

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>2008 BUDGET</b>		<b>=N=</b>
<b>032</b>	<b>TOTAL MINISTRY OF EDUCATION</b>	<b>210,444,818,579</b>
<b>0320000</b>	<b>MINISTRY OF EDUCATION</b>	
	<b>TOTAL ALLOCATION:</b>	<b>10,797,879,954</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032000001100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,722,724,532</b>
<b>032000001100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,524,173,217</b>
032000001100011	CONSOLIDATED SALARY	2,524,173,217
<b>032000001200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032000001200021	NON-REGULAR ALLOWANCES	
032000001200022	RENT SUBSIDY	
<b>032000001300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>198,551,315</b>
032000001300031	NHIS	88,346,063
032000001300032	PENSION	110,205,252
<b>032000002000100</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>1,704,000,000</b>
<b>032000002050110</b>	<b>TRAVELS &amp; TRANSPORT - GENERAL</b>	<b>420,000,000</b>
032000002050111	LOCAL TRAVELS & TRANSPORT	85,000,000
032000002050112	INTERNATIONAL TRAVELS & TRANSPORT	335,000,000
<b>032000002060120</b>	<b>TRAVELS &amp; TRANSPORT (TRAINING) - GENERAL</b>	<b>240,000,000</b>
032000002060121	LOCAL TRAVELS & TRANSPORT	70,000,000
032000002060122	INTERNATIONAL TRAVELS & TRANSPORT	170,000,000
<b>032000003200200</b>	<b>UTILITIES - GENERAL</b>	<b>71,500,000</b>
032000002100201	ELECTRICITY CHARGES	30,500,000
032000002100202	TELEPHONE CHARGES	18,000,000
032000002100203	INTERNET ACCESS CHARGES	5,000,000
032000002100204	POSTAGES & COURIER SERVICES	10,000,000
032000002100205	WATER RATES	8,000,000
<b>032000002150300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>197,000,000</b>
032000002150301	OFFICE MATERIALS & SUPPLIES	110,000,000
032000002150302	LIBRARY BOOKS & PERIODICALS	5,000,000
032000002150303	COMPUTER MATERIALS & SUPPLIES	65,000,000
032000002150304	COMPUTER & IT EQUIPMENT	9,000,000
032000002150305	PRINTING OF NON SECURITY DOCUMENTS	8,000,000
<b>032000002200400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>63,000,000</b>
032000002200401	MAINTENANCE OF MOTOR VEHICLES	25,000,000
032000002200402	OFFICE FURNITURE & EQUIPMENT	20,000,000
032000002200403	MAINTENANCE OF BUILDING - OFFICE	18,000,000
<b>032000002250500</b>	<b>TRAINING - GENERAL</b>	<b>80,000,000</b>
032000002250501	LOCAL TRAINING	60,000,000
032000002250502	INT'L TRAINING	20,000,000
<b>032000002300600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>8,000,000</b>
032000002230601	SECURITY SERVICES	8,000,000
<b>032000002450900</b>	<b>FUEL - LUBRICANTS - GENERAL</b>	<b>15,000,000</b>
032000002450901	MOTOR VEHICLES FUEL COST	15,000,000
<b>032000002501000</b>	<b>MISCELLANEOUS</b>	<b>552,500,000</b>
032000002501001	REFRESHMENT & MEALS	10,000,000
032000002501002	HONORARIUM & SITTING ALLOWANCE PAYMENTS	5,000,000
	CONSUMABLE STORES	7,500,000
032000002501003	PUBLICITY & ADVERTISEMENTS	20,000,000
032000002501007	WELFARE PACKAGES	14,500,000
032000002501008	SPORTING ACTIVITIES (NUGA)	30,000,000
032000002501010	WELFARE PACKAGE - NIGERIAN STUDENTS (LOCAL AND FOREIGN)	10,000,000
032000002501011	OTHER MISCELLANEOUS - DEVELOPMENT OF PRIMARY SCIENCE	8,000,000
032000002501012	TECHNICAL TEACHERS PROGRAMME	
032000002501013	OTHER MISCELLANEOUS - NATCOM/UNESCO	35,000,000
032000002501014	OTHER MISCELLANEOUS - REVAMPING OF INSPECTORATE SERVICES	40,000,000
032000002501015	OTHER MISCELLANEOUS: BUDGET MONITORING / IMPLEMENTATION	15,000,000
032000002501016	OTHER MISCELLANEOUS: FEDERAL SCHOLARSHIP BAORD	130,000,000
032000002501017	OTHER MISCELLANEOUS: INFORMATION TECH. COOPERATION / UNICEF IGD PROGRAMMES	5,000,000
032000002501018	OTHER MISCELLANEOUS: BUDGET WORKSHOP / SEMINAR	15,000,000
032000002501019	OTHER MISCELLANEOUS: EDUCATION FOR ALL (EFA)	10,000,000
032000002501020	OTHER MISCELLANEOUS: FEDERAL SCIENCE & EQUIPMENT CENTRE	20,000,000
032000002501021	OTHER MISCELLANEOUS: MINISTERIAL SERVICOM UNIT	5,000,000
032000002501022	OTHER MISCELLANEOUS: ANTI CORRUPTION & TRANSPARENCY UNIT	7,500,000
032000002501023	OTHER MISCELLANEOUS: EDUCATION SECTOR ANALYSIS (ESA)	15,000,000
032000002501024	OTHER MISCELLANEOUS: NCE / JCCE	15,000,000
032000002501025	OTHER MISCELLANEOUS: EXPENSES (HOME GROWN)	
032000002501026	OTHER MISCELLANEOUS: BACAA	10,000,000
032000002501027	OTHER MISCELLANEOUS: SPORT & HEALTH	15,000,000
032000002501028	OTHER MISCELLANEOUS: ARTS & CULTURE	10,000,000
032000002501029	OTHER MISCELLANEOUS: 2008 BUDGET EXPENSES	15,000,000
032000002501030	OTHER MISCELLANEOUS: LEGAL UNIT	10,000,000
032000002501031	OTHER MISCELLANEOUS: INTERNAL AUDIT UNIT	10,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032000002501032	OTHER MISCELLANEOUS: STOCK VERIFICATION	7,000,000
032000002501033	OTHER MISCELLANEOUS: HIV / AIDS UNIT	5,000,000
032000002501034	ACCOUNTS WORKSHOP	10,000,000
032000002501035	PUBLICATION OF MINISTERIAL JOURNALS	5,000,000
032000002501036	POLICY, PLANNING, MANAGEMENT AND RESEARCH DEPT (NGOs & PUBLIC PARTNERSHIP BRANCH PROGRAMMES & ACTIVITIES)	12,000,000
032000002501037	MINISTERIAL MERIT AWARD	5,000,000
032000002501038	CONDUCT OF PROMOTION EXERCISE/DISCIPLINE	14,000,000
032000002501039	EVALUATION & ACCREDITATION	7,000,000
<b>032000004001200</b>	<b>GRANTS &amp; CONTRIBUTION - GENERAL</b>	<b>57,000,000</b>
032000004001201	CONTRIBUTION TO FOREIGN ORGANIZATION	50,000,000
032000004001202	DISCIPLINE GENERAL	7,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>6,371,155,422</b>
	<b>FEDERAL INSPECTORATE SERVICES (FIS)</b>	<b>219,800,000</b>
032000010010000	THE DEVELOPMENT OF INSTRUMENTS FOR MONITORING CURRICULUM CONTENT IN CORE SUBJECTS AREAS OF SENIOR SECONDARY SCHOOLS.	20,000,000.00
032000010020000	EQUIPING OF FEDERAL INSPECTORATE SERVICE NATION WIDE	50,000,000.00
032000010030000	PURCHASE OF OFFICE COMPLEXES FOR 12 STATE OFFICES IN RENTED APARTMENTS	135,000,000.00
032000010040000	REFURBISHING OF PROJECT VEHICLES FOR 36 FIS STATE OFFICES, FCT AND 6 ZONAL OFFICES	13,000,000.00
032000010050000	PURCHASE OF 3 NOS SHARP 2414 PHOTOCOPYING MACHINE FOR FIS HEADQUARTERS.	1,800,000.00
	<b>ICT DEPARTMENT</b>	<b>860,000,000</b>
032000010060000	INSTALLATION OF VSAT, LAN AND BANDWIDTH SUBSCRIPTION IN 30 UNITY SCHOOLS (ON-GOING – CONDITIONALITY FOR CISCO NETWORK LEARNING PROGRAMME)	75,000,000
032000010070000	PROCUREMENT OF 25 COMPUTERS, ACCESSORIES AND FURNITURE EACH FOR 102 UNITY COLLEGES (ON-GOING – CONDITIONALITY FOR CISCO NETWORK LEARNING PROGRAMME)	170,000,000
032000010080000	PROCUREMENT OF SOLAR PANELS TO 102 UNITY SCHOOLS FOR ALTERNATIVE POWER SUPPLY TO COMPUTER LABS. (ON-GOING – CONDITIONALITY FOR CISCO NETWORK LEARNING PROGRAMME)	110,000,000
032000010090000	PROCUREMENT OF 50 DESKTOP COMPUTERS AND ACCESSORIES, 50 LAPTOPS AND LAN EXTENSION FOR FME HEADQUARTERS (ON-GOING FROM 2006 APPROPRIATION)	30,000,000
032000010100000	CISCO NETWORK ACADEMY LEARNING PROGRAMME (ON-GOING)	120,000,000
032000010110000	PAYMENT OF BANDWIDTH FOR 72 UNITY SCHOOLS AND FME HQ (ON-GOING FROM 2006 APPROPRIATION)	170,000,000
032000010120000	PROFESSIONAL TRAINING FOR ICT STAFF (HQ) AND UNITY SCHOOLS (ON-GOING – PHASE 1 FUNDED THROUGH COLLABORATION WITH NERDC)	85,000,000
032000010130000	CONVERGED EDUCATION SECTOR DATABASE (ONGOING)	100,000,000
	<b>FINANCE &amp; ACCOUNTS</b>	<b>23,800,000</b>
032000010140000	COMPUTERISATION OF ACCOUNTING/BUDGETING SYSTEM	6,275,000
032000010150000	FURNISHING OF THE NEW OFFICES OF BUDGET DIVISION	8,025,000
032000010150000	PROCUREMENT OF DUPLO PHOTOCOPIER MACHINE	7,500,000
032000010160000	PROCUREMENT OF 5NOS. GUBABI FIREPROOF CABINETS	2,000,000
	<b>BASIC &amp; SECONDARY DEPARTMENT</b>	<b>767,078,566</b>
032000010170000	EQUIP SELECTED FSTCS (COUNTERPART FUNDING)	250,000,000.00
032000010180000	PURCHASE OF TRAINING MATERIALS I.E. BRAILLE MACHINES, ABASCUS, TAILORS FRAMES, WHEEL CHAIRS, SIGN LANGUAGE TEXT BOOKS ETC	5,000,000.00
032000010190000	EXPANSION OF FSTCS DAYI AND DOMA TO HAVE AN ENROLMENT OF 1,500 STUDENTS EACH (EXISTING)	18,000,000.00
032000010200000	BACK TO B.A.C.K. (BASIC AFRICAN CULTURAL KNOWLEDGE) CURRICULUM IMPLEMENTATION	424,078,566
032000010210000	IMPLEMENTATION OF THE NEW NATIONAL STRATEGY FOR THE EDUCATION OF PERSON WITH SPECIAL NEEDS	20,000,000
032000010220000	STRENGTHEN WOMEN LITERACY CENTRES TO MEET EFA GOALS TOWARDS ILLITERACY REDUCTION BY 2015 (B) INCREASE AWARENESS THROUGH ADVOCACY AND STAKEHOLDERS WORKSHOP @ ADVERTISEMENTS TO ENSURE ADEQUATE AWARENESS ON LITERACY	20,000,000
032000010230000	SUSTAINABILITY OF GENDER EDUCATION IN FIFTEEN NORTHERN STATES AND FIVE SOUTHERN STATES (BOYS DROP-OUT ISSUES) (A) ADVOCACY AND SENSITIZATION (B) DEVELOPMENT OF ADVOCACY MATERIALS (C.) MONITORING OF GEP SCALED-UP STATES	15,000,000
032000010240000	DEVELOPMENT AND PRODUCTION OF IDENTIFICATION MATRIX AND CAPACITY BUILDING ON GIFTED EDUCATION	10,000,000
032000010250000	MONITORING OF WOMEN LITERACY CENTRES	5,000,000
	<b>ADMIN DEPARTMENT</b>	<b>180,000,000</b>
032000010260000	DEMARCATION AND FURNISHING OF TRAINING ROOM	20,000,000
032000010270000	PROCUREMENT OF TRAINING EQUIPMENT	30,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032000010280000	PROCUREMENT OF UTILITY VEHICLES	30,000,000
032000010290000	FURNISHING / PARTITIONING OF NEW FME OFFICES	100,000,000
	<b>TERTIARY DEPARTMENT</b>	<b>1,766,402,000</b>
032000010300000	ESTABLISHMENT OF YOUTH-FRIENDLY CENTRES FOR HIV/AIDS CONTROL IN TERTIARY INSTITUTIONS.	12,000,000
	<b>SCHOLARSHIP BOARD</b>	
032000010310000	FED. GOVT. SCHOLARSHIP TO NIGERIAN STUDENTS IN TERTIARY INSTITUTIONS.	1,000,000,000
032000010320000	BILATERAL EDUCATION AGREEMENT/COMMONWEALTH SCHOLARSHIP.	400,000,000
032000010330000	RECIPROCAL SCHOLARSHIP TO FOREIGN STUDENTS WILLING TO STUDY IN NIGERIAN UNIVERSITIES.	200,000,000
032000010340000	FSB HEADQUARTER/6 ZONAL OFFICES/ICT CONNECTIVITY.	154,402,000
	<b>POLICY, PLANNING MANAGEMENT &amp; RESEARCH DEPARTMENT</b>	<b>374,034,656</b>
032000010350000	PURCHASE OF LIBRARY FURNITURE, EQUIPMENT, BOOKS, PERIODICALS, NEWSPAPERS, MAGAZINES & SETTING UP OF VIRTUAL LIBRARY, ETC.	25,000,000
032000010360000	<b>FME CONTRIBUTIONS TO FOREIGN OBLIGATIONS:</b> NIGERIAN NATIONAL COMMISSION FOR UNESCO TOWARDS OUTSTANDING REFUND TO UNESCO ON MOVEMENT TO <b>UN BUILDING</b> , ABUJA, AND WORKSHOPS/CONFERENCES/RESEARCH PROJECTS TO PROMOTE ACTIVITIES WITHIN UNESCO FIELDS OF COMPETENCE:	171,800,000
032000010370000	TO FULFIL NIGERIA'S PLEDGE TO COMMONWEALTH OF LEARNING (COL)	99,534,656
032000010380000	<b>TEN-YEAR FME STRATEGIC &amp; NATIONAL EDUCATION SECTOR PLAN &amp; OPERATIONAL PLANS:</b> COMPLETION AND PRODUCTION OF FEDERAL & NATIONAL TEN-YEAR STRATEGIC PLAN, DEVELOPMENT & CO-ORDINATION OF OPERATIONAL PLANS OF THE MINISTRY, PARASTATALS & UNITY COLLEGES, PERIODIC	24,000,000
032000010390000	<b>MANAGEMENT AUDIT:</b> FME MANAGEMENT AUDIT TO DETERMINE PRODUCTIVITY LEVEL, ANALYSIS, PRODUCTION & PUBLICATION OF INDICATOR REPORT ON THE STATE OF EDUCATION IN NIGERIA ANNUALLY.	12,500,000
032000010400000	PRESIDENTS TEACHERS AND SCHOOLS EXCELLENCE AWARD PROGRAMME AND MINISTERIAL ANNUAL MERIT AWARD TO BE JOINTLY FUNDED BY FME AND ITS PARASTATALS	30,000,000
032000010410000	NATIONAL BUREAU OF STATISTICS (NBS), UNESCO INSTITUTE OF STATISTICS (UIS), PRODUCTION OF STATISTICS OF FUNDING IN EDUCATION IN NIGERIA & PUBLICATION OF STATISTICS OF	6,000,000
032000010420000	UNICEF/FME/JICA TECHNICAL ASSISTED PROGRAMMES/PROJECTS NATIONWIDE ANNUALLY,NGOS/FBOS/CBOS.	5,200,000
	<b>LEGAL UNIT</b>	<b>15,000,000</b>
032000010430000	PREPARATION OF BILLS	5,000,000
032000010440000	PURCHASE OF BOOKS/ESTABLISHMENT OF E-LAW LIBRARY	10,000,000
	<b>FEDERAL SCIENCE &amp; EQUIPMENT CENTRE</b>	<b>165,040,200</b>
032000010450000	REPLACEMENT OF LATHE MACHINES	40,000,000
032000010460000	LABORATORIES AND ADVANCED INSTRUMENTATION	64,705,000
032000010470000	PROVISION OF 250 KVA SOUND PROOF GENERATING SET, INSTALLATION AND GENERATOR HOUSE	13,000,000
032000010480000	ARCHITECTURAL OF DESIGN OF MULTIPURPOSE BLOCK	100,000
032000010490000	PROCUREMENT OF PHOTOCOPIER MACHINE	2,500,000
032000010500000	PROCUREMENT OF SCANNER	25,000
032000010510000	PROCUREMENT HP 1320 PRINTER (2NO.)	120,000
032000010520000	STOOLS FOR 4 LABORATORIES	100,000
032000010530000	AIR CONDITIONERS (5NO.) PLUS INSTALLATION AND BURGLAR PROOF	1,000,000
032000010540000	4 WHEEL; DRIVE, DOUBLE CABIN TOYOTA PICK-UP WITH ROOF	5,000,000
032000010550000	PURCHASE OF 30 SEATER TOYOTA COASTER BUS	11,000,000
032000010560000	PURCHASE OF PEUGEOT 406 UTILITY SERVICES	4,500,000
032000010570000	CAPACITY BUILDING FOR STAFF (TECHNOLOGY & SCIENCE)	10,000,000
032000010580000	HOOKING THE CENTRE TO INTERNET AND OTHER ACCESSORIES	2,500,000
032000010590000	CONSTRUCTION OF SECURITY POST	750,000
032000010600000	FURNISHING OF OFFICE SERVING AS HEAD OF CENTRE OFFICE AND CONFERENCE ROOM	2,000,000
032000010610000	MULTIMEDIA PROJECTOR	300,000
032000010620000	OFFICE EQUIPMENT	500,000
032000010630000	BURGLAR PROOFING OF REFURBISHED AND EQUIPPED LABNORATORIES AND WORKSHOP	500,000
032000010640000	MATERIALS FOR FABRICATION OF SCHOOL SCIENCE EQUIPMENT	1,000,000
032000010650000	PRODUCTION/PRINTING OF 10000 COPIES OF GUIDEBOOK ON CARE, MAINTENANCE, REPAIRS AND FABRICATION OF SCIENCE EQUIPMENT	5,440,200
<b>032000045000000</b>	<b>MDG PROJECT</b>	<b>2,000,000,000</b>
	<b>FEDERAL INSPECTORATE SERVICES DEPARTMENT</b>	<b>1,000,000,000</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>REFORM &amp; RESTRUCTURING</b>	
032000045010000	DEVELOPMENT OF A NEW QUALITY ASSURANCE MODEL FOR EDUCATION SECTOR-OFF-SITE AND ON-SITE.	200,000,000
032000045020000	RE-ORIENTATION AND RETRAINING OF FEDERAL AND STATE INSPECTORS	200,000,000
032000045030000	REVIEW, DEVELOPMENT OF PRODUCTION OF INSPECTION INSTRUMENTS	150,000,000
032000045040000	COMMUNITY PARTICIPATION IN QUALITY ASSURANCE-TRAINING	200,000,000
032000045050000	LEGAL FRAMEWORK FOR QUALITY ASSURANCE	250,000,000
	<b>BASIC AND SECONDARY EDUCATION DEPARTMENT</b>	<b>1,000,000,000</b>
	<b>GIRL/GENDER EDUCATION PROJECT (GEP):</b>	
032000045060000	ESTABLISHMENT OF MODEL SECOND CHANCE EDUCATIONAL CENTRES FOR YOUNG GIRLS/WOMEN THAT DROPPED OUT OF SCHOOL DUE TO EARLY PREGNANCY/MARRIAGE WITH A VIEW TO MAINSTREAM THEM INTO EDUCATION SYSTEM IN GEP STATES	300,000,000
032000045070000	COLLABORATION WITH NMEC FOR ESTABLISHMENT OF YOUTH CENTRES FOR ACQUISITION OF BASIC LITERACY ENTREPRENEUR SKILLS AND ICT IN BOYS DROPOUT STATE	150,000,000
032000045080000	CAPACITY BUILDING OF SBMCS ESPECIALLY WOMEN WITH A VIEW TO EMPOWERING ON MANAGEMENT OF SCHOOLS AND CASES THAT ARE RELATED TO GIRLS IN OUR SCHOOLS	100,000,000
032000045090000	COLLABORATION WITH NMEC TO SUPPORT BUSINESS APPRENTSHIP TRAINING CENTRES (BATCS WITH EQUIPMENT FOR WOMEN TRAINING.	175,000,000
032000045100000	INSTITUTIONALISING STUDENTS' MENTORING, TUTORING AND COUNSELLING: PRODUCTION OF THE MANUALS, TRAINING OF TEACHERS, HEAD TEACHERS AND SBNCs IN THE USE OF MANUALS, SETTING UP THE PROGRAMME FOR CURBING DROPOUT, IMPROVING RETENTION AND ENROLMENT.	275,000,000
<b>0320600</b>	<b>EDUCATION TAX FUND</b>	<b>213,620,632</b>
	<b>TOTAL ALLOCATION:</b>	<b>213,620,632</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>158,920,632</b>
<b>032060007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>117,805,163</b>
032060007000011	CONSOLIDATED SALARY	117,805,163
<b>032060007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>26,389,823</b>
032060007000021	NON-REGULAR ALLOWANCES	
032060007000022	RENT SUBSIDY	26,389,823
<b>032060007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>14,725,645</b>
032060007000031	NHIS	5,890,258
032060007000032	PENSION	8,835,387
<b>032060007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>54,700,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>0</b>
<b>032060020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>0</b>
032060020000000		
	<b>UNIVERSAL BASIC EDUCATION (UBE) COMMISSION</b>	
	<b>TOTAL ALLOCATION:</b>	<b>6,504,386,005</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
	<b>TOTAL CAPITAL PROJECT</b>	<b>6,504,386,005</b>
	<b>TOTAL ONGOING</b>	<b>4,386,005</b>
	HIV PROGRAMME	4,386,005
	<b>MDG</b>	<b>6,500,000,000</b>
	FEDERAL TEACHERS' SCHEME: FEEDING OF 40,000 TEACHERS N10,000 FOR 12 MONTHS EACH	400,000,000
	ORIENTATION MATERIALS FOR 40,000 TEACHERS N2,000.00 EACH	80,000,000
	TRANSPORTATION TO AND FRO CAMP FOR 40,000 TEACHERS N4,000.00 EACH	160,000,000
	SALARY OF 40,000 TEACHERS FOR 12 MONTHS N10,000.00 EACH	4,800,000,000
	ADMINISTRATIVE COST	460,000,000
	PAYMENT OF SALARIES OF 5,000 SCIENCE TEACHERS RECRUITED IN 2007 N10,000.00 EACH	600,000,000
<b>0320601</b>	<b>WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)</b>	<b>465,819,302</b>
	<b>TOTAL ALLOCATION:</b>	<b>465,819,302</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>318,711,282</b>
<b>032060107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>226,249,276</b>
032060107000011	CONSOLIDATED SALARY	226,249,276
<b>032060107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>73,975,738</b>
032060107000021	NON-REGULAR ALLOWANCES	40,824,000
032060107000022	RENT SUBSIDY	33,151,738
<b>032060107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>18,486,268</b>
032060107000031	NHIS	7,394,507
032060107000032	PENSION	11,091,761
<b>032060107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>59,387,920</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL CAPITAL PROJECT</b>	<b>87,720,100</b>
<b>032060107000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>87,720,100</b>
032060107010000	RENOVATION, FURNISHING, COASTER BUS, UTIL.VEHICLE, ETC.	87,720,100
<b>0320602</b>	<b>JOINT ADMISSIONS MATRICULATION BOARD</b>	<b>1,514,997,040</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,514,997,040</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,120,038,547</b>
<b>032060207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>828,745,069</b>
032060207000011	CONSOLIDATED SALARY	828,745,069
<b>032060207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>187,700,345</b>
032060207000021	NON-REGULAR ALLOWANCES	
032060207000022	RENT SUBSIDY	187,700,345
<b>032060207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>103,593,134</b>
032060207000031	NHIS	41,437,253
032060207000032	PENSION	62,155,880
<b>032060207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>120,720,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>274,238,493</b>
<b>032060210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>223,738,493</b>
032060210010000	PROCUREMENT OF UTILITY VEHICLES	11,588,493
032060210020000	PROCUREMENT OF 1NOS. PROLIANT SERVERS	6,000,000
	PROCUREMENT OF 70NOS PENTIUM IV COMPUTER SYSTEMS & PRINTERS	16,000,000
032060210030000	PROCUREMENT 14 NOS. OMR SCANNERS	145,500,000
032060210050000	PROCUREMENT OF 2NOS. PRINTRONIX PRINTER	2,600,000
032060210060000	PROCUREMENT OF 2NOS 9050N PRINTERS	1,500,000
032060210070000	REPLACEMENT OF OFFICE FURNITURE AND EQUIPMENT	15,550,000
032060210080000	PROCUREMENT OF 50NOS LAPTOPS	12,000,000
032060210090000	PROCUREMENT OF COMPUTER BUILDING INFRASTRUCTURE	10,000,000
	CONSTRUCTION OF GENERATOR HOUSE FOR COMPUTER BUILDING	3,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>50,500,000</b>
	REHABILITATION OF LOKOJA STATE OFFICE	6,500,000
	RECONSTRUCTION AND EQUIPING OF THE AUDITORIUM AT THE NATIONAL HEADQUARTERS, BWARI	44,000,000
<b>0320603</b>	<b>WEST AFRICAN EXAMINATION COUNCIL (LOCAL)</b>	<b>2,120,852,522</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,120,852,522</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,932,458,885</b>
<b>032060307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,429,352,470</b>
032060307000011	CONSOLIDATED SALARY	1,429,352,470
<b>032060307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>324,437,356</b>
032060307000021	NON-REGULAR ALLOWANCES	
032060307000022	RENT SUBSIDY	324,437,356
<b>032060307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>178,669,059</b>
032060307000031	NHIS	71,467,624
032060307000032	PENSION	107,201,435
<b>032060307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>54,700,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>133,693,637</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>133,693,637</b>
	PURCHASE OF UTILITY VEHICLES 2NOS LORRIES @ N10M EACH	20,000,000
	PURCHASE OF GENERATORS 3NOS @N11.74M	35,209,145
	OFFICE DEVELOPMENT PROJECTS (ZONAL & BRANCH OFFICES)	78,484,492
<b>0320604</b>	<b>NIGERIAN INSTITUTE FOR EDUCATION PLANNERS &amp; ADMINISTRATION</b>	<b>443,573,035</b>
	<b>TOTAL ALLOCATION:</b>	<b>443,573,035</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>80,043,260</b>
<b>032060407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>61,000,611</b>
032060407000011	CONSOLIDATED SALARY	61,000,611
<b>032060407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>11,417,573</b>
032060407000021	NON-REGULAR ALLOWANCES	0
032060407000022	RENT SUBSIDY	11,417,573
<b>032060407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,625,076</b>
032060407000031	NHIS	3,050,031
032060407000032	PENSION	4,575,046
<b>032060407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>213,400,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>150,129,775</b>
<b>032060410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>150,129,775</b>
	PURCHASE OF 50 COMPUTERS AND ACCESSORIES	15,000,000.00
	ACQUISITION OF BOOKS FOR THE INSTITUTE NEWLY COMPLETELY LIBRARY	45,000,000.00
	COMPLETION OF 1 NO 250 SEATERS CAPACITY TRAINING AUDITORIUM	10,000,000.00
	FURNISHING OF 1 NO 250 SEATERS CAPACITY TRAINING AUDITORIUM	10,000,000.00

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PURCHASE OF 2 NO 504 PEUGEOT BESTLINE STATION WAGON FOR TRAINING AND RESEARCH DEPARTMENT INCLUDING ACCESSORIES	8,000,000.00
	PROCUREMENT OF LAPTOPS FOR TRAINING AND RESEARCH STAFF AND OTHER SENIOR STAFF	10,000,000.00
	PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT FOR NEW OFFICE BLOCKS	8,000,000.00
	COMPUTERIZATION OF BURSARY AND PERSONNEL RECORDS	10,000,000.00
	PROCUREMENT OF LEARNING AIDS AND EQUIPMENT FOR EDUCATION RESOURCES CENTRE	10,000,000.00
	2 NO TOYOTA HIACE BUS WITH A/C AND ACCESSORIES	10,000,000.00
032060410010000	FURNISHING OF 2 NO CONSULTANTS QUARTERS	14,129,775.00
<b>0320605</b>	<b>NATIONAL LIBRARY OF NIGERIA</b>	<b>2,727,617,009</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,727,617,009</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>667,819,811</b>
<b>032060507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>494,175,682</b>
032060507000011	CONSOLIDATED SALARY	494,175,682
<b>032060507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>111,872,169</b>
032060507000021	NON-REGULAR ALLOWANCES	
032060507000022	RENT SUBSIDY	111,872,169
<b>032060507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>61,771,960</b>
032060507000031	NHIS	24,708,784
032060507000032	PENSION	37,063,176
<b>032060507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>130,600,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>1,929,197,198</b>
<b>032060510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>1,889,197,198</b>
	COMPLETION OF HEADQUARTERS BUILDING	1,769,197,198
	COMPLETION OF STATE BRANCH BUILDING, YOLA	25,000,000
	PROCUREMENT OF BOOKS AND PERIODICALS	40,000,000
	REHABILITATION OF EXISTING INFRASTRUCTURE	20,000,000
	REHABILITATION OF EXISTING INFRASTRUCTURE, MARKUDI	0
	PURCHASE OF OFFICE FURNITURE FOR HQ & BRANCHES	10,000,000
	PURCHASE OF PROJECT VEHICLES	10,000,000
	PROCUREMENT AND INSTALLATIONS OF VSAT AND ICT EQUIPMENT; EDO & LAGOS BRANCH	15,000,000
<b>032060520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>40,000,000</b>
	LOCAL CONTENT CREATION AND DEVELOPMENT OF VIRTUAL LIBRARY SYSTEM FOR NIGERIA	20,000,000
032060520030000	PURCHASE OF GENERATORS	20,000,000
<b>0320607</b>	<b>NATIONAL EXAMINATIONS COUNCIL</b>	<b>3,184,467,525</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,184,467,525</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,433,387,525</b>
<b>032060707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,804,100,388</b>
032060707000011	CONSOLIDATED SALARY	1,804,100,388
<b>032060707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>403,774,589</b>
032060707000021	NON-REGULAR ALLOWANCES	0
032060707000022	RENT SUBSIDY	403,774,589
<b>032060707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>225,512,549</b>
032060707000031	NHIS	90,205,019
032060707000032	PENSION	135,307,529
<b>032060707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>241,080,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>510,000,000</b>
<b>032060710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>510,000,000</b>
032060710010000	PURCHASE OF 150 (NO.) COMPUTERS AND ASSESSORIES	40,000,000
	PURCHASE AND INSTALLATION OF V-SAT HEADQUARTERS AND ICT INFRASTRUCTURE FOR E-TESTING AND E-MARKING	40,000,000
032060710020000		
032060710030000		
	COMPLETION OF HEADQUARTERS OFFICE COMPLEX)	180,000,000
	CONSTRUCTION OF STATE OFFICE COMPLEX	100,000,000
	CONSTRUCTION OF ZONAL OFFICE COMPLEX	60,000,000
	INFRASTRUCTURE IN THE HEADQUARTERS EG ELECTRICITY, WATER, TELEPHONE, LANDSCAPING	90,000,000
<b>0320608</b>	<b>MASS LITERACY COUNCIL</b>	<b>1,777,294,826</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,777,294,826</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>158,974,826</b>
<b>032060807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>141,310,956</b>
032060807000011	CONSOLIDATED SALARY	141,310,956
<b>032060807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032060807000021	NON-REGULAR ALLOWANCES	
032060807000022	RENT SUBSIDY	0
<b>032060807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>17,663,870</b>
032060807000031	NHIS	7,065,548
032060807000032	PENSION	10,598,322

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032060807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>88,720,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>1,529,600,000</b>
<b>032060810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>77,000,000</b>
032060810010000	CURRICULUM REVIEW AT ALL LEVELS	20,000,000
032060810020000	PROVISION OF VOCATIONAL MATERIALS AND EQUIPMENT FOR GENDER SPECIFIC PROGRAMME	45,000,000
032060810030000	CURRICULUM DEVELOPMENT, PILOT TESTING OF DEVELOPED CURRICULAR	12,000,000
032060810040000		
032060810050000		
<b>032060820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>452,600,000</b>
032060820010000	TRAINING OF 37,000 FACILITATORS FOR THE 36 STATES AND FCT	443,300,000
	PROVIDE AND NETWORK COMPUTERS AND DATABASE OF ALL LITERACY STAKEHOLDERS NATIONWIDE	5,000,000
	ORGANISE SEMINARS AND WORKSHOPS AT NATIONAL, STATES AND LG LEVELS ON GENDER ISSUES IN NIGERIA	4,300,000
<b>032060845000000</b>	<b>MDG</b>	<b>1,000,000,000</b>
	* LITERACY BY RADIO PROGRAMMES	311,000,000
	* ADVOCACY AND SENSITIZATION OF GOVERNORS, COMMISSIONER AND LGA CHAIRMEN AND OTHER STAKEHOLDERS	20,000,000
	* PRIMER DEVELOPMENT AND PRODUCTION IN MINORITY LANGUAGES	19,000,000
	* MONITORING AND EVALUATION OF THE PROJECTS	55,000,000
	* DATA MANAGEMENT IN NON-FORMAL EDUCATION	139,440,000
	REHABILITATION AND EQUIPMENT (WELDING ,MECHANIC, GSM REPAIRS, SKILL RELATED TO COMPARATIVE ADVANTAGE OF EACH STATE) OF KANO CENTRE	455,560,000
<b>0320609</b>	<b>NOMADIC EDUCATION COMMISSION</b>	<b>611,176,593</b>
	<b>TOTAL ALLOCATION:</b>	<b>611,176,593</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032060901100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>147,016,043</b>
<b>032060901100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>131,328,018</b>
032060901100011	CONSOLIDATED SALARARY	131,328,018
<b>032060901200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032060901200021	NON-REGULAR ALLOWANCES	
032060901200022	RENT SUBSIDY	0
<b>032060901300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>15,688,025</b>
032060901300031	NHIS	6,566,401
032060901300032	PENSION	9,121,624
<b>032060902000100</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>66,700,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>397,460,550</b>
<b>032060910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>173,460,550</b>
	PROCUREMENT OFFICE FURNITURE AND EQUIPMENT	9,000,000
	IMPROVEMENT IN REPRODUCTIVE HEALTH, MATERNAL AND CHILD HEALTH AMONG NOMADIC GROUPS	10,000,000
	PROVISION OF GROUP INFORMATION COMMUNICATION TECHNOLOGY INFRASTRUCTURE AT ALL LEVELS	10,000,000
	PROCUREMENT OF COLLAPSIBLE SCHOOL STRUCTURES	10,000,000
	DEVELOPMENT & PRODUCTION OF INTERACTIVE RADIO INSTRUCTION (IRI) MATERIALS	24,000,000
	CONSTRUCTION AND EQUIPPING OF MODEL SCHOOLS IN FISHING PORTS IN NIGER DELTA	80,460,550
	DEVELOPMENT AND PRODUCTION OF INSTRUCTIONAL MATERIALS (PUPILS' TEXTS AND TEACHERS' GUIDES)	30,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>74,000,000</b>
	CONSTRUCTION OF MODEL SCHOOLS IN FARM SETTLEMENTS	30,000,000
	PROVISION OF PROJECT VEHICLES	20,000,000
	COMPUTERIZATION OF ACCOUNTING AND HUMAN RESOURCES DEPARTMENTS	4,000,000
	PROVISION OF BOAT SHOOLS, DUG OUT CANOES AND FISHING EQUIPMENT IN THE NIGER DELTA	20,000,000
	<b>MDG</b>	<b>150,000,000</b>
	RADIO LERANING PROGRAM - PUPILS BOOK, TEACHER'S GUIDE, ETC. (GT/T3)	145,000,000
	MDGS PROJECT MONITORING	5,000,000
<b>0320610</b>	<b>NATIONAL EDUCATION RESEARCH &amp; DEVELOPMENT COUNCIL</b>	<b>1,658,955,555</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,658,955,555</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>612,695,555</b>
<b>032061007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>453,573,059</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032061007000011	CONSOLIDATED SALARY	453,573,059
<b>032061007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>102,425,863</b>
032061007000021	NON-REGULAR ALLOWANCES	
032061007000022	RENT SUBSIDY	102,425,863
<b>032061007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>56,696,632</b>
032061007000031	NHIS	22,678,653
032061007000032	PENSION	34,017,979
<b>032061007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>473,760,000</b>
	OVERHEAD	189,504,000
	CURRICULUM DEVELOPMENT	284,256,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>572,500,000</b>
<b>032061010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>89,000,000</b>
032061010030000	PUBLICATION OF JORED	14,000,000
032061010040000	CONSTRUCTION OF ACADEMIC BLOCK FOR RESEARCH AND DEVELOPMENT ACTIVITIES.	50,000,000
032061010050000	PUBLICATION OF RESEARCH ABSTRACT	10,000,000
032061010070000	DEVELOPEMNT OF INSTRUCTIONAL MATERIALS FROM LOCAL SOURCES FOR CORE BASIC EDUCATION SUBJECTS.	15,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>303,500,000</b>
	CAPACITY BUILDING FOR TEACHERS ON THE USE OF THE NEW BE AND SSS CURRICULA BE AND SSS CURRICULA AND INSTRUCTIONAL MATERIALS.	20,000,000
	PROMOTE EDUCATIONAL RESEARCH ACTIVITIES FOR DEVELOPMENTAL PURPOSES	10,000,000
	CONSTRUCTION OF ACCESS ROADS	20,000,000
	FURNISHING OF NEW ACADEMIC BLOCK	92,500,000
	ENSURE QUALITY OF TEXTBOOKS AND INSTRUCTIONAL MATERIALS	20,000,000
	DEVELOP VOCATIONAL AND TECHNOLOGICAL SUBJECTS FOR SSS LEVEL THAT WILL EQUIP STUDENTS WITH THE RIGHT SKILLS TO ENSURE SELF RELIANT, JOB CREATION AND POVERTY REDUCTION IN THE SOCIETY AT LARGE	60,000,000
	PRINTING AND DISTRIBUTION OF REVISED BE CURRICULA	20,000,000
	REVIEW OF SSS TEXTBOOKS IN LINE WITH THE NEW CURRICULA	40,000,000
	CONSTRUCTION OF 8 CLASSROOM BLOCK FOR NERDC MODEL BASIC EDUCATION SCHOOL	21,000,000
<b>032061045000000</b>	<b>MDGs NEW F/DRG PROJECTS</b>	<b>180,000,000</b>
	CURRICULAR FOR TRADE/ENTERPRENUERSHIP (GT2/T3)	180,000,000
<b>0320612</b>	<b>NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD</b>	<b>826,069,993</b>
	<b>TOTAL ALLOCATION:</b>	<b>826,069,993</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>552,359,993</b>
<b>032061207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>409,911,717</b>
032061207000011	CONSOLIDATED SALARY	409,911,717
<b>032061207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>91,209,312</b>
032061207000021	NON-REGULAR ALLOWANCES	
032061207000022	RENT SUBSIDY	91,209,312
<b>032061207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>51,238,965</b>
032061207000031	NHIS	20,495,586
032061207000032	PENSION	30,743,379
<b>032061207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>61,700,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>212,010,000</b>
<b>032061210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>72,770,000</b>
	COMPLETION OF LIBRARY COMPLEX	20,000,000
032061210000000	COMPLETION OF MECHANICAL & ELECTRICAL WORKS ON OFFICE BLOCKS A&B	8,000,000
032061210010000	COMPLETION OF ELECTRICAL & MECHANICAL WORKS ON CAFETERIA	5,000,000
032061210020000	COMPLETION OF ACCES ROAD	5,000,000
032061210030000	RENNOVATION & UPGRADING OF OLD BLOCKS A, B&C & ABUJA OFFICE	30,340,000
032061210040000	PROCUREMENT OF FURNITURE & EQUIPMENT FOR STAFF CAFETARIA	4,430,000
<b>032061220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>139,240,000</b>
	PROCUREMENT OF 50NOS PENTIUM IV COMPUTERS & PRINTERS	11,000,000
	PROCUREMENT OF 4NOS. TALLY GENICOM PRINTERS	3,700,000
	PROCUREMENT OF 2NOS ML570 PROLIANT SERVERS	8,000,000
	PROCUREMENT OF OFFICE FURNITURE & EQUIPMENT FOR NEW OFFICE BLOCK	29,540,000
	PROCUREMENT 3 NOS. OMR SCANNERS	45,000,000
	PROCUREMENT 2NOS. D/CABIN TOYOTA HILUX P/UP VAN 4X4	8,000,000
	PROCUREMENT OF 2NOS. UTILITY VEHICLES (TOYOTA LANDCRUISER)	20,000,000
	PROCUREMENT 1NO MERCEDES BENZ TRUCK (BOX BODY), 1720 2HP	14,000,000
<b>0320612</b>	<b>TEACHERS REGISTRATION COUNCIL OF NIGERIA</b>	<b>390,799,698</b>
	<b>TOTAL ALLOCATION:</b>	<b>390,799,698</b>



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061201100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>169,899,698</b>
<b>032061201100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>151,165,777</b>
032061201100011	CONSOLIDATED SALARY	151,165,777
<b>032061201200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032061201200021	NON-REGULAR ALLOWANCES	
032061201200022	RENT SUBSIDY	0
<b>032061201300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>18,733,921</b>
032061201300031	NHIS	7,504,355
032061201300032	PENSION	11,229,566
<b>032061202000100</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>113,400,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>107,500,000</b>
<b>032061210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>107,500,000</b>
032061210010000	PURCHASE OF OFFICE FURNITURE AND EQUIPMENT FOR HQTRS AND ZONAL OFFICES	107,500,000
	<b>COMPUTER REGISTRATION COUNCIL OF NIGERIA</b>	<b>221,103,320</b>
	<b>TOTAL ALLOCATION:</b>	<b>221,103,320</b>
	<b>EXPENDITURE ITEMS</b>	
	<b>TOTAL PERSONNEL COST</b>	<b>120,371,602</b>
	<b>SALARY &amp; WAGES - GENERAL</b>	<b>89,406,154</b>
	CONSOLIDATED SALARY	89,406,154
	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>19,789,678</b>
	NON-REGULAR ALLOWANCES	0
	RENT SUBSIDY	19,789,678
	<b>SOCIAL CONTRIBUTION</b>	<b>11,175,769</b>
	NHIS	4,470,308
	PENSION	6,705,462
	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>30,000,000</b>
	OVERHEAD	30,000,000
	DIRECT TEACHING ALLOWANCE	
	<b>TOTAL CAPITAL PROJECT</b>	<b>70,731,718</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>20,000,000</b>
	CONSTRUCTION CPN HOUSE IN ABUJA	20,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>44,731,718</b>
	SET UP CPN CENTRE OF EXCELLENCE IN ICT	17,731,718
	PURCHASE OF GENERATOR	6,000,000
	PURCHASE OF COMPUTER BOOKS AND JOURNALS	2,000,000
	PURCHASE OF MOTOR VEHICLE 406 2NOS	9,000,000
	FURNISHING OF ZONAL OFFICES	10,000,000
<b>0320613</b>	<b>NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT</b>	<b>1,405,537,783</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,405,537,783</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>288,789,605</b>
<b>032061307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>214,354,167</b>
032061307000011	CONSOLIDATED SALARY	214,354,167
<b>032061307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>47,641,167</b>
032061307000021	NON-REGULAR ALLOWANCES	
032061307000022	RENT SUBSIDY	47,641,167
<b>032061307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>26,794,271</b>
032061307000031	NHIS	10,717,708
032061307000032	PENSION	16,076,563
<b>032061307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>292,505,457</b>
	OVERHEAD	140,005,457
032061302050112	NCE GAMES(2008) 50,0000, SECRETARIAT(187,148,055)	52,500,000
	ACCREDITATION OF COLLEGES OF EDUCATION PROGRAMME	100,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>824,242,721</b>
<b>032061310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>259,612,523</b>
	COMPLETION OF RAISED PARKING	52,612,523
	PROCUREMENT OF MONITORING AND UTILITY VEHICLES	30,000,000
	WORKSHOP FOR REVIEW OF NCCE CURRICULA	62,000,000
	LOGISTICS FOR THE REVIEW OF MINIMUM STANDARDS/ACCREDITATION	80,000,000
032061310000000	CONDITION SURVEY	15,000,000
032061310010000	WORKSHOPS/SEMINARS	20,000,000
<b>032061320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>364,630,198</b>
032061320000000	MONITORING AND EVALUATION OF ACADEMIC STANDARDS	10,000,000
	ORGANISING YEARLY WORKSHOP ON TEACHER QUALITY & QUANTITY	2,005,198
032061320020000	RESEARCH AND DEVELOPMENT	20,000,000
	CAPACITY BUILDING FOR MANAGEMENT & OTHER SENIOR STAFF	120,000,000
032061320030000	COMPUTERISATION OF ACCOUNTING SYSTEM	30,000,000
032061320040000	COLLECTION & CREATION OF STATISTICAL DATA BASE FOR TEACHER EDUCATION	12,315,000
032061320050000	MONITORING OF FINANCIAL RECORDS IN FCE'S	15,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032061320070000	PRODUCTION OF NEW REVISED CONDITION OF SERVICE	7,310,000
032061320080000	PROVISION OF TEACHER PORTALS LINKING NCCE & ALL FCE'S	20,000,000
	PROVISION OF VIRTUAL LIBRARY FACILITIES IN NCCE	10,000,000
	UNESCO-NIGERIA COUNTERPART FUNDING	10,000,000
	NCCE/JICA COUNTERPART FUNDING	5,000,000
	COMPUTERISATION OF PERSONNEL RECORDS	15,000,000
	FURNITURE AND EQUIPMENT	18,000,000
	PROCUREMENT & INSTALLATION OF DIGITAL SECURITY SURVELANCE SYSTEM	10,000,000
	LIBRARY BOOKS	5,000,000
	MONITORING OF CAPITAL PROJECTS IN FCE'S	20,000,000
	PROVISION OF LOGISTICS FOR THE ESTABLISHMENT OF NEW FEDERAL, STATE & PRIVATE COLLEGES OF EDUCATION	5,000,000
	PRODUCTION OF MINIMUM STANDARDS	20,000,000
	SPECIAL STAFF DEVELOPMENT FOR THE IMPLEMENTATION OF NEW REVISED CURRICULA	5,000,000
	PUBLICATION OF ACADEMIC MATERIALS	5,000,000
<b>032061345000000</b>	<b>MDGs NEW F/DRG PROJECTS</b>	<b>200,000,000</b>
	MEETING AND WORKSHOPS BY EXPERTS TO HARMONISE BASIC EDUCATION CURRICULUM WITH THE COURSE CONTENT OF 12 CORE BASIC EDUCATION SUBJECTS AND SOME EMERGING ISSUES	40,000,000
	CAPACITY BUILDING / TRAINING WORKSHOP FOR 800 TEACHER EDUCATORS ON HOW TO TEACH THE CORE BASIC EDUCATION SUBJECTS	120,000,000
	PRODUCTION OF TEACHING MANUALS IN THE 12 CORE SUBJECTS	30,000,000
	IMPACT ASSESSMENT OF THE TRAINING PROGRAMME THROUGH MONITORING AND EVALAUTION	10,000,000
<b>0320614</b>	<b>NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAT</b>	<b>1,452,345,980</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,452,345,980</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>506,061,067</b>
<b>032061407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>374,875,488</b>
032061407000011	CONSOLIDATED SALARY	374,875,488
<b>032061407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>84,326,143</b>
032061407000021	NON-REGULAR ALLOWANCES	101,060
032061407000022	RENT SUBSIDY	84,225,082
<b>032061407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>46,859,436</b>
032061407000031	NHIS	18,743,774
032061407000032	PENSION	28,115,662
<b>032061407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>350,000,000</b>
	OVERHEAD	50,000,000
	ACCREDITATION OF PROGRAMMES	300,000,000
	NIPOGA: COMPETITION AMONG POLYTECHNIC AND COLLEGES OF TECHNOLOGY.	8,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>596,284,913</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>396,284,913</b>
	CONDITION SURVEY OF PHYSICAL FACILITIES AND EQUIPMENT IN ALL FEDERAL POLYTECHNICS.	15,000,000
	PROCUREMENT OF EQUIPMENT TO MEET THE DEMANDS OF REVISED CURRICULA TO ENHANCE GRADUATE EMPLOYABILITY	60,000,000
	COUNTERPART FUNDING PROVISION FOR PHASE II OF THE UNESCO NIGERIA PROJECT FOR THE REVITALISATION OF TVE	150,000,000
	COMPLETION OF OFFICE BUILDING EXTENSION TO CATER FOR EXISTING SPACE CONSTRAINTS.	100,000,000
	FUNDING DIVERSIFICATION FOR TVET INSTITUTIONS	26,284,913
	CREATION OF DATA BANK ON TVET FOR SYSTEMIC EVALUATION AND MONITORING OF LEARNING ACHIVEMENTS.	20,000,000
	MONITORING OF PROJECTS, PROGRAMMES AND ENROLMENT IN TVET INSTITUTIONS.	25,000,000
	<b>MDGs NEW F/DRG PROJECTS</b>	<b>200,000,000</b>
	MEETINGS AND WORKSHOPS BY EXPERTS TO HARMONISE BASIC EDUCATION CURRICULUM WITH THE COURSE CONTENT OF 12 CORE BASIC EDUCATION SUBJECTS AND SOME EMERGING ISSUES	20,000,000
	CAPACITY BUILDING TRAINING WORKSHOP FOR 800 TEACHERS EDUCATORS ON HOW TO TEACH THE CORE BASIC EDUCATION SUBJECTS	120,000,000
	PRODUCTION OF TEACHING MANUALS IN THE 12 CORE SUBJECTS	30,000,000
	BIOMETRICS OF TEACHER EDUCATORS IN 19 FEDERAL POLYTECHNICS	20,000,000
	IMPACT ASSESSMENT OF THE TRAINING PROGRAMME THROUGH MONITORING AND EVALUATION	10,000,000
<b>0320615</b>	<b>NATIONAL TEACHERS INSTITUTE</b>	<b>4,342,485,548</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL ALLOCATION:</b>	<b>4,342,485,548</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061501100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>407,009,408</b>
<b>032061501100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>366,675,142</b>
032061501100011	CONSOLIDATED SALARY	366,675,142
<b>032061501200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032061501200021	NON-REGULAR ALLOWANCES	
032061501200022	RENT SUBSIDY	0
<b>032061501300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>40,334,266</b>
032061501300031	NHIS	12,833,630
032061501300032	PENSION	27,500,636
<b>032061502000100</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>216,400,000</b>
	<b>TOTAL CAPITAL PROJECT</b>	<b>3,719,076,140</b>
<b>032061510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>249,076,140</b>
032061510010000	CONSTRUCT 2 NOS ZONAL OFFICES IN IBADAN & BENIN	58,000,000
032061510020000	CONSTRUCT 2 NOS STATE OFFICES IN KWARA, IMO STATES (ON-PURCHASE OF OFFICE FURNITURE FOR 3 STATE OFFICES (IMO, BORNO & CROSS RIVER STATES) (ON-GOING)	17,888,200
		30,000,000
032061510040000	PROVIDE AND INSTALL 440 COMPUTERS @ 137,200.00 EACH, 148 PRINTERS @ 67,200.00 EACH, 440 UPS @ 28,000.00 EACH, 440 STABILIZERS @ 5,000 EACH EACH IN 148 STUDY CENTRES IN 37 STATES FOR IMPLEMENTING NCE CURRICULUM ON COMPUTER EDUCATION	131,187,940
	RENEW DOMAIN NAME REGISTRATION AND BANDWIDTH SUBSCRIPTION FOR HEADQUARTERS AND SIX ZONAL OFFICES (ON-GOING)	12,000,000
	<b>MDG</b>	<b>3,470,000,000</b>
	<b>RE-TRAINING OF 145,000 PRIMARY SCHOOL TEACHERS</b>	<b>3,470,000,000</b>
	PROCUREMENT AND DISTRIBUTION OF TRAINING MATERIALS	375,730,000
	CONDUCT OF WORKSHOPS	2,848,221,237
	PUBLICITY (ELECTRONIC AND PRINT MEDIA)	13,641,350
	POST WORKSHOP ACTIVITIES	112,407,413
	DEVELOPMENT OF TEACHERS	120,000,000
	<b>MAIN MINISTRY &amp; PARASTATALS</b>	
	<b>TOTAL PERSONNEL</b>	<b>12,397,282,269</b>
	<b>TOTAL OVERHEAD</b>	<b>4,271,773,377</b>
	<b>TOTAL RECURRENT</b>	<b>16,669,055,646</b>
	<b>TOTAL CAPITAL</b>	<b>23,989,926,672</b>
	<b>TOTAL EXPENDITURES</b>	<b>40,658,982,318</b>
		23,989,926,672
<b>0320650</b>	<b>FEDERAL POLYTECHNIC ADO-EKITI</b>	<b>1,254,559,321</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,254,559,321</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,008,673,837</b>
<b>032065007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>752,796,432</b>
032065007000011	CONSOLIDATED SALARY	752,796,432
<b>032065007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>161,777,851</b>
032065007000021	NON-REGULAR ALLOWANCES	
032065007000022	RENT SUBSIDY	161,777,851
<b>032065007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>94,099,554</b>
032065007000031	NHIS	37,639,822
032065007000032	PENSION	56,459,732
<b>032065007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>96,402,037</b>
	OVERHEAD	40,511,965
	DIRECT TEACHING ALLOWANCE	55,890,072
	<b>TOTAL CAPITAL PROJECT</b>	<b>149,483,447</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>47,151,758</b>
	PROCUREMENT OF EQUIPMENT	47,151,758
	SENSITIZATION WORKSHOP TO ENCOURAGE WOMEN AND GIRLS IN TVET	
<b>032065020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>91,805,373</b>
032065020010000	PROVISION AND MAINTENANCE OF INFRASTRUCTURE	12,000,000
032065020030000	RE-DESIGN/RE-DISTRIBUTION OF HT/LT TO ALLOW FOR THE SYNCHRONIZATION OF THE ELECTRIFICATION NETWORK	20,000,000
032065020040000	FENCING OF SPORTS COMPLEX	14,805,373
032065020050000	OFFICE COMPLEX FOR LECTURERS IN SCHOOL OF BUSINESS	
032065020060000	OFFICE COMPLEX FOR LECTURERS IN SSCS	20,000,000
	WATER RETICULATION FOR HOSTELS, SPORTS COMPLEX, SCHOOLS AND OFFICES THROUGH BORE-HOLES	10,000,000
	COMPLETION OF FRONTAL FENCE TO LINK 2ND GATE WITH THE MAIN GATE	10,000,000
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320651</b>	<b>FEDERAL POLYTECHNIC BAUCHI</b>	<b>1,098,467,846</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL ALLOCATION:</b>	<b>1,098,467,846</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>843,398,967</b>
<b>032065107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>645,130,974</b>
032065107000011	CONSOLIDATED SALARY	645,130,974
<b>032065107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>146,657,515</b>
032065107000021	NON-REGULAR ALLOWANCES	
032065107000022	RENT SUBSIDY	146,657,515
<b>032065107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>51,610,478</b>
032065107000031	NHIS	22,579,584
032065107000032	PENSION	29,030,894
<b>032065107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>82,373,816</b>
	OVERHEAD	35,123,816
	DIRECT TEACHING ALLOWANCE	47,250,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>172,695,064</b>
<b>032065120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>162,168,748</b>
	CONSTRUCTION OF CENTRAL ADMIN. BLOCK PHASE 11	61,467,461
	FURNISHING OF CENTRAL ADMINISTRATION BLOCK PHASE 1	10,000,000
	FURNISHING OF AGRICULTURAL ENGINEERING TECHNOLOGY DEPT OFFICE BLOCK	8,000,000
	FURNISHING OF MASS COMMUNICATION DEPARTMENT OFFICE BLOCK	8,000,000
	FURNISHING OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY	14,701,287
	REHABILITATION OF HOUSES/OFFICES DAMAGED BY RAIN STORM	50,000,000
	SENSITISATION WORKSHOPS TO ENCOURAGE WOMEN AND GIRLS PARTICIPATION IN TVET	5,000,000
	SENSITISATION WORKSHOPS ON HIV/AIDS	
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320652</b>	<b>FEDERAL POLYTECHNIC BIDA</b>	<b>1,325,870,493</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,325,870,493</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,068,725,266</b>
<b>032065207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>790,959,652</b>
032065207000011	CONSOLIDATED SALARY	790,959,652
<b>032065207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>178,895,657</b>
032065207000021	NON-REGULAR ALLOWANCES	
032065207000022	RENT SUBSIDY	178,895,657
<b>032065207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>98,869,957</b>
032065207000031	NHIS	39,547,983
032065207000032	PENSION	59,321,974
<b>032065207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>114,197,297</b>
	OVERHEAD	41,001,797
	DIRECT TEACHING ALLOWANCE	73,195,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>142,947,931</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>10,000,000</b>
	PROCUREMENT OF EQUIPMENT	10,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>122,421,615</b>
	COMPLETION OF LIBRARY COMPLEX PHASE IV	15,654,999
	COMPLETION OF SPORTS	20,000,000
	PROCUREMENT OF FURNITURE	2,000,000
	RENOVATION OF MECHANICAL ENGINEERING COMPLEX	5,000,000
	CONSTRUCTION OF LECTURE THEATRE	25,000,000
	CONSTRUCTION OF ENVIRONMENTAL COMPLEX	20,000,000
	CONSTRUCTION OF OFFICE COMPLEX AT THE TWO ENDS OF THE POLYTECHNIC CAMPUS	10,000,000
	EXPANSION OF COMPUTER CENTRE FOR IMPROVED ICT FACILITIES	14,470,000
	EXPANSION OF DIRECTORATE OF PHYSICAL PLANNING & MAINTENANCE	5,596,616
	RECREATIONAL FACILITIES FOR STAFF	4,700,000
	SENSITISATION WORKSHOP TO ENCOURAGE WOMEN AND GIRLS IN TVET	
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320653</b>	<b>FEDERAL POLYTECHNIC IDAH</b>	<b>1,138,587,516</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,138,587,516</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>910,060,744</b>
<b>032065307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>696,108,226</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032065307000011	CONSOLIDATED SALARY	696,108,226
<b>032065307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>158,263,860</b>
032065307000021	NON-REGULAR ALLOWANCES	
032065307000022	RENT SUBSIDY	158,263,860
<b>032065307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>55,688,658</b>
032065307000031	NHIS	24,363,788
032065307000032	PENSION	31,324,870
<b>032065307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>85,578,841</b>
	OVERHEAD	34,144,153
	DIRECT TEACHING ALLOWANCE	51,434,688
	<b>TOTAL CAPITAL PROJECT</b>	<b>142,947,931</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>120,421,615</b>
	PROCUREMENT OF EQUIPMENT	40,000,000
	SENSITISATION WORKSHOP TO ENCOURAGE WOMEN AND GIRLS IN TVET	
	CONTINUATION OF PERIMETER CAMPUS FENCE	25,000,000
	CENTRAL LIBRARY BUILDING PHASE II	25,654,999
	FURNISHING OF LIBRARY, CLASSROOMS AND OFFICES	29,766,616
	<b>NEW PROJECTS (OTHERS)</b>	<b>12,000,000</b>
	PURCHASE OF TRAINING EQUIPMENT FOR WOMEN ENTREPRENEURSHIP CENTRE	5,000,000
	EROSION CONTROL WITHIN THE CAMPUS	7,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320655</b>	<b>FEDERAL POLYTECHNIC KAURA-NAMODA</b>	<b>1,070,565,795</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,070,565,795</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>763,144,385</b>
<b>032065507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>566,610,807</b>
032065507000011	CONSOLIDATED SALARY	566,610,807
<b>032065507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>125,707,227</b>
032065507000021	NON-REGULAR ALLOWANCES	340,000
032065507000022	RENT SUBSIDY	125,367,227
<b>032065507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>70,826,351</b>
032065507000031	NHIS	28,330,540
032065507000032	PENSION	42,495,811
<b>032065507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>104,968,882</b>
	OVERHEAD	66,306,845
	DIRECT TEACHING ALLOWANCE	38,662,037
	<b>TOTAL CAPITAL PROJECT</b>	<b>202,452,528</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>2,000,000</b>
	TECHNOLOGY EXPOSITION	2,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>189,926,212</b>
	CONSTRUCTION OF LIBRARY COMPLEX PHASE II	66,926,212
	COMPLETION OF ELECTRICAL ENGR.COMPLEX PHASE III	13,000,000
	ESTABLISHMENT OF MIS	5,000,000
	CAMPAIGN PROGRAMME TO ENCOURAGE WOMEN AND GIRLS IN TVET	5,000,000
	CONSTRUCTION OF ADMIN BLOCK, STUDENTS' HOSTEL, ARCHITECTURAL DEPARTMENT, ACCESS ROAD	100,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320656</b>	<b>FEDERAL POLYTECHNIC MUBI</b>	<b>1,613,459,460</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,613,459,460</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,058,981,380</b>
<b>032065607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>785,134,534</b>
032065607000011	CONSOLIDATED SALARY	785,134,534
<b>032065607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>175,705,029</b>
032065607000021	NON-REGULAR ALLOWANCES	0
032065607000022	RENT SUBSIDY	175,705,029
<b>032065607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>98,141,817</b>
032065607000031	NHIS	39,256,727
032065607000032	PENSION	58,885,090
<b>032065607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>100,039,176</b>
	OVERHEAD	58,266,176
	DIRECT TEACHING ALLOWANCE	41,773,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>454,438,904</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>443,912,588</b>
	CONSTRUCTION OF CENTRAL ADMN BLOCK PHASE III	54,363,168
	PROCUREMENT OF ACCREDITATION FACILITIES	15,000,000
	STUDENT IN FREE ENTERPRISE - SIFE- AND CENTRE FOR TECHNOLOGY EDUCATION EMPOWERMENT AND COMMUNITY DEVELOPMENT	3,000,000
	IMPROVEMENT OF WATER SUPPLY/PURCHASE OF 5NO WATER TANKER	125,552,957
	ESTABLISHMENT OF MIS/PURCHASE OF FIRE EQUIPMENT	57,000,000
	CONSTRUCTION OF BLOCKS OF CLASSROOMS WITH STAFF OFFICES	37,522,656
	FURNISHING OF CLASSROOMS/OFFICES	5,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PROVISION OF INFRASTRUCTURE/EROSION CONTROL	106,132,896
	REHABILITATION AND RENOVATION OF STAFF QUARTERS	40,340,911
	WORKSHOPS TO CONTROL HIV/AIDS	
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320657</b>	<b>FEDERAL POLYTECHNIC NASARAWA</b>	<b>972,251,257</b>
	<b>TOTAL ALLOCATION:</b>	<b>972,251,257</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>782,090,053</b>
<b>032065707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>579,625,857</b>
032065707000011	CONSOLIDATED SALARY	579,625,857
<b>032065707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>130,010,964</b>
032065707000021	NON-REGULAR ALLOWANCES	
032065707000022	RENT SUBSIDY	130,010,964
<b>032065707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>72,453,232</b>
032065707000031	NHIS	28,981,293
032065707000032	PENSION	43,471,939
<b>032065707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>75,343,493</b>
	OVERHEAD	31,694,993
	DIRECT TEACHING ALLOWANCE	43,648,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>114,817,711</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>104,291,395</b>
	PROCUREMENT OF EQUIPMENT FOR ACCREDITATION	11,761,691
	CONSTRUCTION OF NEW CLASSROOMS AND COMPLETION OF ADMIN BLOCK	51,229,704
	PROCUREMENT OF EQUIPMENT FOR SKILLS TRAINING	20,000,000
	EXPANSION OF ICT	16,300,000
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320658</b>	<b>FEDERAL POLYTECHNIC UWANA-AFIKPO</b>	<b>1,358,075,768</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,358,075,768</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,085,475,729</b>
<b>032065807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>767,721,865</b>
032065807000011	CONSOLIDATED SALARY	767,721,865
<b>032065807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>233,304,459</b>
032065807000021	NON-REGULAR ALLOWANCES	9,180,035
032065807000022	RENT SUBSIDY	224,124,424
<b>032065807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>84,449,405</b>
032065807000031	NHIS	26,870,265
032065807000032	PENSION	57,579,140
<b>032065807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>95,345,042</b>
	OVERHEAD	51,694,993
	DIRECT TEACHING ALLOWANCE	43,650,049
	<b>TOTAL CAPITAL PROJECT</b>	<b>177,254,997</b>
<b>032065820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>166,728,681</b>
032065820010000	CONSTRUCTION OF LIBRARY COMPLEX PHASE 11	40,264,280
032065820020000	CONSTRUCTION OF MEDICAL CENTRE	17,516,185
032065820030000	SENSITIZATION WORKSHOP TO ENCOURAGE WOMEN & GIRLS IN TVET	6,316,072
032065820040000	SENSITIZATION WORKSHOP ON HIV/AIDS AND TEST EQUIPMENT	6,316,072
032065820050000	CONSTRUCTION OF 5 CLASSROOM BLOCK	13,316,072
032065820060000	CONSTRUCTION OF 2 NO. BORE-HOLE WITH RESERVOIR	8,000,000
	IMPROVEMENT OF WATER SUPPLY	20,000,000
	EXPANSION OF MIS	55,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320659</b>	<b>FEDERAL POLYTECHNIC KADUNA</b>	<b>3,157,561,798</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,157,561,798</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,799,445,711</b>
<b>032065907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,074,502,594</b>
032065907000011	CONSOLIDATED SALARY	2,074,502,594
<b>032065907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>465,630,293</b>
032065907000021	NON-REGULAR ALLOWANCES	
032065907000022	RENT SUBSIDY	465,630,293
<b>032065907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>259,312,824</b>
032065907000031	NHIS	103,725,130
032065907000032	PENSION	155,587,695
<b>032065907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>189,198,008</b>
	OVERHEAD	70,681,508
	DIRECT TEACHING ALLOWANCE	118,516,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>168,918,079</b>
<b>032065910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>45,000,000</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032065910010000	PROCUREMENT OF ELECTRICAL EQUIPMENT	40,000,000
032065910020000	SENSITIZATION WORKSHOP	5,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>113,391,763</b>
	DEVELOPMENT OF PROTOTYPES/TECHNOLOGY EXPOSITION	10,000,000
	HIV-AIDS AWARENESS CAMPAIGN	10,000,000
	MAINTENANCE OF LABORATORY AND WORKSHOP EQUIPMENT	5,000,000
	CONSTRUCTION OF ACADEMIC FACILITIES	7,703,007
	STAFF DEVELOPMENT(EXCHANGE PROGRAMMES, TRAINING WORKSHOPS, ETC)	15,688,756
032065910030000	COLLABORATIVE TRAINING WITH INDUSTRY	5,000,000
032065910040000	UPGRADING OF INFRASTRUCTURE(ROADS, WATER SUPPLY, ETC)	25,000,000
032065910050000	BUILDING CONSTRUCTION(CONTINUATION)	20,000,000
032065910060000	DEPLOYMENT OF ICT INFRASTRUCTURE IN CLASSROOMS	10,000,000
032065910070000	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320660</b>	<b>FEDERAL POLYTECHNIC OFFA</b>	<b>938,997,143</b>
	<b>TOTAL ALLOCATION:</b>	<b>938,997,143</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>735,515,619</b>
<b>032066007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>538,772,027</b>
032066007000011	CONSOLIDATED SALARY	538,772,027
<b>032066007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>129,397,089</b>
032066007000021	NON-REGULAR ALLOWANCES	8,260,900
032066007000022	RENT SUBSIDY	121,136,190
<b>032066007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>67,346,503</b>
032066007000031	NHIS	26,938,601
032066007000032	PENSION	40,407,902
<b>032066007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>76,980,063</b>
	OVERHEAD	28,669,563
	DIRECT TEACHING ALLOWANCE	48,310,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>126,501,460</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>22,000,000</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PROCUREMENT OF EQUIPMENT	22,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>93,975,144</b>
	CONSTRUCTION OF BIOLOGY LABORATORY	15,300,000
	CONSTRUCTION OF CHEMISTRY LABORATORY	14,300,000
	CONSTRUCTION OF PHYSICS LABORATORY	13,300,000
	UPGRADING OF INTERNET FACILITY AT THE COMPUTER CENTRE	13,000,000
	CONSTRUCTION OF 2NO. GEN HOUSES AND SYNCHRONISATION TO SUB-STATIONS.	7,000,000
	CONSTRUCTION OF 10,000 GALS UNDERGROUND/OVERHEAD RESERVOIR/TANKS AT THE MINI CAMPUS	13,040,573
	CONSTRUCTION OF PUBLIC TOILETS AT THE MINI CAMPUS	10,000,000
	CONSTRUCTION OF PUBLIC RELATIONS ADMINISTRATIVE STUDIO FOR MASS COMM DEPARTMENT	8,034,571
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320661</b>	<b>FEDERAL POLYTECHNIC EDE</b>	<b>808,063,132</b>
	<b>TOTAL ALLOCATION:</b>	<b>808,063,132</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>625,334,600</b>
<b>032066107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>463,123,160</b>
032066107000011	CONSOLIDATED SALARY	463,123,160
<b>032066107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>104,321,045</b>
032066107000021	NON-REGULAR ALLOWANCES	
032066107000022	RENT SUBSIDY	104,321,045
<b>032066107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>57,890,395</b>
032066107000031	NHIS	23,156,158
032066107000032	PENSION	34,734,237
<b>032066107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>60,727,072</b>
	OVERHEAD	25,730,572
	DIRECT TEACHING ALLOWANCE	34,996,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>122,001,460</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>111,475,144</b>
	LIBRARY BUILDING PHASE II (FURNISHING)	5,500,000
	EXTENSION OF ELECTRICITY SUPPLY TO NEWLY DEVELOPED AREA	10,000,000
	CONSTRUCTION OF ASPHALT TARD 3KM ROAD INCLUDING DRAINAGE	25,000,000
	DEVELOPMENT OF SPORT CENTRE	23,500,000
	PROVISION OF (3NO) COMPUTER LABORATORY FOR HND PROGRAMME IN BUILDING TECH., QTY. SURVEYING, EST. MGT.	19,000,000
	PROCUREMENT OF (2NOS) UTILITY VEHICLES	10,000,000
	CONSTRUCTION OF ADDITIONAL BUILDING FOR STAFF OFFICES	13,475,144
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320662</b>	<b>FEDERAL POLYTECHNIC AUCHI</b>	<b>2,066,504,448</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,066,504,448</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,821,682,641</b>
<b>032066207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,374,740,719</b>
032066207000011	CONSOLIDATED SALARY	1,374,740,719
<b>032066207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>295,720,443</b>
032066207000021	NON-REGULAR ALLOWANCES	421,288
032066207000022	RENT SUBSIDY	295,299,155
<b>032066207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>151,221,479</b>
032066207000031	NHIS	48,115,925
032066207000032	PENSION	103,105,554
<b>032066207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>112,116,816</b>
	OVERHEAD	45,123,816
	DIRECT TEACHING ALLOWANCE	66,993,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>132,704,991</b>
<b>032066210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>70,377,909</b>
032066210010000	PROCUREMENT OF EQUIPMENT	70,377,909
	<b>NEW PROJECTS (OTHERS)</b>	<b>51,800,766</b>
	EXTENSION OF LIBRARY BUILDING (PHASE II B)	15,000,000
	ABADONED PTF WATER PROJECT PHASE II	5,000,000
	ENTERPRENEURSHIP DEVELOPMENT BUILDING (PHASE II)	10,800,766



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PROCUREMENT OF 500KVA CAT GENERATOR	16,000,000
	CONSTRUCTION OF PLANT SERVICES & MAINTENANCE WORKSHOP	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320663</b>	<b>FEDERAL POLYTECHNIC NEKEDE</b>	<b>1,551,439,520</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,551,439,520</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,193,077,061</b>
<b>032066307000010</b>	<b>CONSOLIDATED SALARY</b>	<b>881,780,662</b>
032066307000011	BASIC SALARY	881,780,662
<b>032066307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>201,073,817</b>
032066307000021	NON-REGULAR ALLOWANCES	
032066307000022	RENT SUBSIDY	201,073,817
<b>032066307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>110,222,583</b>
032066307000031	NHIS	44,089,033
032066307000032	PENSION	66,133,550
<b>032066307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>107,836,143</b>
	OVERHEAD	47,083,143
	DIRECT TEACHING ALLOWANCE	60,753,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>250,526,316</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>35,000,000</b>
	PROCUREMENT OF EQUIPMENT	35,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>205,000,000</b>
	POLYTECHNIC MASTER PLAN	20,000,000
	ESTABLISHMENT OF MIS	5,000,000
	COMPLETION OF SCHOOL OF ENVIRONMENTAL DESIGN AUDITORIUM	130,000,000
	PROCUREMENT OF FURNITURE/EQUIPMENT	50,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320664</b>	<b>FEDERAL POLYTECHNIC OKO</b>	<b>1,805,829,496</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,805,829,496</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,544,788,565</b>
<b>032066407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,145,790,699</b>
032066407000011	CONSOLIDATED SALARY	1,145,790,699
<b>032066407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>255,774,029</b>
032066407000021	NON-REGULAR ALLOWANCES	
032066407000022	RENT SUBSIDY	255,774,029
<b>032066407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>143,223,837</b>
032066407000031	NHIS	57,289,535
032066407000032	PENSION	85,934,302
<b>032066407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>106,021,970</b>
	OVERHEAD	39,042,470
	DIRECT TEACHING ALLOWANCE	66,979,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>155,018,961</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>30,000,000</b>
	PROCUREMENT OF EQUIPMENT	30,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>114,492,645</b>
	COMPLETION OF LIBRARY BUILDING PHASE II	31,536,899
	CONSTRUCTION OF MECHANICAL ENGINEERING WORKSHOP	18,955,746
	LANDSCAPING AND CONSTRUCTION OF DRAINAGE CHANNELS	11,000,000
	EXPANSION OF MEDICAL CENTRE COMPLEX	15,000,000
	CONSTRUCTION OF CLASSROOMS AND OFFICE BLOCK	10,000,000
	REHABILITATION OF EXISTING INFRASTRUCTURE	15,000,000
	WORKSHOPS ON PUBLIC/PRIVATE PARTNERSHIP	4,000,000
	WORKSHOP ON HIV/AIDS CONTROL/ERADICATION	4,000,000
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320665</b>	<b>FEDERAL POLYTECHNIC DAMATURU</b>	<b>483,719,733</b>
	<b>TOTAL ALLOCATION:</b>	<b>483,719,733</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>334,215,240</b>
<b>032066507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>247,274,773</b>
032066507000011	CONSOLIDATED SALARY	247,274,773
<b>032066507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>56,031,120</b>
032066507000021	NON-REGULAR ALLOWANCES	
032066507000022	RENT SUBSIDY	56,031,120
<b>032066507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>30,909,347</b>
032066507000031	NHIS	12,363,739
032066507000032	PENSION	18,545,608
<b>032066507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>45,633,255</b>
	OVERHEAD	20,832,255

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	DIRECT TEACHING ALLOWANCE	24,801,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>103,871,239</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>15,000,000</b>
	PROCUREMENT OF EQUIPMENT	15,000,000
<b>03206652000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>78,344,923</b>
032066520010000	CONSTRUCTION OF ADMIN COMPLEX PHASE I	26,155,870
032066520020000	CONSTRUCTION OF CLASSROOMS, WORKSHOPS, STUDIOS	30,000,000
032066520030000	PROCUREMENT OF UTILITY VEHICLES	5,000,000
	PERIMETER FENCING	5,000,000
	ICT DEVELOPMENT AND TRAINING	2,500,000
	DEVELOPMENT OF MIS	5,000,000
	CAPACITY BUILDING	4,689,053
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320614</b>	<b>FEDERAL POLYTECHNIC HUSSAINI ADAMU</b>	<b>594,282,596</b>
	<b>TOTAL ALLOCATION:</b>	<b>594,282,596</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>323,957,948</b>
<b>032061407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>239,917,212</b>
032061407000011	CONSOLIDATED SALARY	239,917,212
<b>032061407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>54,051,084</b>
032061407000021	NON-REGULAR ALLOWANCES	
032061407000022	RENT SUBSIDY	54,051,084
<b>032061407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>29,989,652</b>
032061407000031	NHIS	11,995,861
032061407000032	PENSION	17,993,791
<b>032061407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>94,500,000</b>
032061402050111	OVERHEAD	42,050,000
032061402050112	DIRECT TEACHING ALLOWANCE	52,450,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>175,824,648</b>
<b>032061420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>165,298,332</b>
032061420020000	CONSTRUCTION OF POLYTECHNIC LIBRARY	20,798,332
032061420030000	CONSTRUCTION OF LECTURE THEATRE	40,000,000
032061420040000	REHABILITATION OF DILAPIDATED STRUCTURES	95,000,000
032061420050000	PROMOTE FUNCTIONAL EDUCATION FOR SKILL ACQUISITION, JOB CREATION AND POVERTY REDUCTION	4,500,000
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320614</b>	<b>FEDERAL POLYTECHNIC GWANDU</b>	<b>1,154,860,036</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,154,860,036</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032061407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>865,161,841</b>
<b>032061407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>662,243,588</b>
032061407000011	CONSOLIDATED SALARY	662,243,588
<b>032061407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>149,938,766</b>
032061407000021	NON-REGULAR ALLOWANCES	
032061407000022	RENT SUBSIDY	149,938,766
<b>032061407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>52,979,487</b>
032061407000031	NHIS	23,178,526
032061407000032	PENSION	29,800,961
<b>032061407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>94,500,000</b>
032061402050111	OVERHEAD	52,500,000
032061402050112	DIRECT TEACHING ALLOWANCE	42,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>195,198,194</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>22,045,864</b>
	PROCUREMENT OF EQUIPMENT	22,045,864
	<b>NEW PROJECTS (OTHERS)</b>	<b>162,626,015</b>
	CONSTRUCTION OF PHASE 1 OF ADMIN. BLOCK	70,000,000
	TECHNOLOGY EXPOSITION	7,500,000
	REHABILITATION OF DILAPIDATED STRUCTURES	59,073,383
	ESTABLISHMENT OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320654</b>	<b>FEDERAL POLYTECHNIC ILARO</b>	<b>1,068,248,221</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,068,248,221</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032065407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>891,787,985</b>
<b>032065407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>658,752,437</b>
032065407000011	CONSOLIDATED SALARY	658,752,437
<b>032065407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>150,691,493</b>
032065407000021	NON-REGULAR ALLOWANCES	
032065407000022	RENT SUBSIDY	150,691,493
<b>032065407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>82,344,055</b>
032065407000031	NHIS	32,937,622
032065407000032	PENSION	49,406,433
<b>032065407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>75,343,493</b>
	OVERHEAD	31,694,993
	DIRECT TEACHING ALLOWANCE	43,648,500

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL CAPITAL PROJECT</b>	<b>101,116,743</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>39,000,000</b>
	PROCUREMENT OF EQUIPMENT	39,000,000
<b>03206542000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>51,590,427</b>
032065420010000	REHABILITATIONS OF ACADEMIC BUILDINGS	6,014,757
032065420020000	REHABILITATIONS OF INTERNAL ROADS	15,575,670
032065420030000	ESTABLISHMENT OF MIS	5,000,000
032065420040000	CONSTRUCTION OF SPORTS COMPLEX	15,000,000
032065420060000	FURNISHING OF STAFF OFFICES	10,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
<b>0320666</b>	<b>YABA COLLEGE OF TECHNOLOGY</b>	<b>2,151,383,772</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,151,383,772</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032066607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,845,894,012</b>
<b>032066607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,425,716,538</b>
032066607000011	CONSOLIDATED SALARY	1,425,716,538
<b>032066607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>241,962,907</b>
032066607000021	NON-REGULAR ALLOWANCES	
032066607000022	RENT SUBSIDY	241,962,907
<b>032066607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>178,214,567</b>
032066607000031	NHIS	71,285,827
032066607000032	PENSION	106,928,740
<b>032066607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>155,607,195</b>
	OVERHEAD	54,313,695
	DIRECT TEACHING ALLOWANCE	101,293,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>149,882,564</b>
<b>032066620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>139,356,248</b>
	CONSTRUCTION OF CLASSROOM AND LABORATORY FOR NEW SCHOOL OF AGRICULTURE - PHASE II	18,000,000
	CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR NEW SCHOOL OF AGRICULTURE PHASE - II	18,000,000
	CONSTRUCTION OF STAFF OFFICES FOR NEW SCHOOL OF AGRICULTURE PHASE II	18,000,000
	CONSTRUCTION OF ENTERPRISE DEVELOPMENT CENTER	16,800,000
	COMPLETION OF OFFICES	19,100,000
	CONSTRUCTION OF LECTURE THEATERS	28,552,633
	REFURBISHMENT OF BIOLOGICAL SCIENCE LABORATORY	5,000,000
	PROCUREMENT OF ICT EQUIPMENT	10,903,615
	EXPANSION OF MIS	5,000,000
	<b>MDG</b>	<b>10,526,316</b>
	TRAINING ON CURRICULUM FOR TEACHERS	10,526,316
	<b>POLYTECHNICS</b>	

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL PERSONNEL</b>	<b>20,501,411,584</b>
	<b>TOTAL OVERHEAD</b>	<b>1,872,712,600</b>
	<b>TOTAL RECURRENT</b>	<b>22,374,124,185</b>
	<b>TOTAL CAPITAL</b>	<b>3,238,603,165</b>
	<b>TOTAL EXPENDITURE</b>	<b>25,612,727,349</b>
<b>0320700</b>	<b>FEDERAL COLLEGE OF EDUCATION ABEOKUTA</b>	<b>941,830,627</b>
	<b>TOTAL ALLOCATION:</b>	<b>941,830,627</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>732,090,955</b>
<b>032070007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>542,294,109</b>
032070007000011	CONSOLIDATED SALARY	542,294,109
<b>032070007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>122,010,083</b>
032070007000021	NON-REGULAR ALLOWANCES	
032070007000022	RENT SUBSIDY	122,010,083
<b>032070007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>67,786,764</b>
032070007000031	NHIS	27,114,705
032070007000032	PENSION	40,672,058
<b>032070007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>54,874,152</b>
	OVERHEAD	27,608,734
	DIRECT TEACHING ALLOWANCE	27,265,418
	<b>TOTAL CAPITAL PROJECT</b>	<b>154,865,520</b>
<b>032070035000000</b>	<b>MDGs ONGOING F/DRG PROJECTS</b>	<b>39,000,000</b>
032070035020000	EQUIPMENT FOR VARIOUS SCHOOLS	15,000,000
	REHABILITATION OF ACADEMIC AND OFFICE BUILDINGS	14,000,000
	ESTABLISHMENT OF COLLEGE FARMS WITH CASSAVA PROCESSOR	10,000,000
<b>032070045000000</b>	<b>MDGs NEW F/DRG PROJECTS</b>	<b>115,865,520</b>
032070045010000	OPENING OF NEW ROADS AND CONSTRUCTION OF ACCESS ROADS	20,000,000
032070045020000	WORKS AND SERVICES COMPLEX	20,000,000
032070045030000	SCHOOL OF ARTS AND SOCIAL SCIENCES BUILDING	35,000,000
	PERIMETER FENCING, STREET LIGHTINGS AND GATE – EAST WING	10,000,000
	PERIMETER FENCING STREET LIGHTINGS AND GATE – WEST WING	10,865,520
	COMPLETION OF LECTURE THEATRE	20,000,000
<b>0320701</b>	<b>FEDERAL COLLEGE OF EDUCATION AKOKA</b>	<b>761,732,452</b>
	<b>TOTAL ALLOCATION:</b>	<b>761,732,452</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>608,257,105</b>
<b>032070107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>450,342,758</b>
032070107000011	CONSOLIDATED SALARY	450,342,758
<b>032070107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>101,621,503</b>
032070107000021	NON-REGULAR ALLOWANCES	
032070107000022	RENT SUBSIDY	101,621,503
<b>032070107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>56,292,845</b>
032070107000031	NHIS	22,517,138
032070107000032	PENSION	33,775,707
<b>032070107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>54,617,641</b>
	OVERHEAD	31,896,459
	DIRECT TEACHING ALLOWANCE	22,721,182
	<b>TOTAL CAPITAL PROJECT</b>	<b>98,857,706</b>
<b>032070150000000</b>	<b>MDG(S) NEW F/L MDGS PROJECT</b>	<b>98,857,706</b>
	REHABILITATION OF BUILDINGS	15,000,000
	UPGRADING OF TECHNICAL EQUIPMENT	25,000,000
	CONSTRUCTION OF SCHOOL OF BUSINESS EDUCATION I	38,857,706
	PROVISION OF FACILITIES FOR DEPARTMENT OF ADULT EDUCATION	20,000,000
<b>0320702</b>	<b>FEDERAL COLLEGE OF EDUCATION ASABA</b>	<b>702,892,552</b>
	<b>TOTAL ALLOCATION:</b>	<b>702,892,552</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>551,394,504</b>
<b>032070207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>408,051,611</b>
032070207000011	CONSOLIDATED SALARY	408,051,611
<b>032070207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>92,336,442</b>
032070207000021	NON-REGULAR ALLOWANCES	
032070207000022	RENT SUBSIDY	92,336,442
<b>032070207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>51,006,451</b>
032070207000031	NHIS	20,402,581
032070207000032	PENSION	30,603,871
<b>032070207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>56,404,803</b>
	OVERHEAD	30,275,444
	DIRECT TEACHING ALLOWANCE	26,129,359
	<b>TOTAL CAPITAL PROJECT</b>	<b>95,093,245</b>
<b>032070235000000</b>	<b>MDGs ONGOING F/DRG PROJECTS</b>	<b>36,000,000</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032070235010000	CONSTRUCTION OF SCIENCE EDUCATION COMPLEX	20,000,000
032070235020000	HIV/AIDS AWARENESS CAMPAIGN	1,000,000
032070235030000	REHABILITATION OF BUILDINGS	15,000,000
<b>32070236000000</b>	<b>MDG(S) ON-GOING F/MDA, PROJECT</b>	<b>59,093,245</b>
32070236010000	CONSTRUCTION OF SCIENCE EDUCATION PHASE V	15,093,245
32070236030000	CONSTRUCTION OF WORKSHOP STUDIOS PHASE II	21,000,000
32070236060000	UPGRADING OF MEDICAL FACILITIES TO MEET NHIS REQUIREMENTS	5,000,000
32070236070000	PROVISION OF FACILITIES FOR DEPARTMENT OF ADULT EDUCATION	5,000,000
32070236080000	INSTITUTIONALISATION OF RESEARCH AND DEVELOPMENT	3,000,000
32070236090000	PROVISION OF LIBRARY BOOKS AND JOURNALS	2,000,000
320702360100000	INSTITUTIONALISATION OF TEACHERS DAY	1,000,000
320702360120000	CAPACITY BUILDING FOR STAFF	5,000,000
320702360130000	COMPUTERISATION OF ACCOUNTING/PERSONNEL RECORDS	1,000,000
	SENSITISATION WORKSHOP/SEMINARS OF WOMEN IN TECHNICAL EDUCATION	500,000
	INSTITUTIONALISATION OF SPECIAL AWARD FOR WOMEN PURSUING TECHNICAL TEACHER TRAINING	500,000
<b>0320703</b>	<b>FEDERAL COLLEGE OF EDUCATION BICHI</b>	<b>655,226,928</b>
	<b>TOTAL ALLOCATION:</b>	<b>655,226,928</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>431,596,333</b>
<b>032070307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>320,699,037</b>
032070307000011	CONSOLIDATED SALARY	320,699,037
<b>032070307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>70,809,916</b>
032070307000021	NON-REGULAR ALLOWANCES	
032070307000022	RENT SUBSIDY	70,809,916
<b>032070307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>40,087,380</b>
032070307000031	NHIS	16,034,952
032070307000032	PENSION	24,052,428
<b>032070307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>41,798,706</b>
	OVERHEAD	19,077,525
	DIRECT TEACHING ALLOWANCE	22,721,181
	<b>TOTAL CAPITAL PROJECT</b>	<b>181,831,890</b>
<b>032070310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>35,000,000</b>
032070310010000	SCIENCE COMPLEX	20,000,000
032070310020000	FURNISHING OF WORKS DEPARTMENT	15,000,000
<b>032070320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>20,000,000</b>
032070320020000	ICT MASTER PLAN/VIRTUAL LIBRARY	20,000,000
032070320030000		
<b>32070330000000</b>	<b>NEW PROJECTS F/L MDG(S) PROJECTS</b>	<b>126,831,890</b>
32070330020000	CONSTRUCTION OF STUDENTS HOSTEL (MALE AND FEMALE)	18,000,000
32070330030000	ROADS AND DRAINAGE	20,000,000
32070330050000	EXPANSION OF COLLEGE FARM	15,000,000
32070330080000	PURCHASE OF LABORATORY EQUIPMENT	20,000,000
32070330090000	FURNITURE/OFFICE EQUIPMENT	5,000,000
3207033100000	PURCHASE OF SPORTING, EQUIPMENT	5,000,000
3207033110000	UPGRADE OF MEDICAL FACILITIES TO MEET NHIS REQUIREMENTS	10,000,000
3207033130000	REHABILITATION OF BUILDINGS	10,000,000
3207033150000	INSTITUTIONALISATION OF TEACHERS DAY	831,890
3207033160000	CAPACITY BUILDING OF STAFF	10,000,000
3207033170000	COMPUTERISATION OF ACCOUNTING/PERSONNEL RECORDS	5,000,000
3207033180000	CONSTRUCTION OF PRIMARY EDUCATION DEMONSTRATION	8,000,000
<b>0320704</b>	<b>FEDERAL COLLEGE OF EDUCATION GOMBE</b>	<b>623,926,076</b>
	<b>TOTAL ALLOCATION:</b>	<b>623,926,076</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>506,637,289</b>
<b>032070407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>375,219,205</b>
032070407000011	CONSOLIDATED SALARY	375,219,205
<b>032070407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>84,515,684</b>
032070407000021	NON-REGULAR ALLOWANCES	30,000
032070407000022	RENT SUBSIDY	84,485,684
<b>032070407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>46,902,401</b>
032070407000031	NHIS	18,760,960
032070407000032	PENSION	28,141,440
<b>032070407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>39,550,160</b>
	OVERHEAD	16,828,978
	DIRECT TEACHING ALLOWANCE	22,721,182
	<b>TOTAL CAPITAL PROJECT</b>	<b>77,738,627</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>15,000,000</b>
	PERIMETER FENCING PHASE IV	15,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>62,738,627</b>
	HIV/AIDS	1,000,000
	INSTITUTIONALISATION OF RESEARCH DEV.	10,000,000
	COMPUTERISATION OF ACCOUNTING RECORDS	3,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	LIBRARY BOOKS & JOURNALS	5,000,000
	SCIENCE COMPLEX PHASE IV	15,000,000
	COMPREHENSIVE WATER SUPPLY SCHEME	4,000,000
	PURCHASE OF CLASSROOM AND OFFICE EQUIPT	2,000,000
	EXTENSION OF ADMIN BLOCK	10,738,627
	500 SEATER LECTURE THEATRE	10,000,000
<b>0320705</b>	<b>FEDERAL COLLEGE OF EDUCATION GUSAU</b>	<b>519,501,847</b>
	<b>TOTAL ALLOCATION:</b>	<b>519,501,847</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>416,833,533</b>
<b>032070507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>309,388,454</b>
032070507000011	CONSOLIDATED SALARY	309,388,454
<b>032070507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>68,771,523</b>
032070507000021	NON-REGULAR ALLOWANCES	
032070507000022	RENT SUBSIDY	68,771,523
<b>032070507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>38,673,557</b>
032070507000031	NHIS	15,469,423
032070507000032	PENSION	23,204,134
<b>032070507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>47,668,314</b>
	OVERHEAD	24,947,133
	DIRECT TEACHING ALLOWANCE	22,721,181
	<b>TOTAL CAPITAL PROJECT</b>	<b>55,000,000</b>
<b>032070530000000</b>	<b>MDGs ONGOING F/L MDAs PROJECTS</b>	<b>55,000,000</b>
032070530020000	ROADS & DRAINAGES PHASE II	20,905,069
032070530030000	PERIMETER FENCING PHASE II	15,000,000
032070530040000	COLLEGE MASTER PLAN	10,000,000
032070530050000	PROVISION OF 2 NOS BOREHOLES	7,000,000
	HIV/AIDS AWARENESS CAMPAIGN	2,094,931
<b>0320706</b>	<b>FEDERAL COLLEGE OF EDUCATION KANO</b>	<b>904,430,495</b>
	<b>TOTAL ALLOCATION:</b>	<b>904,430,495</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>712,159,977</b>
<b>032070607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>527,824,409</b>
032070607000011	CONSOLIDATED SALARY	527,824,409
<b>032070607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>118,357,517</b>
032070607000021	NON-REGULAR ALLOWANCES	
032070607000022	RENT SUBSIDY	118,357,517
<b>032070607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>65,978,051</b>
032070607000031	NHIS	26,391,220
032070607000032	PENSION	39,586,831
<b>032070607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>65,888,195</b>
	OVERHEAD	40,176,485
	DIRECT TEACHING ALLOWANCE	25,711,710
	<b>TOTAL CAPITAL PROJECT</b>	<b>126,382,323</b>
<b>032070610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>66,382,323</b>
032070610010000	PROPOSED SCHOOL OF LANGUAGES	30,000,000
032070610020000	PROPOSED SCHOOL OF ARTS & SOCIAL SCIENCES	20,000,000
032070610040000	ROADS AND DRAINAGES	15,382,323
	HIV/AIDS	1,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>60,000,000</b>
	CAPACITY BUILDING FOR STAFF	5,000,000
	INSTITUTIONALISATION OF RESEARCH DEV.	10,000,000
	UPGRADING OF MEDICAL FACILITIES	10,000,000
	COMPUTERISATION OF ACCOUNTING RECORDS	3,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000
	LIBRARY BOOKS & JOURNALS	5,000,000
	PROV. OF WATER SUPPLY TO ANNEX LAND	15,000,000
	PROCUREMENT OF UTILITY VEHICLES	10,000,000
<b>0320707</b>	<b>FEDERAL COLLEGE OF EDUCATION KATSINA</b>	<b>626,586,556</b>
	<b>TOTAL ALLOCATION:</b>	<b>626,586,556</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>450,959,873</b>
<b>032070707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>346,171,251</b>
032070707000011	CONSOLIDATED SALARY	346,171,251
<b>032070707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>77,094,922</b>
032070707000021	NON-REGULAR ALLOWANCES	
032070707000022	RENT SUBSIDY	77,094,922
<b>032070707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>27,693,700</b>
032070707000031	NHIS	12,115,994
032070707000032	PENSION	15,577,706
<b>032070707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>58,656,859</b>
	OVERHEAD	32,980,484
	DIRECT TEACHING ALLOWANCE	25,676,375
	<b>TOTAL CAPITAL PROJECT</b>	<b>116,969,824</b>
<b>032070710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>31,899,133</b>
032070710010000	HOSTEL FOR 100 STUDENTS	30,000,000
032070710020000	FURNISHING OF HOSTELS	1,899,133
<b>032070720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>85,070,691</b>
	COMPLETION OF ADMIN BLOCK	31,000,000
	COMPUTERS & TEACHING EQUIPMENT	30,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	UPGRADING OF MEDICAL FACILITIES	10,000,000
	HIV/AIDS	1,070,691
	INSTITUTIONALISATION OF RESEARCH DEV.	10,000,000
	COMPUTERISATION OF ACCOUNTING RECORDS	3,000,000
<b>0320708</b>	<b>FEDERAL COLLEGE OF EDUCATION KOTANGORA</b>	<b>728,836,775</b>
	<b>TOTAL ALLOCATION:</b>	<b>728,836,775</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>537,343,154</b>
<b>032070807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>398,480,547</b>
032070807000011	CONSOLIDATED SALARY	398,480,547
<b>032070807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>89,052,538</b>
032070807000021	NON-REGULAR ALLOWANCES	
032070807000022	RENT SUBSIDY	89,052,538
<b>032070807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>49,810,068</b>
032070807000031	NHIS	19,924,027
032070807000032	PENSION	29,886,041
<b>032070807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>45,642,786</b>
	OVERHEAD	21,785,545
	DIRECT TEACHING ALLOWANCE	23,857,241
	<b>TOTAL CAPITAL PROJECT</b>	<b>145,850,835</b>
<b>032070840000000</b>	<b>MDGs NEW F/L MDAs PROJECTS</b>	<b>92,000,000</b>
032070840010000	PRE-VOL. W/SHOP EQUIPT.	25,000,000
032070840020000	PROVISION OF TEXT BOOKS, JOURNALS AND EQUIPMENTS.	5,000,000
032070840030000	ESTABLISHMENT OF FARMS AND ETC.	10,000,000
032070840040000	HIV AWARENESS CAMPAIGN	1,000,000
032070840050000	PROCUREMENT OF UTILITY VEHICLES.	26,000,000
032070840060000	CONSTRUCTION GYMNASIUM AND SPORTS FACILITIES	25,000,000
032070820000000	<b>NEW PROJECTS (OTHERS)</b>	<b>53,850,835</b>
	UPGRADING OF MEDICAL FACILITIES	10,000,000
	CAPACITY BUILDING FOR STAFF	5,000,000
	INSTITUTIONALISATION OF RESEARCH DEV.	10,000,000
	COMPUTERISATION OF ACCOUNTING RECORDS	3,000,000
	FACILITIES FOR ADULT EDUCATION	20,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000
	REHAB. OF STUDENTS HOSTEL	3,850,835
<b>0320709</b>	<b>FEDERAL COLLEGE OF EDUCATION OBU DU</b>	<b>989,148,289</b>
	<b>TOTAL ALLOCATION:</b>	<b>989,148,289</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032070907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>842,659,013</b>
<b>032070907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>625,134,860</b>
032070907000011	CONSOLIDATED SALARY	625,134,860
<b>032070907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>139,382,295</b>
032070907000021	NON-REGULAR ALLOWANCES	
032070907000022	RENT SUBSIDY	139,382,295
<b>032070907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>78,141,858</b>
032070907000031	NHIS	31,256,743
032070907000032	PENSION	46,885,115
<b>032070907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>56,204,485</b>
	OVERHEAD	29,513,485
	DIRECT TEACHING ALLOWANCE	26,691,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>90,284,791</b>
<b>032070910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>35,000,000</b>
032070910010000	CONSTRUCTION OF LECTURE THEATRE	35,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>55,284,791</b>
	LIBRARY FURNITURE	3,284,791
	UPGRADING OF MEDICAL SERVICES	10,000,000
	CAPACITY BUILDING FOR STAFF	10,000,000
	DEVELOPMENT	10,000,000
	INSTITUTIONALIZATION OF TEACHERS DAY	2,000,000
	RECORDS	5,000,000
	DEPARTMENT	15,000,000
<b>0320710</b>	<b>FEDERAL COLLEGE OF EDUCATION OKENE</b>	<b>932,987,460</b>
	<b>TOTAL ALLOCATION:</b>	<b>932,987,460</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>760,478,144</b>
<b>032071007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>541,127,338</b>
032071007000011	BASIC SALARY	541,127,338
<b>032071007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>151,709,889</b>
032071007000021	NON-REGULAR ALLOWANCES	37,962,576
032071007000022	RENT SUBSIDY	113,747,313
<b>032071007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>67,640,917</b>
032071007000031	NHIS	27,056,367
032071007000032	PENSION	40,584,550
<b>032071007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,976,892</b>
	OVERHEAD	39,075,415
	DIRECT TEACHING ALLOWANCE	38,901,477
	<b>TOTAL CAPITAL PROJECT</b>	<b>94,532,423</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>03207101000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>40,000,000</b>
032071010010000	MULTI PURPOSE LECTURE HALL	40,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>54,532,423</b>
	PROV. FOR LIBRARY EQUIPMENT/FURNITURE	15,000,000
	PROV. FOR BOREHOLE/PUMPS/TANKS	14,000,000
	PROV OF LIBRARY BOOKS/JOURNAL	5,000,000
	INSTITUTIONALIZATION OF TEACHERS DAY	2,000,000
	INSTITUTIONALIZATION OF RESEARCH & DEV IN THE COLL.	10,000,000
	CAPACITY BUILDING FOR STAFF	8,532,423
<b>0320711</b>	<b>FEDERAL COLLEGE OF EDUCATION OMUKU</b>	<b>670,316,504</b>
	<b>TOTAL ALLOCATION:</b>	<b>670,316,504</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>550,523,145</b>
<b>032071107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>407,675,393</b>
032071107000011	CONSOLIDATED SALARY	407,675,393
<b>032071107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>91,888,328</b>
032071107000021	NON-REGULAR ALLOWANCES	
032071107000022	RENT SUBSIDY	91,888,328
<b>032071107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>50,959,424</b>
032071107000031	NHIS	20,383,770
032071107000032	PENSION	30,575,654
<b>032071107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>51,824,379</b>
	OVERHEAD	25,574,379
	DIRECT TEACHING ALLOWANCE	26,250,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>67,968,980</b>
<b>032071110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>10,000,000</b>
032071110010000	REHABILITATION OF BUILDINGS	10,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>57,968,980</b>
	HOSTELS AT PERMANENT SITE	13,968,980
	PROV. OF BUSINESS EDUCATION	17,000,000
	PROV OF FACILITIES FOR DEPT OF ADULT EDUCATION	15,000,000
	PROV OF LIBRARY BOOKS/JOURNALS	2,000,000
	UPGRADING OF MED. FAC TO MEET NHIS REQUIREMENT	10,000,000
<b>0320712</b>	<b>FEDERAL COLLEGE OF EDUCATION ONDO</b>	<b>971,967,992</b>
	<b>TOTAL ALLOCATION:</b>	<b>971,967,992</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>760,747,041</b>
<b>032071207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>567,866,513</b>
032071207000011	CONSOLIDATED SALARY	567,866,513
<b>032071207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>121,897,214</b>
032071207000021	NON-REGULAR ALLOWANCES	
032071207000022	RENT SUBSIDY	121,897,214
<b>032071207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>70,983,314</b>
032071207000031	NHIS	28,393,326
032071207000032	PENSION	42,589,988
<b>032071207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>68,370,116</b>
	OVERHEAD	25,767,900
	DIRECT TEACHING ALLOWANCE	42,602,216
	<b>TOTAL CAPITAL PROJECT</b>	<b>142,850,835</b>
<b>032071210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>90,000,000</b>
032071210010000	SCIENCE COMPLEX PHASE 1 (FORMERLY OFFICE BLOCK)	60,000,000
032071210020000	LECTURE THEATRE	30,000,000
<b>032071220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>52,850,835</b>
032071220010000	SCIENCE EQUIPMENT	20,000,000
	PURCHASE OF COMPUTERS	10,000,000
	INSTITUTIONALIZATION OF RESEARCH & DEVELOPMENT	10,000,000
	PROV OF LIBRARY BOOKS	5,000,000
	CAPACITY BUILDING FOR STAFF	4,850,835
	COMPUTERIZATION OF ACCOUNTING/PERS RECORDS	3,000,000
<b>0320713</b>	<b>FEDERAL COLLEGE OF EDUCATION OYO</b>	<b>933,990,640</b>
	<b>TOTAL ALLOCATION:</b>	<b>933,990,640</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>784,659,573</b>
<b>032071307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>581,347,999</b>
032071307000011	CONSOLIDATED SALARY	581,347,999
<b>032071307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>130,643,074</b>
032071307000021	NON-REGULAR ALLOWANCES	
032071307000022	RENT SUBSIDY	130,643,074
<b>032071307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>72,668,500</b>
032071307000031	NHIS	29,067,400
032071307000032	PENSION	43,601,100
<b>032071307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>76,827,996</b>
	OVERHEAD	38,201,987
	DIRECT TEACHING ALLOWANCE	38,626,009
	<b>TOTAL CAPITAL PROJECT</b>	<b>72,503,071</b>
	<b>NEW PROJECTS OTHERS</b>	<b>62,408,140</b>
	FURNISHING OF LECTURE THEATRE	22,000,000



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PROV OF LIBRARY BOOKS/JOURNAL	5,000,000
	INSTITUTIONALIZATION OF TEACHERS DAY	2,000,000
	INSTITUTIONALIZATION OF RESEARCH & DEV IN THE COLL.	7,408,140
	PROV OF FACILITIES FOR DEPT OF ADULT EDUCATION	10,000,000
	UPGRADING OF MED FAC. TO MEET NHIS REQ.	12,000,000
	HIV/AIDS CAMPAIGN	1,000,000
	COMPUTERIZATION OF ACCOUNTING/PERS RECORDS	3,000,000
<b>032071330000000</b>	<b>MDGs ONGOING F/L MDAs PROJECTS</b>	<b>10,094,931</b>
	ROADS & DRAINAGES PHASE I & II	5,047,465
	PERIMETER FENCING II	5,047,466
<b>0320714</b>	<b>FEDERAL COLLEGE OF EDUCATION PANKSHIN</b>	<b>872,849,079</b>
	<b>TOTAL ALLOCATION:</b>	<b>872,849,079</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>718,713,813</b>
<b>032071407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>535,763,297</b>
032071407000011	CONSOLIDATED SALARY	535,763,297
<b>032071407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>115,980,104</b>
032071407000021	NON-REGULAR ALLOWANCES	
032071407000022	RENT SUBSIDY	115,980,104
<b>032071407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>66,970,412</b>
032071407000031	NHIS	26,788,165
032071407000032	PENSION	40,182,247
<b>032071407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,396,639</b>
	OVERHEAD	39,450,925
	DIRECT TEACHING ALLOWANCE	37,945,714
	<b>TOTAL CAPITAL PROJECT</b>	<b>76,738,627</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>76,738,627</b>
	SUPPLY OF UTILITY VEHICLES	15,000,000
	UPGRADING OF FACILITIES IN MEDICAL CENTRE	3,000,000
	SUPPLY OF LAB. EQUIPT AND TOOLS	5,000,000
	SCH OF EDUCATION PHASE III	22,738,627
	REPAIR OF ROADS & BUILDINGS	20,000,000
	PURCHASE OF BOOKS	7,000,000
	PURCHASE OF COMPUTERS	2,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000
<b>0320715</b>	<b>FEDERAL COLLEGE OF EDUCATION POTISKUM</b>	<b>484,459,362</b>
	<b>TOTAL ALLOCATION:</b>	<b>484,459,362</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>368,576,368</b>
<b>032071507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>272,939,837</b>
032071507000011	CONSOLIDATED SALARY	272,939,837
<b>032071507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>61,519,051</b>
032071507000021	NON-REGULAR ALLOWANCES	
032071507000022	RENT SUBSIDY	61,519,051
<b>032071507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>34,117,480</b>
032071507000031	NHIS	13,646,992
032071507000032	PENSION	20,470,488
<b>032071507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>33,624,955</b>
	OVERHEAD	21,577,114
	DIRECT TEACHING ALLOWANCE	12,047,841
	<b>TOTAL CAPITAL PROJECT</b>	<b>82,258,040</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>82,258,040</b>
	FURNISHING OF LECUTRE THEATRE/MULTI PURPOSE HALL	12,000,000
	PERIMETER FENCING PHASE II	30,000,000
	SCH OF EDUC. COMPLEX	11,258,040
	SCH OF TECH EDUCATION PHASE II	18,000,000
	ADULT EDUCATION	3,000,000
	MEDICAL FACILITIES	2,000,000
	PURCHASE OF BOOKS	2,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000
	CAPACITY BUILDING FOR STAFF	2,000,000
<b>0320716</b>	<b>FEDERAL COLLEGE OF EDUCATION UMUNZE</b>	<b>1,006,445,240</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,006,445,240</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>724,832,767</b>
<b>032071607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>535,392,702</b>
032071607000011	CONSOLIDATED SALARY	535,392,702
<b>032071607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>119,658,224</b>
032071607000021	NON-REGULAR ALLOWANCES	
032071607000022	RENT SUBSIDY	119,658,224
<b>032071607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>69,781,840</b>
032071607000031	NHIS	27,912,736
032071607000032	PENSION	41,869,104
<b>032071607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>68,059,569</b>
	OVERHEAD	33,154,619
	DIRECT TEACHING ALLOWANCE	34,904,950
	<b>TOTAL CAPITAL PROJECT</b>	<b>213,552,904</b>
<b>032071610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>100,000,000</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032071610010000	LECTURE HALL PHASE II	50,000,000
032071610020000	PERIMETER FENCE PHASE III	20,000,000
	ROADS AND DRAINAGE PHASE II	30,000,000
<b>032071620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>113,552,904</b>
032071620010000	ROADS & DRAINAGES PHASE IV	15,650,000
032071620020000	PERIMETER FENCING PHASE IV	18,750,000
	MALE HOSTEL AT P/SITE PHASE I	20,152,904
	FURNISHING OF LECTURE THEATRE	10,000,000
	NEW STORES COMPLEX AT PERMANENT SITE	10,000,000
	MODEL TECH DRAWING STUDIO	10,000,000
	REPAIR OF EXISTING BUILDING	5,000,000
	ADULT EDUCATION	5,000,000
	MEDICAL FACILITIES	5,000,000
	PURCHASE OF BOOKS	7,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000
	CAPACITY BUILDING FOR STAFF	5,000,000
<b>0320717</b>	<b>FEDERAL COLLEGE OF EDUCATION YOLA</b>	<b>811,239,515</b>
	<b>TOTAL ALLOCATION:</b>	<b>811,239,515</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>617,308,732</b>
<b>032071707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>459,380,632</b>
032071707000011	CONSOLIDATED SALARY	459,380,632
<b>032071707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>100,505,521</b>
032071707000021	NON-REGULAR ALLOWANCES	
032071707000022	RENT SUBSIDY	100,505,521
<b>032071707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>57,422,579</b>
032071707000031	NHIS	22,969,032
032071707000032	PENSION	34,453,547
<b>032071707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>51,079,948</b>
	OVERHEAD	42,929,948
	DIRECT TEACHING ALLOWANCE	8,150,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>142,850,835</b>
<b>032071710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>31,000,000</b>
032071710020000	REHABILITATION OF INTERNAL ROADS	30,000,000
	HIV/AIDS	1,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>111,850,835</b>
	SCH OF VOC EDUCATION COMPLEX	70,000,000
	SCH OF EDUCATION COMPLEX PHASE II	3,850,835
	LAB./TEACHING MATERIALS	15,000,000
	MEDICAL FACILITIES	7,000,000
	PURCHASE OF BOOKS	5,000,000
	CAPACITY BUILDING FOR STAFF	6,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	2,000,000
	PURCHASE OF COMPUTERS	3,000,000
<b>0320718</b>	<b>FEDERAL COLLEGE OF EDUCATION ZARIA</b>	<b>966,440,692</b>
	<b>TOTAL ALLOCATION:</b>	<b>966,440,692</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>774,196,606</b>
<b>032071807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>578,384,641</b>
032071807000011	CONSOLIDATED SALARY	578,384,641
<b>032071807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>123,513,885</b>
032071807000021	NON-REGULAR ALLOWANCES	
032071807000022	RENT SUBSIDY	123,513,885
<b>032071807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>72,298,080</b>
032071807000031	NHIS	28,919,232
032071807000032	PENSION	43,378,848
<b>032071807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>72,402,452</b>
	OVERHEAD	30,936,295
	DIRECT TEACHING ALLOWANCE	41,466,157
	<b>TOTAL CAPITAL PROJECT</b>	<b>119,841,634</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>ON GOING PROJECTS (OTHERS)</b>	<b>1,000,000</b>
	HIV/AIDS COUNSELING SUPPORT CENTRE	1,000,000
<b>032071820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>118,841,634</b>
	EXTENSION OF HOME ECON FOOD LAB.	15,000,000
	FURNITURE/EQUIPT FOR CET	18,841,634
	PROV. OF 2NO. 30 SEATER TOYOTA BUS	18,000,000
	PROV. OF CLASSROOM FURNITURE	20,000,000
	PROV. OF TRACTOR AND IMPLEMENT	12,000,000
	CAPACITY BUILDING FOR STAFF	10,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	5,000,000
	PURCHASE OF BOOKS	5,000,000
	MEDICAL FACILITIES	10,000,000
	PURCHASE OF COMPUTERS	5,000,000
<b>0320719</b>	<b>FEDERAL COLLEGE OF EDUCATION EHA-AMUFU</b>	<b>840,532,673</b>
	<b>TOTAL ALLOCATION:</b>	<b>840,532,673</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032071907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>619,012,405</b>
<b>032071907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>458,070,454</b>
032071907000011	CONSOLIDATED SALARY	458,070,454
<b>032071907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>103,683,144</b>
032071907000021	NON-REGULAR ALLOWANCES	
032071907000022	RENT SUBSIDY	103,683,144
<b>032071907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>57,258,807</b>
032071907000031	NHIS	22,903,523
032071907000032	PENSION	34,355,284
<b>032071907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>50,938,612</b>
	OVERHEAD	24,810,356
	DIRECT TEACHING ALLOWANCE	26,128,257
	<b>TOTAL CAPITAL PROJECT</b>	<b>170,581,656</b>
<b>032071930000000</b>	<b>MDGs ONGOING F/L MDAs PROJECTS</b>	<b>85,581,056</b>
032071930020000	FURNISHING OF HOSTELS BLOCK	10,000,000
032071930030000	REHABILITATION OF ROADS AND BUILDING	12,581,056
032071930050000	CONSTRUCTION OF LECTURE THEATRE PHASE 1, 2 AND 3	14,000,000
032071930060000	CONSTRUCTION OF GYMNASIUM PHASES 1,2 AND 3	7,000,000
032071930070000	PURCHASE OF POOL VEHICLES	24,000,000
032071930090000	HIV/AIDS AWARENESS CAMPAIGN	4,000,000
032071930100000	CONSTRUCTION OF ADDITIONAL HOSTEL BLOCK PHASE II & III	14,000,000
<b>032071940000000</b>	<b>MDGs NEW F/L MDAs PROJECTS</b>	<b>85,000,600</b>
	PERIMETER FENCING OF THE COLLEGE PHASE I	30,000,000
	EXPANSION OF WATER SUPPLY SCHEME	20,000,000
	PROVISION OF STUDENT BUS	15,000,600
032071940010000	LIBRARY BOOKS AND JOURNALS	10,000,000
032071940020000	CAPACITY BUILDING FOR STAFF	10,000,000
	<b>ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI</b>	<b>1,405,308,735</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,405,308,735</b>
	<b>EXPENDITURE ITEMS</b>	
	<b>TOTAL PERSONNEL COST</b>	<b>1,169,462,501</b>
	<b>SALARY &amp; WAGES - GENERAL</b>	<b>862,198,563</b>
	CONSOLIDATED SALARY	862,198,563
	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>199,489,118</b>
	NON-REGULAR ALLOWANCES	
	RENT SUBSIDY	199,489,118
	<b>SOCIAL CONTRIBUTION</b>	<b>107,774,820</b>
	NHIS	43,109,928
	PENSION	64,664,892
	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>70,000,000</b>
	OVERHEAD	30,000,000
	DIRECT TEACHING ALLOWANCE	40,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>165,846,234</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>165,846,234</b>
	CONSTR. OF BRIDGE ACROSS RIVER NWORIE	30,000,000
	COMPENSATION TO LAND OWNERS ACROSS RIVER NWORIE	10,000,000
	COLLEGE GATE/INTERNAL ROADS	10,000,000
	CONSTR. OF ADDITIONAL LECTURE THEATRE	50,000,000
	PURCHASE OF POOL VEHICLES	20,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PURCHASE OF 500KVA GEN SET	18,846,234
	REHAB. OF BOREHOLES & CONSTR. OF WATER STORAGE TANK	10,000,000
	MEDICAL FACILITIES	6,000,000
	PURCHASE OF BOOKS	3,000,000
	INSTITUTIONALISATION OF TEACHERS DAY	3,000,000
	CAPACITY BUILDING FOR STAFF	5,000,000
	<b>COLLEGES OF EDUCATION</b>	
	<b>TOTAL PERSONNEL</b>	<b>13,638,442,831</b>
	<b>TOTAL OVERHEAD</b>	<b>1,219,807,658</b>
	<b>TOTAL RECURRENT</b>	<b>14,858,250,489</b>
	<b>TOTAL CAPITAL</b>	<b>2,492,400,000</b>
	<b>TOTAL EXPENDITURE</b>	<b>17,350,650,489</b>
<b>0320750</b>	<b>NATIONAL UNIVERSITIES COMMISSION SECRETARIAT</b>	<b>1,642,196,247</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,642,196,247</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>524,045,577</b>
<b>032075007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>370,799,015</b>
032075007000011	CONSOLIDATED SALARY	370,799,015
<b>032075007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>106,896,685</b>
032075007000021	NON-REGULAR ALLOWANCES	0
032075007000022	RENT SUBSIDY	106,896,685
<b>032075007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>46,349,877</b>
032075007000031	NHIS	18,539,951
032075007000032	PENSION	27,809,926
<b>032075007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>744,848,587</b>
	OVERHEAD	144,848,587
	ACCREDITATION OF UNIVERSITY PROGRAMMES	600,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>373,302,083</b>
<b>032075010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>217,000,000</b>
032075010010000	VIRTUAL LIBRARY BANDWIDTH UPGRADE	50,000,000
	COMPLETION/FINAL ACCOUNTS FOR VIRTUAL LIBRARY	
032075010020000	FURNITURE	15,000,000
032075010030000	PROCUREMENT OF I.C.T. EQUIPMENT FOR E-LEARNING	42,000,000
	REHABILITATION OF NUC SECRETARIAT PHASE-3 (RE-ROOFING ETC)	50,000,000
032075010040000	NATIONWIDE MONITORING & INSPECTION OF CAPITAL PROJECTS AND CONSULTANCY	50,000,000
032075010050000	PURCHASE OF FURNITURE AND EQUIPMENT	10,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>156,302,083</b>
	ADDITION OF 2-FLOORS TO EXISTING LOWER WING	156,302,083
<b>0320751</b>	<b>UNIVERSITY OF IBADAN</b>	<b>6,372,006,740</b>
	<b>TOTAL ALLOCATION:</b>	<b>6,372,006,740</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>5,847,939,875</b>
<b>032075107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>4,309,355,771</b>
032075107000011	CONSOLIDATED SALARY	4,309,355,771
<b>032075107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>999,914,633</b>
032075107000021	NON-REGULAR ALLOWANCES	59,467,959
032075107000022	RENT SUBSIDY	940,446,674
<b>032075107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>538,669,471</b>
032075107000031	NHIS	215,467,789
032075107000032	PENSION	323,201,683
<b>032075107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>176,970,074</b>
	OVERHEAD	124,175,553
	DIRECT TEACHING/LABORATORY COST	52,794,522
	<b>TOTAL CAPITAL PROJECT</b>	<b>347,096,790</b>
<b>032075110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>332,096,790</b>
032075110010000	TEACHING AND RESEARCH EQUIPMENT	106,130,827
	EXTENSION OF ACADEMIC BUILDINGS (ENGINEERING, SCIENCE, MEDICINE ETC)	80,290,240
032075110030000	COMPLETION OF WING C IDIA HALL (PHASE III)	65,000,000
032075110040000	GENERAL REHABILITATION	80,675,723
	<b>NEW PROJECTS (OTHERS)</b>	<b>15,000,000</b>
	COMPLETION OF EXTENSION TO QUEEN ELIZABETH HALL OF RESIDENCE	15,000,000
<b>0320752</b>	<b>UNIVERSITY OF LAGOS</b>	<b>5,951,377,870</b>
	<b>TOTAL ALLOCATION:</b>	<b>5,951,377,870</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>5,447,000,064</b>
<b>032075207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>4,080,219,861</b>
032075207000011	CONSOLIDATED SALARY	4,080,219,861
<b>032075207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>856,752,720</b>
032075207000021	NON-REGULAR ALLOWANCES	0
032075207000022	RENT SUBSIDY	856,752,720

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032075207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>510,027,483</b>
032075207000031	NHIS	204,010,993
032075207000032	PENSION	306,016,490
<b>032075207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>157,281,016</b>
	OVERHEAD	104,486,494
	DIRECT TEACHING/LABORATORY COST	52,794,522
	<b>TOTAL CAPITAL PROJECT</b>	<b>347,096,790</b>
<b>032075210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>171,607,557</b>
032075210010000	TEACHING AND RESEARCH EQUIPMENT	106,130,827
032075210020000	REHABILITATION WORKS AT THE COLLEGE OF MEDICINE	25,000,000
032075210030000	RE-ROOFING OF THE FACULTY OF ENGINEERING	10,000,000
032075210040000	REHABILITATION OF POWER SUPPLY SYSTEM	20,000,000
	REHABILITATION OF WATER SUPPLY SYSTEM AT EDUCATION AREA	10,476,730
	<b>NEW PROJECTS (OTHERS)</b>	<b>175,489,233</b>
	LAND RECLAMATION (NEW)	18,813,510
	FACULTY OF SOCIAL SCIENCES- PHASE 2 (NEW)	32,675,723
	REHABILITATION OF THE FACULTY OF SOCIAL SCIENCES BUILDING	20,000,000
	REHABILITATION OF THE FACULTY OF BUSINESS ADMINISTRATION BUILDINGS	25,000,000
	REHABILITATION OF THE FACULTY OF SCIENCE BUILDING	15,000,000
	REHABILITATION OF TAFAWA BALEWA ROAD AND DRAINS	14,000,000
	FACULTY OF BUSINESS ADMINISTRATION NEW BUILDING (NEW)	50,000,000
<b>0320753</b>	<b>UNIVERSITY OF NIGERIA, NNSUKA</b>	<b>7,847,209,313</b>
	<b>TOTAL ALLOCATION:</b>	<b>7,847,209,313</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>7,009,795,190</b>
<b>032075307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>5,225,327,345</b>
032075307000011	CONSOLIDATED SALARY	5,225,327,345
<b>032075307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>1,166,355,757</b>
032075307000021	NON-REGULAR ALLOWANCES	16,342,356
032075307000022	RENT SUBSIDY	1,150,013,401
<b>032075307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>618,112,089</b>
032075307000031	NHIS	226,212,538
032075307000032	PENSION	391,899,551
<b>032075307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>204,522,279</b>
	OVERHEAD	120,522,279
	DIRECT TEACHING/LABORATORY COST	84,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>632,891,843</b>
<b>032075310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>106,130,827</b>
032075310010000	TEACHING AND RESEARCH EQUIPMENT	106,130,827
	<b>NEW PROJECTS (OTHERS)</b>	<b>526,761,016</b>
	COMPLETION OF ON GOING NEW AUDITORIUM	200,000,000
	FACULTY OF MEDICINE/DENTISTRY PHASE II (EXTENSION)	58,290,240
	NUGA GAMES 2008 GRANTS	268,470,776
<b>0320754</b>	<b>AHMADU BELLO UNIVERSITY, ZARIA</b>	<b>8,038,115,878</b>
	<b>TOTAL ALLOCATION:</b>	<b>8,038,115,878</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>7,486,861,185</b>
<b>032075407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>5,556,357,916</b>
032075407000011	CONSOLIDATED SALARY	5,556,357,916
<b>032075407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>1,235,958,530</b>
032075407000021	NON-REGULAR ALLOWANCES	0
032075407000022	RENT SUBSIDY	1,235,958,530
<b>032075407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>694,544,740</b>
032075407000031	NHIS	277,817,896
032075407000032	PENSION	416,726,844
<b>032075407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>204,157,903</b>
	OVERHEAD	104,488,032
	DIRECT TEACHING/LABORATORY COST	99,669,871
	<b>TOTAL CAPITAL PROJECT</b>	<b>347,096,790</b>
<b>032075410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>202,806,550</b>
032075410010000	TEACHING RESEARCH EQUIPMENT	88,806,550
032075410020000	REHABILITATION OF BUILDINGS	40,000,000
032075410030000	REHABILITATION OF ROADS, DRAINAGES AND ELECTRICITY	47,000,000
032075410040000	COMPLETION OF STADIUM	27,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>144,290,240</b>
	FINAL ACCOUNTS FOR THE NEW AGRIC. ENGINEERING EXTENSION	6,000,000
	CONSTRUCTION OF LECTURE THEATRE FAC. OF LAW	29,000,000
	CONSTRUCTION OF MEDICAL LIBRARY AT NEW ABUTH SHIKA, ZARIA.	29,000,000
	EXPANSION OF UNIVERSITY HEALTH SERVICE BUILDINGS MAIN CAMPUS	30,000,000
	SUPPLY OF NEW WATER TANKERS	25,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	SUPPLY OF 800KVA PERKING GENERATOR	25,290,240
<b>0320775</b>	<b>OBAFEMI AWOLOWO UNIVERSITY</b>	<b>5,689,079,994</b>
	<b>TOTAL ALLOCATION:</b>	<b>5,689,079,994</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>5,227,160,117</b>
<b>032077507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>3,932,636,185</b>
032077507000011	CONSOLIDATED SALARY	3,932,636,185
<b>032077507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>861,933,952</b>
032077507000021	NON-REGULAR ALLOWANCES	43,586,727
032077507000022	RENT SUBSIDY	818,347,225
<b>032077507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>432,589,980</b>
032077507000031	NHIS	137,642,266
032077507000032	PENSION	294,947,714
<b>032077507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>146,529,667</b>
	OVERHEAD	93,735,145
	DIRECT TEACHING/LABORATORY COST	52,794,522
	<b>TOTAL CAPITAL PROJECT</b>	<b>315,390,210</b>
<b>032077510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>255,390,210</b>
032077510010000	TEACHING RESEARCH EQUIPMENTS	106,130,827
032077510020000	EXTENSION AND EXTERNAL WORKS PHASE II	149,259,383
	<b>NEW PROJECTS (OTHERS)</b>	<b>60,000,000</b>
	REHABILITATION ACADEMIC BUILDING	30,000,000
	REHABILITATION OF ACCESS ROAD	30,000,000
<b>0320756</b>	<b>UNIVERSITY OF BENIN</b>	<b>4,818,886,011</b>
	<b>TOTAL ALLOCATION:</b>	<b>4,818,886,011</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>4,337,353,696</b>
<b>032075607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>3,191,332,047</b>
032075607000011	CONSOLIDATED SALARY	3,191,332,047
<b>032075607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>747,105,143</b>
032075607000021	NON-REGULAR ALLOWANCES	38,404,657
032075607000022	RENT SUBSIDY	708,700,486
<b>032075607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>398,916,506</b>
032075607000031	NHIS	159,566,602
032075607000032	PENSION	239,349,904
<b>032075607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>134,435,525</b>
	OVERHEAD	81,641,003
	DIRECT TEACHING/LABORATORY COST	52,794,522
	<b>TOTAL CAPITAL PROJECT</b>	<b>347,096,790</b>
<b>032075610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>299,096,790</b>
032075610010000	CONSTRUCTION OF FACULTY OF PHARMACY	75,000,000
032075610020000	CONSTRUCTION OF FACULTY OF AGRICULTURE	75,000,000
032075610030000	BALANCE PAYMENT FOR 2004 CAPITAL PROJECTS CONSULTANTS	20,000,000
	COMPLETION OF COLLEGE OF MEDICAL SCIENCES BLOCK 24	40,290,240
	TRAINING AND RESEARCH	88,806,550
	<b>NEW PROJECTS (OTHERS)</b>	<b>48,000,000</b>
032075610050000	COMPLETION OF IKPOBA BRIDGE	48,000,000
<b>0320757</b>	<b>UNIVERSITY OF JOS</b>	<b>3,251,594,820</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,251,594,820</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,786,714,762</b>
<b>032075707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,171,490,490</b>
032075707000011	CONSOLIDATED SALARY	2,171,490,490
<b>032075707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>343,787,961</b>
032075707000021	NON-REGULAR ALLOWANCES	5,650,319
032075707000022	RENT SUBSIDY	338,137,642
<b>032075707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>271,436,311</b>
032075707000031	NHIS	108,574,525
032075707000032	PENSION	162,861,787
<b>032075707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>130,831,141</b>
	OVERHEAD	57,331,141
	DIRECT TEACHING/LABORATORY COST	73,500,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032075710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>79,265,852</b>
032075710010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
	<b>NEW PROJECTS (OTHERS)</b>	<b>254,783,065</b>
	COMPLETION OF ADMINISTRATIVE BUILDING	100,734,148
	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 51	50,000,000
	COMPLETION OF LECTURE THEATRES BLOCKS C2 & D	48,347,579
	PART COMPLETION OF PERIMETER FENCING OF SENIOR STAFF QUARTERS	10,000,000
	REHABILITATION OF INFRASTRUCTURE	40,701,338
	LANDSCAPING OF CAMPUS GREEN	5,000,000
<b>0320758</b>	<b>UNIVERSITY OF CALABAR</b>	<b>4,388,042,711</b>
	<b>TOTAL ALLOCATION:</b>	<b>4,388,042,711</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>3,900,419,809</b>
<b>032075807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,874,506,114</b>
032075807000011	CONSOLIDATED SALARY	2,874,506,114
<b>032075807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>686,740,256</b>
032075807000021	NON-REGULAR ALLOWANCES	63,250,836
032075807000022	RENT SUBSIDY	623,489,420
<b>032075807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>339,173,439</b>
032075807000031	NHIS	123,585,480
032075807000032	PENSION	215,587,959
<b>032075807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>153,573,985</b>
	OVERHEAD	84,484,657
	DIRECT TEACHING/LABORATORY COST	69,089,328
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032075810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>334,048,917</b>
032075810040000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
032075810050000	REHABILITATION AND BUILDINGS & INFRASTRUCTURE	31,435,486
032075810060000	SENATE AND ADMINISTRATION BUILDING	133,347,579
032075810070000	COLLEGE OF MEDICINE LABORATORY	90,000,000
<b>0320759</b>	<b>UNIVERSITY OF ILORIN</b>	<b>3,726,352,398</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,726,352,398</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032075907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>3,250,702,917</b>
<b>032075907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,594,524,327</b>
032075907000011	CONSOLIDATED SALARY	2,594,524,327
<b>032075907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>370,780,914</b>
032075907000021	NON-REGULAR ALLOWANCES	
032075907000022	RENT SUBSIDY	370,780,914
<b>032075907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>285,397,676</b>
032075907000031	NHIS	90,808,351
032075907000032	PENSION	194,589,325
<b>032075907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>141,600,564</b>
	OVERHEAD	62,850,564
	DIRECT TEACHING/LABORATORY COST	78,750,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032075910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>79,265,852</b>
032075910010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
	<b>NEW PROJECTS (OTHERS)</b>	<b>254,783,065</b>
	COLLEGE OF HEALTH SCIENCES, 2 NO. BLOCK OF OFFICES AND LECTURE HALLS.	103,347,579
	A BLOCK OF OFFICES FOR DEPARTMENT OF HOME ECONOMICS & FOOD SCIENCE.	45,000,000
	A BLOCK OF OFFICES FOR FACULTY OF BUS. & SOC. SCIENCES.	40,000,000
	REHABILITATION PROJECTS	30,000,000
	REHABILITATION OF INTERNAL ROADS.	36,435,486
<b>0320760</b>	<b>UNIVERSITY OF ABUJA</b>	<b>2,442,463,408</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,442,463,408</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,409,611,853</b>
<b>032076007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,057,977,260</b>
032076007000011	CONSOLIDATED SALARY	1,057,977,260
<b>032076007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>228,310,230</b>
032076007000021	NON-REGULAR ALLOWANCES	2,581,432
032076007000022	RENT SUBSIDY	225,728,799
<b>032076007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>123,324,363</b>
032076007000031	NHIS	43,976,069
032076007000032	PENSION	79,348,295
<b>032076007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>86,479,572</b>
	OVERHEAD	37,473,452
	DIRECT TEACHING/LABORATORY COST	49,006,120
	<b>TOTAL CAPITAL PROJECT</b>	<b>946,371,983</b>
<b>032076010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>456,371,983</b>
032076010000000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
032076010010000	CENTRAL LIBRARY	120,000,000
032076010020000	CENTRAL ADMINISTRATION	129,232,002
032076010030000	ACADEMIC CORE ROAD	102,874,129
032076010040000	GENERAL REHABILITATION	25,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>490,000,000</b>
	FACULTY OF SCIENCE	75,000,000
	POWER SUPPLY	125,000,000
	LANDSCAPING AND WALKWAYS	40,000,000
	PRINCIPAL OFFICERS HOUSES	100,000,000
	FACULTY BUILDING	100,000,000
	ENTREPRENEURIAL STUDY CENTRE	50,000,000
<b>0320761</b>	<b>UNIVERSITY OF AGRICULTURE, ABEOKUTA</b>	<b>2,489,810,672</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,489,810,672</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032076107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,154,502,502</b>
<b>032076107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,605,326,124</b>
032076107000011	CONSOLIDATED SALARY	1,605,326,124
<b>032076107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>348,510,612</b>
032076107000021	NON-REGULAR ALLOWANCES	3,513,812
032076107000022	RENT SUBSIDY	344,996,800
<b>032076107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>200,665,766</b>
032076107000031	NHIS	80,266,306
032076107000032	PENSION	120,399,459
<b>032076107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,599,158</b>
	OVERHEAD	52,227,034
	DIRECT TEACHING/LABORATORY COST	25,372,124
	<b>TOTAL CAPITAL PROJECT</b>	<b>257,709,012</b>
<b>032076110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>78,483,186</b>
032076110010000	TEACHING AND RESEARCH EQUIPMENT	78,483,186
	<b>NEW PROJECTS (OTHERS)</b>	<b>179,225,826</b>
	CONSTRUCTION OF STUDENTS' HOSTEL	47,000,000
	CONSTRUCTION OF SPORT COMPLEX (PHASE I)	40,000,000
	ESTABLISHMENT OF CASH CROP PLANTATION AND PLANTATION VILLAGE	33,000,000
	CONSTRUCTION OF FARM CENTRE	13,796,822
	CONSTRUCTION OF LECTURE THEATRE (2) (1000 SEATERS)	37,138,764
	FARM VEHICLES (3 D/C PICKUP 2003 MODEL)	8,290,240
<b>0320762</b>	<b>UNIVERSITY OF AGRICULTURE, MAKURDI</b>	<b>2,288,713,059</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,288,713,059</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,966,245,623</b>
<b>032076207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,458,490,140</b>
032076207000011	CONSOLIDATED SALARY	1,458,490,140
<b>032076207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>325,444,216</b>
032076207000021	NON-REGULAR ALLOWANCES	4,628,647
032076207000022	RENT SUBSIDY	320,815,569
<b>032076207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>182,311,268</b>
032076207000031	NHIS	72,924,507
032076207000032	PENSION	109,386,761
<b>032076207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>64,758,423</b>
	OVERHEAD	39,386,299
	DIRECT TEACHING/LABORATORY COST	25,372,124
	<b>TOTAL CAPITAL PROJECT</b>	<b>257,709,012</b>
<b>032076210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>257,709,012</b>
032076210010000	TEACHING AND RESEARCH EQUIPMENT	78,483,186
032076210020000	COOPERATIVE EXTENSION CENTRE	45,000,000
032076210030000	FOOD TECHNOLOGY BUILDING/STUDENTS HOSTEL	87,138,764
032076210040000	GENERAL REHABILITATION	47,087,062
<b>0320763</b>	<b>MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE</b>	<b>1,983,469,040</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,983,469,040</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,661,001,605</b>
<b>032076307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,194,495,051</b>
032076307000011	CONSOLIDATED SALARY	1,194,495,051
<b>032076307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>317,194,673</b>
032076307000021	NON-REGULAR ALLOWANCES	60,344,240
032076307000022	RENT SUBSIDY	256,850,433
<b>032076307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>149,311,881</b>
032076307000031	NHIS	59,724,753
032076307000032	PENSION	89,587,129
<b>032076307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>64,758,423</b>
	OVERHEAD	39,386,299
	DIRECT TEACHING/LABORATORY COST	25,372,124
	<b>TOTAL CAPITAL PROJECT</b>	<b>257,709,012</b>
<b>032076310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>78,483,186</b>
032076310010000	TEACHING AND RESEARCH EQUIPMENT	78,483,186
	<b>NEW PROJECTS (OTHERS)</b>	<b>179,225,826</b>
	ASPHALTICE TARRING OF ROAD (AT ACADEMIC CORE)	67,138,764
	COMPLETION OF SENATOR ANYIM PIUS ANYIM AUDITORIUM	60,000,000
	ACCESS ROAD BOUNDARY DELINEATION.	5,000,000
	SUPPLY OF OFFICE EQUIPMENT	5,000,000
	FARM INFRASTRUCTURE	5,000,000
	REHABILITATION OF ADMIN BLOCK	19,000,000
	LAND COMPENSATION PHASE II	18,087,062
<b>0320764</b>	<b>UNIVERSITY OF PORT HARCOURT</b>	<b>4,717,378,618</b>
	<b>TOTAL ALLOCATION:</b>	<b>4,717,378,618</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>4,255,170,249</b>
<b>032076407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>3,166,986,365</b>
032076407000011	CONSOLIDATED SALARY	3,166,986,365



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032076407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>692,310,589</b>
032076407000021	NON-REGULAR ALLOWANCES	0
032076407000022	RENT SUBSIDY	692,310,589
<b>032076407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>395,873,296</b>
032076407000031	NHIS	158,349,318
032076407000032	PENSION	237,523,977
<b>032076407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>128,159,452</b>
	OVERHEAD	58,020,645
	DIRECT TEACHING/LABORATORY COST	70,138,807
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032076410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>234,048,917</b>
032076410010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
032076410020000	GENERAL REHABILITATION OF FACILITIES	51,435,486
032076410030000	COMPLETION OF SENATE BUILDING	103,347,579
	<b>NEW PROJECTS (OTHERS)</b>	<b>100,000,000</b>
	CONSTRUCTION OF PHARMACY LABORATORY	100,000,000
<b>0320765</b>	<b>ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI</b>	<b>1,900,569,176</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,900,569,176</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,521,329,869</b>
<b>032076507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,129,296,938</b>
032076507000011	CONSOLIDATED SALARY	1,129,296,938
<b>032076507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>250,870,814</b>
032076507000021	NON-REGULAR ALLOWANCES	468,391
032076507000022	RENT SUBSIDY	250,402,423
<b>032076507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>141,162,117</b>
032076507000031	NHIS	56,464,847
032076507000032	PENSION	84,697,270
<b>032076507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,193,193</b>
	OVERHEAD	24,496,038
	DIRECT TEACHING/LABORATORY COST	37,697,155
	<b>TOTAL CAPITAL PROJECT</b>	<b>317,046,114</b>
<b>032076510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>117,046,114</b>
032076510010000	CAPITAL REHABILITATION	50,046,877
032076510020000	TEACHING AND RESEARCH EQUIPMENT	66,999,237
	<b>NEW PROJECTS (OTHERS)</b>	<b>200,000,000</b>
	PROVISION OF FURNITURE AND EQUIPMENT TO SENATE BUILDING	80,000,000
	SCHOOL TECHNOLOGY EDUCATION BUILDING - PHASE I	120,000,000
<b>0320766</b>	<b>UNIVERSITY OF TECHNOLOGY, OWERRI</b>	<b>3,257,435,349</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,257,435,349</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,794,926,054</b>
<b>032076607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,059,828,094</b>
032076607000011	CONSOLIDATED SALARY	2,059,828,094
<b>032076607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>477,619,449</b>
032076607000021	NON-REGULAR ALLOWANCES	25,962,388
032076607000022	RENT SUBSIDY	451,657,061
<b>032076607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>257,478,512</b>
032076607000031	NHIS	102,991,405
032076607000032	PENSION	154,487,107
<b>032076607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>145,463,180</b>
	OVERHEAD	18,413,180
	DIRECT TEACHING/LABORATORY COST	127,050,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>317,046,114</b>
<b>032076610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>221,999,237</b>
032076610010000	TEACHING AND RESEARCH EQUIPMENT	82,787,844
032076610020000	CONSTRUCTION OF POST GRADUATE BUILDING	89,211,393
032076610030000	CONSTRUCTION OF GENERAL STUDIES BUILDING PHASE I	50,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>95,046,877</b>
	SCHOOL OF HEALTH TECHNOLOGY BUILDING	40,000,000
	SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING PHASE I	25,000,000
	RE-ROOFING OF SENATE BUILDING PHASE I	30,046,877
<b>0320767</b>	<b>FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE</b>	<b>2,427,405,352</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,427,405,352</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,001,167,637</b>
<b>032076707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,519,639,354</b>
032076707000011	CONSOLIDATED SALARY	1,519,639,354
<b>032076707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>303,979,997</b>
032076707000021	NON-REGULAR ALLOWANCES	14,885,525
032076707000022	RENT SUBSIDY	289,094,473
<b>032076707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>177,548,285</b>
032076707000031	NHIS	63,575,334
032076707000032	PENSION	113,972,952
<b>032076707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>109,191,601</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	OVERHEAD	31,386,601
	DIRECT TEACHING/LABORATORY COST	77,805,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>317,046,114</b>
<b>032076710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>116,999,237</b>
032076710000000	TEACHING AND RESEARCH EQUIPMENT	66,999,237
032076710010000	FURNISHING OF CENTRAL ADMINISTRATIVE BUILDING	25,000,000
032076710020000	REHABILITATION OF STUDENTS HOSTELS	25,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>200,046,877</b>
	CONSTRUCTION OF POST GRADUATE RESEARCH LABORATORY	45,000,000
	CONSTRUCTION OF 500 CAPACITY LECTURE THEATRE	45,000,000
	COMPLETION OF CENTRAL EQUIPMENT LABORATORY BUILDING	15,046,877
	UPGRADING OF EXISTING SPORTING FACILITIES	10,000,000
	EXTERNAL ELECTRIFICATION AND FURNISHING OF KACHALLAH QUARTERS	30,000,000
	CAMPUS BEAUTIFICATION AND CAR PARKS	25,000,000
	SOLAR POWERED STREET LIGHTING	20,000,000
	DEDICATED POWER SUPPLY/OVERHAULING OF SUB-STATIONS	10,000,000
<b>0320768</b>	<b>FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA</b>	<b>2,645,293,967</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,645,293,967</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,257,334,673</b>
<b>032076807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,683,072,294</b>
032076807000011	CONSOLIDATED SALARY	1,683,072,294
<b>032076807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>363,878,342</b>
032076807000021	NON-REGULAR ALLOWANCES	0
032076807000022	RENT SUBSIDY	363,878,342
<b>032076807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>210,384,037</b>
032076807000031	NHIS	84,153,615
032076807000032	PENSION	126,230,422
<b>032076807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>70,913,180</b>
	OVERHEAD	18,413,180
	DIRECT TEACHING/LABORATORY COST	52,500,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>317,046,114</b>
<b>032076810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>297,821,237</b>
032076810010000	TEACHING AND RESEARCH EQUIPMENT	82,787,844
032076810020000	REHABILITATION	20,000,000
032076810030000	COMPLETION OF SEET LABORATORY	60,000,000
032076810040000	COMPLETION OF SAAT	60,462,000
032076810050000	COMPLETION OF SENATE	74,571,393
	<b>NEW PROJECTS (OTHERS)</b>	<b>19,224,877</b>
	COMPLETION OF SET PHASE II	19,224,877
<b>0320769</b>	<b>FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA</b>	<b>1,699,362,798</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,699,362,798</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032076907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,331,390,757</b>
<b>032076907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>996,474,534</b>
032076907000011	CONSOLIDATED SALARY	996,474,534
<b>032076907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>210,356,906</b>
032076907000021	NON-REGULAR ALLOWANCES	
032076907000022	RENT SUBSIDY	210,356,906
<b>032076907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>124,559,317</b>
032076907000031	NHIS	49,823,727
032076907000032	PENSION	74,735,590
<b>032076907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>50,925,927</b>
	OVERHEAD	19,232,129
	DIRECT TEACHING/LABORATORY COST	31,693,799
032076904001205	SCHOLARSHIP AWARD / GRANTS	0
	<b>TOTAL CAPITAL PROJECT</b>	<b>317,046,114</b>
<b>032076910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>190,146,114</b>
032076910010000	TEACHING AND RESEARCH EQUIPMENT	66,999,237
	COMPLETION & FURNISHING OF DEPART. OF CIVIL ENGINEERING BUILDING	37,200,000
032076910030000	REHAB. OF EXISTING ROADS	35,546,877
032076910040000	CONSTRUCTION OF T.E. BULD PHASE II	50,400,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>126,900,000</b>
	COMPLETION OF SENATE BULD. PHASE III	14,400,000
	EXTENSION OF POWER SUPPLY	25,000,000
	EXTENSION OF WATER SUPPLY	22,500,000
	REHAB. OF HIGH RISE HOUSES AT MBAMBA	30,000,000
	REVIEW OF MASTER PLAN	20,000,000
	CONSTRUCTION OF VETERINARY CLINIC	15,000,000
<b>0320770</b>	<b>UNIVERSITY OF UYO</b>	<b>4,031,171,432</b>
	<b>TOTAL ALLOCATION:</b>	<b>4,031,171,432</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>3,609,638,301</b>
<b>032077007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,695,082,561</b>
032077007000011	CONSOLIDATED SALARY	2,695,082,561
<b>032077007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>577,670,420</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032077007000021	NON-REGULAR ALLOWANCES	32,212,743
032077007000022	RENT SUBSIDY	545,457,677
<b>032077007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>336,885,320</b>
032077007000031	NHIS	134,754,128
032077007000032	PENSION	202,131,192
<b>032077007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>87,484,215</b>
	OVERHEAD	62,112,090
	DIRECT TEACHING/LABORATORY COST	25,372,124
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032077010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>100,701,338</b>
032077010010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
032077010020000	COMPLETION OF FACULTY SCIENCE PHASE I	21,435,486
	<b>NEW PROJECTS (OTHERS)</b>	<b>233,347,579</b>
	FACULTY OF AGRICULTURE	83,347,579
	CENTRAL ADMINISTRATION - MAIN CAMPUS	100,000,000
	UNIVERSITY HEALTH CENTRE	50,000,000
<b>0320771</b>	<b>UNIVERSITY OF MAIDUGURI</b>	<b>4,319,796,785</b>
	<b>TOTAL ALLOCATION:</b>	<b>4,319,796,785</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>3,879,934,667</b>
<b>032077107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,864,202,799</b>
032077107000011	CONSOLIDATED SALARY	2,864,202,799
<b>032077107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>657,706,518</b>
032077107000021	NON-REGULAR ALLOWANCES	20,139,728
032077107000022	RENT SUBSIDY	637,566,790
<b>032077107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>358,025,350</b>
032077107000031	NHIS	143,210,140
032077107000032	PENSION	214,815,210
<b>032077107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>105,813,201</b>
	OVERHEAD	90,617,601
	DIRECT TEACHING/LABORATORY COST	15,195,600
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032077110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>174,265,852</b>
032077110010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
032077110030000	FACULTY OF AGRO-VET PHASE III	95,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>159,783,065</b>
	CONSTRUCTION OF FACULTY OF ARTS OFFICE/LECTURE ROOMS BLOCK	25,000,000
	REHABILITATION OF BUILDINGS	33,347,579
	REHABILITATION OF ROADS	20,000,000
	RELOCATION AND EXPANSION OF SEWAGE DISPOSAL POND	20,000,000
	PROCUREMENT OF 2NOS. 500KVA PERKINS GENERATING PLANT	45,000,000
	PROVISION OF SOLAR POWER SYSTEMS TO LIBRARY AND MULTIPURPOSE HALL	16,435,486
<b>0320775</b>	<b>NNAMDI AZIKIWE UNIVERSITY, AWKA</b>	<b>2,689,443,645</b>
	<b>TOTAL ALLOCATION:</b>	<b>2,689,443,645</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,269,651,430</b>
<b>032077507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,698,044,335</b>
032077507000011	CONSOLIDATED SALARY	1,698,044,335
<b>032077507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>359,351,553</b>
032077507000021	NON-REGULAR ALLOWANCES	
032077507000022	RENT SUBSIDY	359,351,553
<b>032077507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>212,255,542</b>
032077507000031	NHIS	84,902,217
032077507000032	PENSION	127,353,325
<b>032077507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>85,743,298</b>
	OVERHEAD	40,381,016
	DIRECT TEACHING/LABORATORY COST	45,362,283
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032077510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>334,048,917</b>
032077510010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
032077510020000	STUDENT HOSTEL PHASE IV	83,347,579
032077510030000	REHABILITATION	91,435,486
032077510040000	FACULTY BUILDING FOR ENGINEERING TECHNOLOGY WING B	80,000,000
<b>0320773</b>	<b>BAYERO UNIVERSITY, KANO</b>	<b>3,261,202,605</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,261,202,605</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>2,758,617,097</b>
<b>032077307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>2,042,358,885</b>
032077307000011	CONSOLIDATED SALARY	2,042,358,885
<b>032077307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>460,963,352</b>
032077307000021	NON-REGULAR ALLOWANCES	21,858,765

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032077307000022	RENT SUBSIDY	439,104,587
<b>032077307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>255,294,861</b>
032077307000031	NHIS	102,117,944
032077307000032	PENSION	153,176,916
<b>032077307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>168,536,591</b>
	OVERHEAD	42,536,591
	DIRECT TEACHING/LABORATORY COST	126,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032077310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>127,613,431</b>
032077310010000	CONSTRUCTION OF FACULTY OF AGRICULTURE PHASE II	25,000,000
032077310020000	NEW OFFICE BLOCK FOR PHYSICAL PLANNING UNIT	10,000,000
032077310030000	TEACHING AND RESEARCH EQUIPMENT	62,613,431
032077310040000	OFFICE BLOCK AT AKTH PHASE II	30,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>206,435,486</b>
	SUPPLY AND INSTALLATION OF CATERPILLAR GEN. SET 1000KVA	40,000,000
	SUPPLY AND INSTALLATION OF PROTECTION PANEL TO OLD CAMPUS POWER	30,000,000
	CONSTRUCTION OF 250 CAPACITY LECTURE THEATRE TO CIT	35,000,000
	ROAD TO LINK NEW LIBRARY TO THE RING ROAD AT NEW CAMPUS	5,000,000
	ROAD TO LINK FACULTY OF SCIENCE FROM RIMI GATE AT OLD CAMPUS	10,000,000
	ACADEMIC OFFICE/STUDENTS AFFAIRS COMPLEX	36,435,486
	REHABILITATION OF FACULTY OF SCIENCE/MEDICINE AT OLD CAMPUS	20,000,000
	TOTAL REHABILITATION OF STAFF HOUSES	30,000,000
<b>0320774</b>	<b>USMAN DAN FODIO UNIVERSITY, SOKOTO</b>	<b>3,658,590,521</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,658,590,521</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>3,254,433,503</b>
<b>032077407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,990,899,849</b>
032077407000011	CONSOLIDATED SALARY	1,990,899,849
<b>032077407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>1,014,671,172</b>
032077407000021	NON-REGULAR ALLOWANCES	654,299,575
032077407000022	RENT SUBSIDY	360,371,598
<b>032077407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>248,862,481</b>
032077407000031	NHIS	99,544,992
032077407000032	PENSION	149,317,489
<b>032077407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>70,108,101</b>
	OVERHEAD	30,042,355
	DIRECT TEACHING/LABORATORY COST	40,065,746
	<b>TOTAL CAPITAL PROJECT</b>	<b>334,048,917</b>
<b>032077410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>79,265,852</b>
032077410010000	TEACHING AND RESEARCH EQUIPMENT	79,265,852
	<b>NEW PROJECTS (OTHERS)</b>	<b>254,783,065</b>
	COMPLETION OF PHASE II OF DEPARTMENT OF CIVIL ENGINEERING	83,347,579
	CONSTRUCTION OF COLLEGE OF HEALTH SCIENCES COMPLEX (PHASE I)	100,000,000
	REHABILITATION PROJECTS	26,730,000
	CENTRAL LIBRARY FURNISHING (PHASE III)	10,000,000
	LAND COMPENSATION AND RESETTLEMENT	34,705,486
<b>0320775</b>	<b>NATIONAL MATHEMATICAL CENTRE, SHEDA</b>	<b>554,860,153</b>
	<b>TOTAL ALLOCATION:</b>	<b>554,860,153</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>156,863,461</b>
<b>032077507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>116,879,199</b>
032077507000011	CONSOLIDATED SALARY	116,879,199
<b>032077507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>25,374,362</b>
032077507000021	NON-REGULAR ALLOWANCES	0
032077507000022	RENT SUBSIDY	25,374,362
<b>032077507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>14,609,900</b>
032077507000031	NHIS	5,843,960
032077507000032	PENSION	8,765,940
<b>032077507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>64,903,058</b>
	OVERHEAD	7,153,058
	DIRECT TEACHING/LABORATORY COST	57,750,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>333,093,634</b>
<b>032077510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>51,177,962</b>
032077510010000	TEACHING AND RESEARCH EQUIPMENT	51,177,962
	<b>NEW PROJECTS (OTHERS)</b>	<b>99,000,000</b>
	REVIEW OF MASTER PLAN	5,000,000
	RENOVATION AND FURNISHING OF ADMINISTRATIVE BLOCK	25,000,000
	CONSTRUCTION OF RECREATION CENTRE	15,000,000
	PRINTING AND PUBLISHING OF TEXTBOOKS/WORKBOOKS FOR STUDENTS	10,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PRINTING AND PUBLISHING OF TEXTBOOKS/WORKBOOKS FOR TEACHERS	10,000,000
	SUPPLY OF TEACHING OF MATHEMATIC/SCIENCE EQUIPMENT	10,000,000
	PROCUREMENT OF STATE-OF-THE-ART EQUIPMENT	15,000,000
	PURCHASE OF 2NO. TOYOTA HILUX PROJECT VEHICLES	9,000,000
	<b>MDGS</b>	<b>182,915,672</b>
	NATIONAL MATHEMATICAL CENTRE PROJECTS	182,915,672
<b>0320776</b>	<b>FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS</b>	<b>373,430,121</b>
	<b>TOTAL ALLOCATION:</b>	<b>373,430,121</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>210,288,017</b>
<b>032077607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>155,192,300</b>
032077607000011	CONSOLIDATED SALARY	155,192,300
<b>032077607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>36,416,628</b>
032077607000021	NON-REGULAR ALLOWANCES	2,163,335
032077607000022	RENT SUBSIDY	34,253,292
<b>032077607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>18,679,090</b>
032077607000031	NHIS	7,039,667
032077607000032	PENSION	11,639,423
<b>032077607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>10,931,774</b>
	OVERHEAD	5,206,774
	DIRECT TEACHING/LABORATORY COST	5,725,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>152,210,330</b>
<b>032077610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>94,177,962</b>
032077610010000	TEACHING AND RESEARCH EQUIPMENT	51,177,962
032077610020000	EXTENSION TO CLASSROOM BLOCK PHASE I	43,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>58,032,368</b>
	IMPROVEMENT TO ROAD NETWORK & WLAK WAYS	30,000,000
	RECLAMATION OF MARSHY LAND AREA PHASE 11	5,000,000
	IMPROVEMENT TO WATER SUPPLY FACILITIES	5,000,000
	PROCUREMENT OF ONE COASTER 30-SEATER BUS FOR STUDENT EXCURSION	8,500,000
	REHABILITATION AND PAINTING OF BUILDINGS PHASE II	9,532,368
<b>0320777</b>	<b>ARABIC LANGUAGE VILLAGE BORNO</b>	<b>293,146,788</b>
	<b>TOTAL ALLOCATION:</b>	<b>293,146,788</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>136,396,716</b>
<b>032077707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>101,044,972</b>
032077707000011	CONSOLIDATED SALARY	101,044,972
<b>032077707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>22,721,122</b>
032077707000021	NON-REGULAR ALLOWANCES	0
032077707000022	RENT SUBSIDY	22,721,122
<b>032077707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>12,630,622</b>
032077707000031	NHIS	5,052,249
032077707000032	PENSION	7,578,373
<b>032077707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>4,539,742</b>
	OVERHEAD	1,925,644
	DIRECT TEACHING/LABORATORY COST	2,614,098
	<b>TOTAL CAPITAL PROJECT</b>	<b>152,210,330</b>
<b>032077710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>71,227,962</b>
032077710010000	TEACHING AND RESEARCH EQUIPMENT	51,177,962
032077710020000	CONSTRUCTION OF MAIDUGURI LIAISON OFFICE	20,050,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>80,982,368</b>
	FREE FLOW BOREHOLES (800M DEEP)	37,267,630
	CONSTRUCTION OF STAFF SCHOOL PHASE I	24,800,000
	SOLAR ENERGY FACILITIES TO EXISTING STRUCTURES	14,900,000
	PROCUREMENT OF PROJECTS' VEHICLE	4,014,738
<b>0320778</b>	<b>DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA</b>	<b>618,987,338</b>
	<b>TOTAL ALLOCATION:</b>	<b>618,987,338</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032077807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>414,839,148</b>
<b>032077807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>306,914,568</b>
032077807000011	CONSOLIDATED SALARY	306,914,568
<b>032077807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>69,560,259</b>
032077807000021	NON-REGULAR ALLOWANCES	0
032077807000022	RENT SUBSIDY	69,560,259
<b>032077807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>38,364,321</b>
032077807000031	NHIS	15,345,728
032077807000032	PENSION	23,018,593
<b>032077807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>51,937,859</b>
	OVERHEAD	7,805,654
	DIRECT TEACHING/LABORATORY COST	44,132,206
	<b>TOTAL CAPITAL PROJECT</b>	<b>152,210,330</b>
<b>032077810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>127,210,330</b>
032077810010000	TEACHING AND RESEARCH EQUIPMENT	51,177,962

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032077810020000	GENERAL REHABILITATION	27,417,630
032077810030000	NEW ACADEMIC BUILDINGS	48,614,738
	<b>NEW PROJECTS (OTHERS)</b>	<b>25,000,000</b>
	CONSTRUCTION & REHABILITATION OF DAM/WATER SYSTEM	25,000,000
<b>0320795</b>	<b>COLLEGE OF PETROLEUM AND GAS ENGINEERING, EFFURUN</b>	<b>1,226,299,136</b>
	<b>TOTAL ALLOCATION:</b>	<b>1,226,299,136</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032079507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>989,822,230</b>
<b>032079507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>737,410,891</b>
032079507000011	CONSOLIDATED SALARY	737,410,891
<b>032079507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>160,234,978</b>
032079507000021	NON-REGULAR ALLOWANCES	2,860,000
032079507000022	RENT SUBSIDY	157,374,978
<b>032079507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>92,176,361</b>
032079507000031	NHIS	36,870,545
032079507000032	PENSION	55,305,817
<b>032079507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>140,700,000</b>
	OVERHEAD	50,641,003
	DIRECT TEACHING/LABORATORY COST	42,794,522
	<b>TOTAL CAPITAL PROJECT</b>	<b>95,776,906</b>
<b>032079520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>95,776,906</b>
032079520010000	PROCUREMENT OF OFFICE EQUIPMENT	30,000,000
032079520020000	PROCUREMENT OF COMPUTERS AND ASSOCIATED SOFTWARE	65,776,906
<b>0320780</b>	<b>NATIONAL OPEN UNIVERSITY</b>	<b>3,040,715,443</b>
	<b>TOTAL ALLOCATION:</b>	<b>3,040,715,443</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032078007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>1,569,139,827</b>
<b>032078007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>1,164,646,074</b>
032078007000011	CONSOLIDATED SALARY	1,164,646,074
<b>032078007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>258,912,994</b>
032078007000021	NON-REGULAR ALLOWANCES	0
032078007000022	RENT SUBSIDY	258,912,994
<b>032078007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>145,580,759</b>
032078007000031	NHIS	58,232,304
032078007000032	PENSION	87,348,456
<b>032078007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>428,400,000</b>
	OVERHEAD	302,400,000
	DIRECT TEACHING/LABORATORY COST	126,000,000
	<b>TOTAL CAPITAL PROJECT</b>	<b>1,043,175,616</b>
<b>032078010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>0</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>1,043,175,616</b>
	CONSTRUCTION OF 5 STUDY CENTRES	87,000,000
	ACQUISITION OF LIBRARY/TEACHING/INSTRUCTIONAL MATERIALS	25,000,000
	SUPPLY OF 7NO 250KVA GENERATORS ANNUALLY	50,000,000
	RENOVATION OF BLOCK OF FLATS & 6NOS BEDROOM BQ'S	30,000,000
	ACQUISITION OF 4 TRACTORS WITH FULL IMPLEMENTS ACCESSORIES FOR KADUNA, LAFIA, OSOGBO & ABAKALIKI	36,000,000
	SETTING UP/EQUIPMENTS & INSTALLATION OF DVD/VCD/COMPAQ DISC DEVELOPMENT STATIONS & STUDIO EQUIPMENT IN 18 STUDY CENTRES	45,000,000
	SETTING UP OF REPRODA HQ	75,000,000
	VIRTUAL LIBRARY RESOURCE DEVELOPMENT	25,000,000
	COMPLETION OF LANGUAGE/SCIENCE LABORATORIES (HOME ECONOMICS/PHYSICS/CHEMISTRY/INTEGRATED SCIENCE/LANGUAGE LABORATORIES) AT HEADQUARTERS, LAGOS	50,000,000
	BUILDING & EQUIPPING MEDICAL CENTRE AT HEADQUARTERS	35,000,000
	ACQUISITION OF 8NO SINGLE CABIN PATROL HILUX PICK-UP & 4NO DOUBLE PETROL HILUX PICK-UP	56,000,000
	ACQUISITION OF 10 CARS FOR MONITORING & EVALUATION	50,000,000
	ACQUISITION OF PUBLIC ADDRESS SYSTEM FOR INSTRUCTION/ORIENTATION & MATRICULATION FOR 45 STUDY CENTRES	50,000,000
	ACQUISITION & INSTALLATION OF DOCUTECH PRINTING STATION	60,000,000
	DIGITALISED PHOTOGRAPHIC STUDIO FOR INSTRUCTIONAL MATERIAL DEVELOPMENT IN KADUNA & LAGOS	35,000,000
	PUBLIC ICT EDUCATION & COMPUTER AWARENESS LABORATORIES & NETWORKING	20,000,000
	REHABILITATION/FURNISHING OF RETRIDAL BLOCK	25,000,000
	DEVELOPMENT OF GROUP VISITORS RECEPTION AND TRAINING CENTRE	25,000,000
	REHABILITATION/FURNISHING OF COMMONWEALTH OF LEARNING GUEST HOUSE	10,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	PROVISION, INSTALLATION & IMPLEMENTATION OF IT SOLUTION IN 45 STUDY CENTRES	75,000,000
	E-LEARNING LABORATORIES UP-GRADE OF ELECTRONIC COURSE MATERIALS	32,000,000
	EXAMINATION HARDWARE & SOFTWARE ACQUISITION & INSTALLATION	72,175,616
	TRAINING OF FEMALE OFFICERS IN STRATEGIC MANAGEMENT	25,000,000
	3 SPECIAL STUDY CENTRES FOR WOMEN IN PURDAH & SPECIAL COMMUNITIES E.G COASTAL/RIVERINE AREAS, PRISON, MILITARY/PARA MILITARY FORMATION	20,000,000
	SETTING UP OF A CENTRE FOR THE CONTROL & PREVENTION OF HIV/AIDS PROGRAMMES	30,000,000
<b>COMMITTEE OF VICE CHANCELLORS</b>		
	<b>TOTAL CAPITAL PROJECT</b>	95,352,814
	<b>NEW PROJECTS (OTHERS)</b>	<b>95,352,814</b>
	BUILDING OF CVC SECRETARIAT	95,352,814
<b>UNIVERSITIES</b>		
	<b>TOTAL PERSONNEL</b>	<b>86,420,298,413</b>
	<b>TOTAL OVERHEAD</b>	<b>4,274,290,690</b>
	<b>TOTAL RECURRENT</b>	<b>90,694,589,103</b>
	<b>TOTAL CAPITAL</b>	<b>11,045,171,098</b>
	<b>TOTAL EXPENDITURE</b>	<b>101,739,760,201</b>
<b>0320800</b>	<b>FGC ODOGBOLU</b>	293,703,582
	<b>TOTAL ALLOCATION:</b>	<b>293,703,582</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>155,508,768</b>
<b>032080007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>138,230,016</b>
032080007000011	CONSOLIDATED SALARY	138,230,016
<b>032080007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080007000021	NON-REGULAR ALLOWANCES	0
032080007000022	RENT SUBSIDY	0
<b>032080007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>17,278,752</b>
032080007000031	NHIS	6,911,501
032080007000032	PENSION	10,367,251
<b>032080007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>87,694,814</b>
	OVERHEAD	31,779,695
	MEAL SUBSIDY	55,915,120
	<b>TOTAL CAPITAL PROJECT</b>	<b>50,500,000</b>
<b>032080010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>50,500,000</b>
032080010010000	BLOCK WALL PERIMETER WALL FENCING	10,000,000
032080010020000	COMPLETION OF 2 ABANDONED QUARTERS	3,000,000
032080010030000	CONSTRUCTION OF INTERNAL ROAD NETWORK AND DRAINAGE	10,000,000
	RENOVATION OF SIX STAFF QUARTER	1,500,000
	CONSTRUCTION OF 1 EXAMINATION HALL	21,000,000
	CONSTRUCTION OF 6 CLASSROOM BLOCKS	5,000,000
<b>032080020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>0</b>
<b>0320801</b>	<b>FGC IKURIN</b>	249,273,270
	<b>TOTAL ALLOCATION:</b>	<b>249,273,270</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>102,422,701</b>
<b>032080107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>91,042,401</b>
032080107000011	CONSOLIDATED SALARY	91,042,401
<b>032080107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080107000021	NON-REGULAR ALLOWANCES	0
032080107000022	RENT SUBSIDY	0
<b>032080107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,380,300</b>
032080107000031	NHIS	4,552,120
032080107000032	PENSION	6,828,180
<b>032080107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>69,850,569</b>
	OVERHEAD	21,578,709
	MEAL SUBSIDY	48,271,860
	<b>TOTAL CAPITAL PROJECT</b>	<b>77,000,000</b>
<b>032080110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>15,000,000</b>
032080110010000	PERIMETER FENCING.	15,000,000
<b>032080120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>62,000,000</b>
032080120010000	PROCUREMENT OF WATER TANKER.	3,000,000
032080120020000	CONSTRUCTION OF MULTIPURPOSE HALL.	27,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032080120030000	CONSTRUCTION OF 9 BLOCKS OF CLASSROOMS.	6,000,000
032080120040000	RENOVATION OF 12 BLOCKS OF STAFF QUARTERS.	12,000,000
032080120050000	CONSTRUCTION OF 1 BLOCK OF SCIENCE LAB. OF 4 WINGS	4,000,000
032080120060000	TRARRING OF 400M ROAD NETWORK	10,000,000
<b>0320802</b>	<b>FGC OGBOMOSHMO</b>	<b>277,769,496</b>
	<b>TOTAL ALLOCATION:</b>	<b>277,769,496</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>181,320,442</b>
<b>032080207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>161,173,726</b>
032080207000011	CONSOLIDATED SALARY	161,173,726
<b>032080207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080207000021	NON-REGULAR ALLOWANCES	0
032080207000022	RENT SUBSIDY	0
<b>032080207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>20,146,716</b>
032080207000031	NHIS	8,058,686
032080207000032	PENSION	12,088,029
<b>032080207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>56,949,054</b>
	OVERHEAD	25,496,695
	MEAL SUBSIDY	31,452,359
	<b>TOTAL CAPITAL PROJECT</b>	<b>39,500,000</b>
<b>032080210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>27,000,000</b>
032080210010000	SINKING OF BOREHOLES	3,000,000
	REHABILITATION OF HOSTELS	10,000,000
	REHABILITATION OF CLASSROOMS	2,500,000
	CONSTRUCTION OF TOILETS IN CLASSROOM, LABORATORY, STUDENT HOSTELS	4,000,000
	RENOVATION OF TOILETS IN CLASSROOM, LABS AND HOSTELS	1,000,000
	PURCHASE OF MEDICAL EQUIPMENT	1,000,000
	CONSTRUCTION OF GENERAL STORE	2,500,000
	INSTALLATION FO STREET LIGHTS	2,500,000
	PROVISION OF 10 NOS LAWN MOWERS	500,000
<b>032080220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>12,500,000</b>
032080220010000	CONSTRUCTION OF LIBRARY COMPLEX	2,500,000
	PURCHASE OF 18 SEATER BUS	10,000,000
<b>0320803</b>	<b>FGC JOS</b>	<b>301,800,744</b>
	<b>TOTAL ALLOCATION:</b>	<b>301,800,744</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>168,674,101</b>
<b>032080307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>149,932,534</b>
032080307000011	CONSOLIDATED SALARY	149,932,534
<b>032080307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080307000021	NON-REGULAR ALLOWANCES	0
032080307000022	RENT SUBSIDY	0
<b>032080307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>18,741,567</b>
032080307000031	NHIS	7,496,627
032080307000032	PENSION	11,244,940
<b>032080307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>88,363,644</b>
	OVERHEAD	28,662,664
	MEAL SUBSIDY	59,700,980
	<b>TOTAL CAPITAL PROJECT</b>	<b>44,763,000</b>
<b>032080310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>28,763,000</b>
032080310010000	2250M WALL FENCING	5,000,000
032080310020000	COMPLETION OF KITCHEN/DINING HALL	12,863,000
032080310040000	COMPLETION OF ASSEMBLY HALL	10,900,000
<b>032080320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>16,000,000</b>
032080320010000	STUDENTS COMMON RM. (G)	2,000,000
032080320020000	STUDENTS COMMON RM. (B)	2,000,000
032080320030000	COMPLETION OF 2NOS OF BLOCKS ACCOMMODATION & FLATS	10,000,000
	RENOVATION OF 2NOS STOREY BUILDING OF 10 CLASSROOMS	2,000,000
<b>0320804</b>	<b>FGC PORT HARCOURT</b>	<b>302,301,823</b>
	<b>TOTAL ALLOCATION:</b>	<b>302,301,823</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>176,076,377</b>
<b>032080407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>156,512,335</b>
032080407000011	CONSOLIDATED SALARY	156,512,335
<b>032080407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080407000021	NON-REGULAR ALLOWANCES	0
032080407000022	RENT SUBSIDY	0
<b>032080407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>19,564,042</b>
032080407000031	NHIS	7,825,617
032080407000032	PENSION	11,738,425
<b>032080407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>102,225,446</b>
	OVERHEAD	29,793,086
	MEAL SUBSIDY	72,432,360
	<b>TOTAL CAPITAL PROJECT</b>	<b>24,000,000</b>



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>03208041000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>17,000,000</b>
032080410010000	MULTI-PURPOSE ASSEMBLY HALL (ON GOING)	10,000,000
032080410020000	RENOVATION OF 1 NO. GIRLS AND BOYS DOMENTORY	3,000,000
	RENOVATION OF 7NOS. BLOCK OF CLASSROOM/2NO. ARUBI THEATRE	4,000,000
<b>03208042000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>7,000,000</b>
032080420010000	1 NO. UTILITY VEHICLES (COASTER BUS)	6,000,000
032080420020000	SUPPLY OF 2NOS 1/2 HP. A/C	160,000
032080420030000	SUPPLY OF SURFACE SAFE	840,000
<b>0320805</b>	<b>FGC SOKOTO</b>	<b>195,718,787</b>
	<b>TOTAL ALLOCATION:</b>	<b>195,718,787</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>89,397,987</b>
<b>032080507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>79,464,877</b>
032080507000011	CONSOLIDATED SALARY	79,464,877
<b>032080507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080507000021	NON-REGULAR ALLOWANCES	0
032080507000022	RENT SUBSIDY	0
<b>032080507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>9,933,110</b>
032080507000031	NHIS	3,973,244
032080507000032	PENSION	5,959,866
<b>032080507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>91,320,801</b>
	OVERHEAD	27,246,021
	MEAL SUBSIDY	64,074,780
	<b>TOTAL CAPITAL PROJECT</b>	<b>15,000,000</b>
<b>032080510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>15,000,000</b>
032080510010000	REHAB OF DORMOTORIES	5,000,000
032080510020000	REHABILITATION OF STAFF QUARTERS	10,000,000
<b>032080520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>0</b>
<b>0320806</b>	<b>FGC POTISKUM</b>	<b>177,615,598</b>
	<b>TOTAL ALLOCATION:</b>	<b>177,615,598</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>94,839,980</b>
<b>032080607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>84,302,204</b>
032080607000011	CONSOLIDATED SALARY	84,302,204
<b>032080607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080607000021	NON-REGULAR ALLOWANCES	0
032080607000022	RENT SUBSIDY	0
<b>032080607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,537,776</b>
032080607000031	NHIS	4,215,110
032080607000032	PENSION	6,322,665
<b>032080607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>61,275,619</b>
	OVERHEAD	21,577,114
	MEAL SUBSIDY	39,698,505
	<b>TOTAL CAPITAL PROJECT</b>	<b>21,500,000</b>
<b>032080610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>21,500,000</b>
032080610010000	CONSTRUCTION OF MULTIPURPOSE HALL	21,500,000
<b>0320807</b>	<b>FGC BANI-YADI</b>	<b>219,029,115</b>
	<b>TOTAL ALLOCATION:</b>	<b>219,029,115</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>62,197,872</b>
<b>032080707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>55,286,997</b>
032080707000011	CONSOLIDATED SALARY	55,286,997
<b>032080707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080707000021	NON-REGULAR ALLOWANCES	0
032080707000022	RENT SUBSIDY	0
<b>032080707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,910,875</b>
032080707000031	NHIS	2,764,350
032080707000032	PENSION	4,146,525
<b>032080707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,831,235</b>
	OVERHEAD	18,257,475
	MEAL SUBSIDY	44,573,760
	<b>TOTAL CAPITAL PROJECT</b>	<b>94,000,009</b>
<b>032080710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>15,000,000</b>
032080710010000	BUILDING 10 SENIOR & 10 JUNIOR STAFF QUARTERS	10,000,000
032080710020000	CONST. OF BEFIT ADMIN BLOCK	5,000,000
<b>032080720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>79,000,009</b>
032080720010000	CONST. OF COLLEGE CLINIC	60,000,009
032080720020000	CONST. OF SPORTS COMPLEX	15,000,000
032080720030000	UTILITY VEHICLE PEUGEOT SALOON CAR	4,000,000
<b>0320808</b>	<b>FGC ODIKOLKUNA</b>	<b>206,592,688</b>
	<b>TOTAL ALLOCATION:</b>	<b>206,592,688</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032080807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>52,327,603</b>
<b>032080807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>46,513,425</b>
032080807000011	CONSOLIDATED SALARY	46,513,425

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032080807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032080807000021	NON-REGULAR ALLOWANCES	0
032080807000022	RENT SUBSIDY	0
<b>032080807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,814,178</b>
032080807000031	NHIS	2,325,671
032080807000032	PENSION	3,488,507
<b>032080807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>35,990,084</b>
	OVERHEAD	13,980,771
	MEAL SUBSIDY	22,009,314
	<b>TOTAL CAPITAL PROJECT</b>	<b>118,275,000</b>
<b>032080810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>81,542,500</b>
032080810010000	4KM ROAD NETWORK AND DRAINAGE	11,550,000
	18 KM PERIMETER FENCING	10,500,000
	2 NOS. HOSTEL	31,250,000
	1 NO. BLOCK OF ASSEMBLY/EXAM HALL	28,242,500
<b>032080820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>36,732,500</b>
032080820010000	RENOVATION OF PRINCIPALS QUARTERS	5,000,000
032080820020000	1 NO. ADMINISTRATIVE BLOCK	20,000,000
032080820030000	500 DESKS & TABLES	2,750,000
032080820040000	200 DINNING TABLES & BENCHES	1,100,000
032080820050000	SCIENCE EQUIPMENT & FURNITURE	4,882,500
032080820060000	HOME ECONOMICS EQUIPMENT & FURNITURE	3,000,000
<b>0320820</b>	<b>FGC KEFFI</b>	<b>195,943,691</b>
	<b>TOTAL ALLOCATION:</b>	<b>195,943,691</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>93,763,999</b>
<b>032082007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>83,345,777</b>
032082007000011	CONSOLIDATED SALARY	83,345,777
<b>032082007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082007000021	NON-REGULAR ALLOWANCES	0
032082007000022	RENT SUBSIDY	0
<b>032082007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,418,222</b>
032082007000031	NHIS	4,167,289
032082007000032	PENSION	6,250,933
<b>032082007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>58,679,692</b>
	OVERHEAD	22,881,391
	MEAL SUBSIDY	35,798,301
	<b>TOTAL CAPITAL PROJECT</b>	<b>43,500,000</b>
<b>032082010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>16,500,000</b>
032082010010000	1 NO. LIBRARY COMPLEX	5,000,000
032082010020000	10 NO. 1 BEDROOM FLAT	5,000,000
	1000 CLASS LOCKERS & SEAT	2,500,000
	1 KM PERIMETER FENCING	4,000,000
<b>032082020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>27,000,000</b>
032082020010000	RENOVATION OF ANTAU HOSTEL	4,000,000
032082020020000	CLINIC EXTENSION	4,000,000
032082020030000	RENOVATION OF NASSARAWA HOSTEL	4,000,000
032082020040000	RENOVATION OF CONFLUENCE HOUSE	4,000,000
032082020050000	RENOVATION OF UNITY HOUSE	3,000,000
032082020060000	RENOVATION OF 2 GIRLS HOSTELS	8,000,000
<b>0320810</b>	<b>FGC OHAFIA</b>	<b>196,458,115</b>
	<b>TOTAL ALLOCATION:</b>	<b>196,458,115</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>68,320,285</b>
<b>032081007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>60,729,142</b>
032081007000011	CONSOLIDATED SALARY	60,729,142
<b>032081007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081007000021	NON-REGULAR ALLOWANCES	0
032081007000022	RENT SUBSIDY	0
<b>032081007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,591,143</b>
032081007000031	NHIS	3,036,457
032081007000032	PENSION	4,554,686
<b>032081007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>66,637,830</b>
	OVERHEAD	17,885,280
	MEAL SUBSIDY	48,752,550
	<b>TOTAL CAPITAL PROJECT</b>	<b>61,500,000</b>
<b>032081020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>61,500,000</b>
032081020010000	CONSTR. OF 1 NO. ASSEMBLY HALL TO ACCOMMODATE 1500 STUDENTS	35,000,000
032081020020000	PROCUREMENT OF 1 NO. 32 SEATER	7,500,000
032081020030000	CONSTR. OF INTERNAL ROAD, NETWORK AND DRAINAGE	19,000,000
<b>0320811</b>	<b>FGC, BILLIRI</b>	<b>185,712,530</b>
	<b>TOTAL ALLOCATION:</b>	<b>185,712,530</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>52,431,638</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032081107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>46,605,900</b>
032081107000011	CONSOLIDATED SALARY	46,605,900
<b>032081107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081107000021	NON-REGULAR ALLOWANCES	0
032081107000022	RENT SUBSIDY	0
<b>032081107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,825,738</b>
032081107000031	NHIS	2,330,295
032081107000032	PENSION	3,495,443
<b>032081107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>60,280,892</b>
	OVERHEAD	14,363,059
	MEAL SUBSIDY	45,917,834
	<b>TOTAL CAPITAL PROJECT</b>	<b>73,000,000</b>
<b>032081110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>23,000,000</b>
032081110010000	REHABILITATION OF 5 STAFF QUARTERS	6,000,000
	CONSTRUCTION OF STUDENTS DINNIG HALL/KITCHEN	15,000,000
	PROVISION OF 500 DOUBLE BUNKBED FOR STUDENTS	2,000,000
<b>032081120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>50,000,000</b>
032081120010000	RENOVATION OF 3NO OF 4BLOCK OF 4CL ROOMS	10,000,000
032081120020000	REHABILITATION OF 2 NO OF STUDENT S HOSTELS	5,000,000
	CONSTRUCTION OF 4 BLOCKS OF 6 NO CLASS ROOMS	15,000,000
	CONSTRUCTION OF DRAINEGES AND INTERNAL ROAD NETWORK	5,000,000
032081120040000	PURCHASES OF WATER TANKER	5,000,000
032081120050000	PURCHASES OF COASTER BUS	5,000,000
032081120060000	CONSTRUCTION OF GULLY EROSION	2,000,000
032081120070000	INSTALLATION OF STREET LIGHT	3,000,000
<b>0320813</b>	<b>FGC GARKI</b>	<b>310,936,586</b>
	<b>TOTAL ALLOCATION:</b>	<b>310,936,586</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>131,859,539</b>
<b>032081307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>117,208,479</b>
032081307000011	CONSOLIDATED SALARY	117,208,479
<b>032081307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081307000021	NON-REGULAR ALLOWANCES	0
032081307000022	RENT SUBSIDY	0
<b>032081307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>14,651,060</b>
032081307000031	NHIS	5,860,424
032081307000032	PENSION	8,790,636
<b>032081307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>71,077,047</b>
	OVERHEAD	24,467,937
	MEAL SUBSIDY	46,609,110
	<b>TOTAL CAPITAL PROJECT</b>	<b>108,000,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>108,000,000</b>
	CONSTRUCTION OF ADMIN BLOCK / OFFICES IN THE NEW SITE	25,000,000
	CONSTRUCTION OF 5NO. BLOCKS OF 6 CLASSROOMS IN NEW SITE	30,000,000
	CONSTRUCTION OF 5NO. HOSTELS IN NEW SITE	20,000,000
	CONSTRUCTION OF DINING HALL & KITCHEN WITH EQUIPMENT	8,000,000
	CONSTRUCTION OF 5NO. SENIOR STAFF QUARTERS, PRINCIPAL, V.P. BOARDING HOUSE MASTERS IN NEW SITE	15,000,000
	INSTALLATION OF ELECTRICITY FOR ALL CONSTRUCTED BUILDING IN NEW SITE	10,000,000
<b>0320814</b>	<b>FGC RUBBOCHI</b>	<b>271,077,158</b>
	<b>TOTAL ALLOCATION:</b>	<b>271,077,158</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>51,955,262</b>
<b>032081407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>46,182,455</b>
032081407000011	CONSOLIDATED SALARY	46,182,455
<b>032081407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081407000021	NON-REGULAR ALLOWANCES	0
032081407000022	RENT SUBSIDY	0
<b>032081407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,772,807</b>
032081407000031	NHIS	2,309,123
032081407000032	PENSION	3,463,684
<b>032081407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>99,621,896</b>
	OVERHEAD	54,549,156
	MEAL SUBSIDY	45,072,740
	<b>TOTAL CAPITAL PROJECT</b>	<b>119,500,000</b>
<b>032081410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>43,000,000</b>
032081410010000	CONSTRUCTION OF OF 2NOS STUDENTS HOSTEL	15,000,000
032081410020000	CONSTRUCTION OF 1NOS OF EACH OF PHYSICS CHEMISTRY, & BIOLOGY LABORARIES	8,000,000
032081410030000	CONSTRUCTION OF 1 NO OF EACH OF BOYS& GIRLS HOSTEL	20,000,000
	PERIMETER FENCING	10,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>03208142000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>76,500,000</b>
	COMPLETION OF ABANDONED 6 CLASSROOM BL	5,000,000
	REHABILITATION OF 3 BLOCKS OF 3CLASS ROOMS	5,000,000
	CONSTRUCTION AND EQUIPING OF G&C CLINIC & DINING HALL	25,000,000
	CONSTRUCTION OF 2NOS OF TECHNICAL & HOME ECONOMICS WORKSHOPS	25,000,000
	SOLAR ENERGY ELECTRICITY	10,500,000
	CNSTRUCTION OF ADMIN BLOCKOFFICE & EQUIPMENT	6,000,000
<b>0320815</b>	<b>FGC OKPOSI</b>	<b>279,170,270</b>
	<b>TOTAL ALLOCATION:</b>	<b>279,170,270</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>70,951,494</b>
<b>032081507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>63,067,995</b>
032081507000011	CONSOLIDATED SALARY	63,067,995
<b>032081507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081507000021	NON-REGULAR ALLOWANCES	0
032081507000022	RENT SUBSIDY	0
<b>032081507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,883,499</b>
032081507000031	NHIS	3,153,400
032081507000032	PENSION	4,730,100
<b>032081507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>84,129,426</b>
	OVERHEAD	32,341,526
	MEAL SUBSIDY	51,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>124,089,350</b>
<b>032081510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>109,019,350</b>
032081510010000	CONSTRUCTION OF 1NO. HIGH RISE BLOCK OF 3 SCIENCE LABORATORY	30,800,000
032081510020000	PERIMETER FENCING	28,719,350
	CONSTRUCTION OF 3NO. HOSTEL BUILDING	49,500,000
<b>032081520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>15,070,000</b>
032081520010000	CONSTRUCTION AND EQUIPMENT FOR 5NO BLOCKS OF TECHNICAL WORKSHOP	15,070,000
<b>0320815</b>	<b>FGC KWALI</b>	<b>288,608,196</b>
	<b>TOTAL ALLOCATION:</b>	<b>288,608,196</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>182,598,923</b>
<b>032081507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>162,310,154</b>
032081507000011	CONSOLIDATED SALARY	162,310,154
<b>032081507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081507000021	NON-REGULAR ALLOWANCES	0
032081507000022	RENT SUBSIDY	0
<b>032081507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>20,288,769</b>
032081507000031	NHIS	8,115,508
032081507000032	PENSION	12,173,262
<b>032081507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,509,273</b>
	OVERHEAD	19,089,789
	MEAL SUBSIDY	58,419,484
	<b>TOTAL CAPITAL PROJECT</b>	<b>28,500,000</b>
<b>032081510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>11,000,000</b>
032081510010000	RENOVATION OF EXISTING CLASSROOMS	11,000,000
<b>032081520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>17,500,000</b>
032081520010000	PURCHASE OF SCHOOL BUS	3,500,000
032081520020000	PURCHASE OF PICK UP VAN	10,000,000
032081520030000	PURCHASE OF PRINCIPAL CAR	4,000,000
<b>0320000</b>	<b>FGC GANYE</b>	<b>173,187,039</b>
	<b>TOTAL ALLOCATION:</b>	<b>173,187,039</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>0320000001100001</b>	<b>TOTAL PERSONNEL COST</b>	<b>76,681,475</b>
<b>0320000001100010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>68,161,311</b>
0320000001100011	CONSOLIDATED SALARY	68,161,311
<b>0320000001200020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
0320000001200021	NON-REGULAR ALLOWANCES	0
<b>0320000001300030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,520,164</b>
0320000001300031	NHIS	3,408,066
0320000001300032	PENSION	5,112,098
<b>0320000002000100</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>80,005,564</b>
0320000002050111	OVERHEAD	28,634,305
0320000002050112	MEAL SUBSIDY	51,371,258
	<b>TOTAL CAPITAL PROJECT</b>	<b>16,500,000</b>
<b>032000010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>2,800,000</b>
032000010010000	COMPLETION OF 1NO ADMIN BLOCK.	2,800,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>13,700,000</b>
032000010020000	REHABILITATION AND REFURBISHMENT OF GIRLS HOSTELS	3,800,000
032000010030000	COMPLETION OF 1 NO ADMIN. BLOCK	4,500,000
032000010040000	PERIMETER FENCING	5,400,000
<b>03200818</b>	<b>FGGC, YOLA</b>	<b>291,890,670</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL ALLOCATION:</b>	<b>291,890,670</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>0320081807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>123,900,938</b>
<b>0320081807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>110,134,167</b>
0320081807000011	CONSOLIDATED SALARY	110,134,167
<b>0320081807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
0320081807000021	NON-REGULAR ALLOWANCES	0
0320081807000022	RENT SUBSIDY	0
<b>0320081807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>13,766,771</b>
0320081807000031	NHIS	5,506,708
0320081807000032	PENSION	8,260,063
<b>0320081807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>101,489,732</b>
	OVERHEAD	41,587,923
	MEAL SUBSIDY	59,901,809
	<b>TOTAL CAPITAL PROJECT</b>	<b>66,500,000</b>
<b>0320081810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>44,000,000</b>
0320081810010000	COMPLETION OF SCHOOL FENCE	15,000,000
0320081810020000	RENOVATION OF 10 BLOWN OFF ROOFS IN STAFF QUARTERS	10,000,000
0320081810030000	RENOVATION OF 6 CLASSROOM BLOCKS	3,000,000
0320081810040000	RENOVATION OF 6 NOS OF STAFF QUARTERS	6,000,000
0320081810050000	RENOVATION OF ADMIN BLOCK	4,000,000
0320081810060000	2 BOREHOLES AND OVERHEAD TANK	6,000,000
<b>0320081820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>22,500,000</b>
0320081820010000	FURNISHING OF PRINCIPALS HOUSE	2,000,000
0320081820020000	CONSTRUCTION OF ACCESS ROAD 600M	9,000,000
0320081820030000	BUILDING OF PRINCIPALS HOUSE	7,500,000
	EQUIPMENT FOR LABORATORY	4,000,000
<b>0320819</b>	<b>FGC IKOT EKPENE</b>	<b>212,105,888</b>
	<b>TOTAL ALLOCATION:</b>	<b>212,105,888</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>120,480,748</b>
<b>032081907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>107,093,998</b>
032081907000011	CONSOLIDATED SALARY	107,093,998
<b>032081907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081907000021	NON-REGULAR ALLOWANCES	0
032081907000022	RENT SUBSIDY	0
<b>032081907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>13,386,750</b>
032081907000031	NHIS	5,354,700
032081907000032	PENSION	8,032,050
<b>032081907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>86,125,140</b>
	OVERHEAD	24,613,351
	MEAL SUBSIDY	61,511,789
	<b>TOTAL CAPITAL PROJECT</b>	<b>68,900,000</b>
<b>0320819100000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>5,500,000</b>
0320819100100000	5 NO SCIENCE LABORATORY BLOCK	5,500,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>63,400,000</b>
	REHABILITATION / RENOVATION OF 2-STOREY ADMINISTRATIVE BLOCK	6,600,000
	PURCHASE OF 2 NOS. DIGITAL DUPLICATOR	2,640,000
	REHABILITATION OF DINNING HALL / KITCHEN AND DRAINAGE SYSTEM.	8,250,000
	REHABILITATION OF HOME ECONS BUILDING	4,400,000
	REHABILITATION / RENOVATION OF LIBRARY COMPLEX	6,600,000
	COMPLETION AND RENOVATION OF 1 NO. 6-CLASSROOM BLOCK	5,500,000
	PURCHASE OF 2 NOS. OF PEUGOUT VEHICLE	8,800,000
	RENOVATION / REHABILITATION OF STAFF QUARTERS	5,500,000
	PROVISION OF STREET LIGHTS	6,500,000
	COMPLETION OF 1 NO. 4 CLASSROOM BLOCK	5,500,000
	SUPPLY OF 200 NOS. OF 2-SEATER CLASSROOM DESK WITH DOUBLE SEATER	3,110,000
<b>0320820</b>	<b>FGC IKET NISE</b>	<b>190,903,496</b>
	<b>TOTAL ALLOCATION:</b>	<b>190,903,496</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>94,863,174</b>
<b>032082007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>84,322,821</b>
032082007000011	CONSOLIDATED SALARY	84,322,821
<b>032082007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082007000021	NON-REGULAR ALLOWANCES	0
032082007000022	RENT SUBSIDY	0
<b>032082007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,540,353</b>
032082007000031	NHIS	4,216,141
032082007000032	PENSION	6,324,212
<b>032082007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>61,040,323</b>
	OVERHEAD	13,680,703
	MEAL SUBSIDY	47,359,620
	<b>TOTAL CAPITAL PROJECT</b>	<b>35,000,000</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>03208201000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>35,000,000</b>
032082010010000	COMPLETION OF ABANDONED PERIMETER FENCING	4,000,000
032082010020000	CONSTRUCTION OF ASSEMBLY HALL	19,000,000
	CONSTRUCTION OF NO BOYS & GIRLS HOSTEL EACH	12,000,000
<b>0320822</b>	<b>FGC AZARE</b>	<b>188,492,111</b>
	<b>TOTAL ALLOCATION:</b>	<b>188,492,111</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>74,941,001</b>
<b>032082207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>66,614,223</b>
032082207000011	CONSOLIDATED SALARY	66,614,223
<b>032082207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082207000021	NON-REGULAR ALLOWANCES	0
032082207000022	RENT SUBSIDY	0
<b>032082207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,326,778</b>
032082207000031	NHIS	3,330,711
032082207000032	PENSION	4,996,067
<b>032082207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>66,852,673</b>
	OVERHEAD	19,743,780
	MEAL SUBSIDY	47,108,893
	<b>TOTAL CAPITAL PROJECT</b>	<b>46,698,437</b>
<b>032082210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>32,698,437</b>
032082210010000	CONSTRUCTION OF MULTIPURPOSE HALL	12,000,000
032082210020000	PERIMETER FENCING	16,500,000
032082210030000	KITCHEN UTENSILS	198,437
032082210040000	10KM INTERNAL ROAD NETWORK	4,000,000
<b>032082220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>14,000,000</b>
032082220010000	CONSTRUCTION OF PRINCIPAL'S RESIDENCE	14,000,000
<b>0320823</b>	<b>FGC IKET VANDAKYA</b>	<b>177,711,885</b>
	<b>TOTAL ALLOCATION:</b>	<b>177,711,885</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>76,816,126</b>
<b>032082307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>68,281,001</b>
032082307000011	CONSOLIDATED SALARY	68,281,001
<b>032082307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082307000021	NON-REGULAR ALLOWANCES	0
032082307000022	RENT SUBSIDY	0
<b>032082307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,535,125</b>
032082307000031	NHIS	3,414,050
032082307000032	PENSION	5,121,075
<b>032082307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>66,895,758</b>
	OVERHEAD	19,619,714
	MEAL SUBSIDY	47,276,044
	<b>TOTAL CAPITAL PROJECT</b>	<b>34,000,000</b>
<b>032082310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>34,000,000</b>
032082310010000	CONSTRUCTION OF PERIMETRE WALL	20,900,000
032082310020000	RENOVATION OF CLASSROOMS	7,000,000
032082310030000	RENOVATION OF DINNING HALL	6,100,000
<b>0320824</b>	<b>FGC MAIDUGURI</b>	<b>250,200,535</b>
	<b>TOTAL ALLOCATION:</b>	<b>250,200,535</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>108,399,594</b>
<b>032082407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>96,355,195</b>
032082407000011	CONSOLIDATED SALARY	96,355,195
<b>032082407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082407000021	NON-REGULAR ALLOWANCES	0
032082407000022	RENT SUBSIDY	0
<b>032082407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>12,044,399</b>
032082407000031	NHIS	4,817,760
032082407000032	PENSION	7,226,640
<b>032082407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>89,300,941</b>
	OVERHEAD	39,155,461
	MEAL SUBSIDY	50,145,480
	<b>TOTAL CAPITAL PROJECT</b>	<b>52,500,000</b>
<b>032082410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>26,000,000</b>
032082410010000	PROVISION OF ACCESS ROAD IN THE COLLEGE	10,000,000
032082410020000	COMPLETION OF 3 NOS. BLOCKS OF TECHNICAL WORKSHOPS	5,000,000
032082410030000	RENOVATION & REPAIRS OF BURNT COMPUTER ROOM	3,000,000
032082410040000	CONSTRUCTION OF SCIENCE LABORATORY	5,000,000
	CONSTRUCTION OF A GIANT SURFACE RESERVOIR	3,000,000
<b>032082420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>26,500,000</b>
032082420010000	EXTENSION OF FENCED AREA TO ACCOMMODATE NEW GIRLS HOSTEL	3,000,000
	PURCHASE OF SPORTING FACILITIES	2,000,000
	EQUIPPING LIBRARY WITH BOOKS AND PERIODICALS	2,500,000
	RENOVATION OF 15 NOS. STAFF QUARTERS	5,000,000
	SUPPLY OF TOYOTA HIACE BUS "18 SEATER"	4,000,000
	PROVISION OF LABORATORY EQUIPMENT	5,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	RENOVATION & EQUIPPING OF HOME ECONOMICS LAB	5,000,000
<b>0320825</b>	<b>FGC IKOM</b>	<b>192,437,881</b>
	<b>TOTAL ALLOCATION:</b>	<b>192,437,881</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>95,381,966</b>
<b>032082507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>84,783,970</b>
032082507000011	CONSOLIDATED SALARY	84,783,970
<b>032082507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082507000021	NON-REGULAR ALLOWANCES	0
032082507000022	RENT SUBSIDY	0
<b>032082507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,597,996</b>
032082507000031	NHIS	4,239,199
032082507000032	PENSION	6,358,798
<b>032082507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>56,055,915</b>
	OVERHEAD	17,053,875
	MEAL SUBSIDY	39,002,040
	<b>TOTAL CAPITAL PROJECT</b>	<b>41,000,000</b>
<b>032082510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>27,000,000</b>
032082510010000	CONSTRUCTION OF ADMIN BLOCK	3,000,000
032082510020000	COMPLETION OF (3) HOSTEL BLOCKS FOR BOYS	6,000,000
	PERIMETER WALL FENCING	5,000,000
	16KM INTERNAL ROAD NETWORK & DRAINAGES	8,000,000
	CONSTRUCTION OF SCIENCE LABORATORIES	5,000,000
<b>032082520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>14,000,000</b>
032082520010000	VOCATIONAL SUBJECT	4,000,000
032082520020000	TRACTOR/SLASHER	10,000,000
<b>0320826</b>	<b>FGC OGOJA</b>	<b>134,955,868</b>
	<b>TOTAL ALLOCATION:</b>	<b>134,955,868</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>52,964,240</b>
<b>032082607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>47,079,324</b>
032082607000011	CONSOLIDATED SALARY	47,079,324
<b>032082607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082607000021	NON-REGULAR ALLOWANCES	0
032082607000022	RENT SUBSIDY	0
<b>032082607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,884,916</b>
032082607000031	NHIS	2,353,966
032082607000032	PENSION	3,530,949
<b>032082607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>50,791,629</b>
	OVERHEAD	24,076,469
	MEAL SUBSIDY	26,715,160
	<b>TOTAL CAPITAL PROJECT</b>	<b>31,200,000</b>
<b>032082610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>7,500,000</b>
032082610010000	REHABILITATION OF 6 NO. HOSTELS	7,500,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>23,700,000</b>
	PURCHASE OF A 504 BESTLINE STATION WAGON	3,500,000
	PURCHASE OF 600 DOUBLE BUNK BEDS	2,000,000
	PROVISION OF FIRE EXTINGUISHERS IN THE LABORATORIES, OFFICES AND HOSTELS	3,500,000
	PROCUREMENT OF LIBRARY BOOKS	500,000
	REHABILITATION OF STAFF QUARTERS	5,000,000
	REHABILITATION OF SPORTS COMPLEX	5,000,000
	PURCHASE OF 1 NO. 60 KVA LISTER GENERATOR	1,700,000
	WATER RETICULATION	2,500,000
<b>0320827</b>	<b>FGC WARRI</b>	<b>250,341,562</b>
	<b>TOTAL ALLOCATION:</b>	<b>250,341,562</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>149,504,615</b>
<b>032082707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>132,892,991</b>
032082707000011	CONSOLIDATED SALARY	132,892,991
<b>032082707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082707000021	NON-REGULAR ALLOWANCES	0
032082707000022	RENT SUBSIDY	0
<b>032082707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>16,611,624</b>
032082707000031	NHIS	6,644,650
032082707000032	PENSION	9,966,974
<b>032082707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>65,236,947</b>
	OVERHEAD	21,330,328
	MEAL SUBSIDY	43,906,620
	<b>TOTAL CAPITAL PROJECT</b>	<b>35,600,000</b>
<b>032082710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>3,750,000</b>
032082710010000	3NOS RENOVATION OF HOSTELS.	3,000,000
032082710020000	100NOS TEACHERS OFFICE TABLES AND CHAIRS.	750,000
<b>032082720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>31,850,000</b>
	FURNISHING OF ADMINISTRATIVE BLOCK	4,000,000
	1 NO. CONSTRUCTION OF STAFF COMMON ROOM	7,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	EXPANSION OF ASSEMBLY HALL	7,000,000
	2 NOS. STEEL CABINETS	600,000
	20 NOS. SENIOR STAFF QUARTERS RENOVATION	13,250,000
<b>0320828</b>	<b>FGC OKIGWE</b>	<b>294,241,811</b>
	<b>TOTAL ALLOCATION:</b>	<b>294,241,811</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>124,572,706</b>
<b>032082807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>110,731,294</b>
032082807000011	CONSOLIDATED SALARY	110,731,294
<b>032082807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082807000021	NON-REGULAR ALLOWANCES	0
032082807000022	RENT SUBSIDY	0
<b>032082807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>13,841,412</b>
032082807000031	NHIS	5,536,565
032082807000032	PENSION	8,304,847
<b>032082807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>84,969,105</b>
	OVERHEAD	29,251,905
	MEAL SUBSIDY	55,717,200
	<b>TOTAL CAPITAL PROJECT</b>	<b>84,700,000</b>
<b>032082810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>43,000,000</b>
032082810010000	COMPLETION OF 1 NO HOSTEL	11,000,000
	CONSTRUCTION OF THREE SCI. LABS: BIO,CHEM & PHY	17,000,000
	CONSTRUCTION OF WORKSHOPS	15,000,000
<b>032082820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>41,700,000</b>
032082820010000	CONSTRUCTION OF LIBRARY	12,000,000
032082820020000	CONSTRUCTION OF 2 NOS. HOSTEL	25,000,000
032082820030000	CONSTRUCTION OF DRAINAGE	4,700,000
<b>0320829</b>	<b>FGC KADUNA</b>	<b>342,425,707</b>
	<b>TOTAL ALLOCATION:</b>	<b>342,425,707</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032082907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>191,428,377</b>
<b>032082907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>170,158,557</b>
032082907000011	CONSOLIDATED SALARY	170,158,557
<b>032082907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032082907000021	NON-REGULAR ALLOWANCES	0
032082907000022	RENT SUBSIDY	0
<b>032082907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>21,269,820</b>
032082907000031	NHIS	8,507,928
032082907000032	PENSION	12,761,892
<b>032082907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>99,997,331</b>
	OVERHEAD	44,615,671
	MEAL SUBSIDY	55,381,659
	<b>TOTAL CAPITAL PROJECT</b>	<b>51,000,000</b>
<b>032082910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>41,000,000</b>
032082910010000	COMPLETION OF ABANDONED BOYS HOSTEL	2,000,000
032082910020000	1 NO OF BLOCK OF 6 CLASSROOMS	5,000,000
	REHABILITATION OF 2 NO BLOCK OF BOYS HOSTEL AND 3 NOS	
032082910030000	BLOCK OF GIRLS HOSTEL	2,000,000
032082910040000	TARRING THE RING ROAD	
032082910050000	6 NO OF V.I.P TOILETS	3,000,000
032082910060000	PURCHASE OF 1 NO 250KVA GENERATOR	3,000,000
032082910070000	REHABILITATION OF STAFF QUARTERS (SENIOR & JUNIOR)	6,000,000
	DEVELOPMENT OF LIBRARY RESOURCE MATERIALS	5,000,000
	1 NO INDUSTRIAL PHOTOCOPIER	5,000,000
	TRARING OF RING ROAD ON GOING	10,000,000
<b>032082920000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>10,000,000</b>
032082920010000	COMPLETION OF ASSEMBLY HALL	5,000,000
032082920020000	REHABILITATION OF PERIMETER FENCING	3,000,000
032082920030000	RENOVATION OF KITCHEN & DINING HALL	2,000,000
<b>0320830</b>	<b>FGC ZARIA</b>	<b>195,263,628</b>
	<b>TOTAL ALLOCATION:</b>	<b>195,263,628</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>98,671,188</b>
<b>032083007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>87,707,723</b>
032083007000011	CONSOLIDATED SALARY	87,707,723
<b>032083007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083007000021	NON-REGULAR ALLOWANCES	0
032083007000022	RENT SUBSIDY	0
<b>032083007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,963,465</b>
032083007000031	NHIS	4,385,386
032083007000032	PENSION	6,578,079
<b>032083007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,592,440</b>
	OVERHEAD	20,804,540
	MEAL SUBSIDY	41,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>34,000,000</b>
<b>032083010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>10,000,000</b>
032083010010000	CONST. OF ASSEMBLY HALL	10,000,000
<b>032083020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>24,000,000</b>
032083020010000	STUDENTS COMMON ROOM BUILDING AND FURNISHING	6,000,000



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032083020020000	CONSTRUCTION OF 1 BLOCK OF FINE CLASSROOM	10,000,000
	CONSTRUCTION OF GUEST HOUSE	5,000,000
	DOUBLE BUNK BEDS FOR STUDENTS	3,000,000
<b>0320831</b>	<b>FGC KANO</b>	<b>258,638,928</b>
	<b>TOTAL ALLOCATION:</b>	<b>258,638,928</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>134,495,353</b>
<b>032083107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>119,551,425</b>
032083107000011	CONSOLIDATED SALARY	119,551,425
<b>032083107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083107000021	NON-REGULAR ALLOWANCES	0
032083107000022	RENT SUBSIDY	0
<b>032083107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>14,943,928</b>
032083107000031	NHIS	5,977,571
032083107000032	PENSION	8,966,357
<b>032083107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>87,143,575</b>
	OVERHEAD	28,640,515
	MEAL SUBSIDY	58,503,060
	<b>TOTAL CAPITAL PROJECT</b>	<b>37,000,000</b>
032083120020000	<b>NEW PROJECTS (OTHERS)</b>	<b>37,000,000</b>
032083120030000	FENCING OF PRINCIPAL HOUSE	3,000,000
032083120040000	FENCING OF GIRLS HOSTEL	3,000,000
032083120050000	PROCUREMENT OF 18 SEATER BUS	4,000,000
	REH OF WATER RETICULATION	3,000,000
	PROCUREMENT OF WATER TAKEN AND PUMP	24,000,000
<b>0320832</b>	<b>FGC UGWOLAWO</b>	<b>176,303,148</b>
	<b>TOTAL ALLOCATION:</b>	<b>176,303,148</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>86,256,407</b>
<b>032083207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>76,672,362</b>
032083207000011	CONSOLIDATED SALARY	76,672,362
<b>032083207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083207000021	NON-REGULAR ALLOWANCES	0
032083207000022	RENT SUBSIDY	0
<b>032083207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>9,584,045</b>
032083207000031	NHIS	3,833,618
032083207000032	PENSION	5,750,427
<b>032083207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>52,246,740</b>
	OVERHEAD	21,602,280
	MEAL SUBSIDY	30,644,460
	<b>TOTAL CAPITAL PROJECT</b>	<b>37,800,000</b>
032083210000000	<b>ONGOING PROJECTS (OTHERS)</b>	<b>37,800,000</b>
032083210010000	REHABILITATION OF STREET LIGHT	1,650,000
032083210020000	PROCUREMENT OF BEDS FOR THE HOSTEL	2,700,000
032083210030000	PROCUREMENT OF CLASSROOM CHAIRS AND DESK	1,100,000
032083210040000	REHABILITATION OF STAFF QUARTERS	13,000,000
	PERIMETER FENCING	6,600,000
	PROVISION OF BOREHOLE	1,150,000
	WATER TANKER	4,400,000
	CONSTRUCTION OF LIBRARY COMPLEX	7,200,000
<b>0320833</b>	<b>FGC DAURA</b>	<b>224,265,977</b>
	<b>TOTAL ALLOCATION:</b>	<b>224,265,977</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>102,840,210</b>
<b>032083307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>91,413,520</b>
032083307000011	CONSOLIDATED SALARY	91,413,520
<b>032083307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083307000021	NON-REGULAR ALLOWANCES	0
032083307000022	RENT SUBSIDY	0
<b>032083307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,426,690</b>
032083307000031	NHIS	4,570,676
032083307000032	PENSION	6,856,014
<b>032083307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>76,575,767</b>
	OVERHEAD	20,579,981
	MEAL SUBSIDY	55,995,786
	<b>TOTAL CAPITAL PROJECT</b>	<b>44,850,000</b>
032083310000000	<b>ONGOING PROJECTS (OTHERS)</b>	<b>44,850,000</b>
032083310010000	REHAB OF HOME ECONS LAB AND PROVISION OF EQUIP	2,750,000
	CONSTRUCTION OF 2 NO BOYS HOSTEL AND 2 NO GIRLS HOSTEL	36,600,000
032083310020000	CONSTR OF 5NOS BLOCKS OF 6 CLASSROOMS	5,500,000
<b>0320834</b>	<b>FGC BIRIN YAURI</b>	<b>130,235,057</b>
	<b>TOTAL ALLOCATION:</b>	<b>130,235,057</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>44,357,408</b>
<b>032083407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>39,428,807</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032083407000011	CONSOLIDATED SALARY	39,428,807
<b>032083407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083407000021	NON-REGULAR ALLOWANCES	0
032083407000022	RENT SUBSIDY	0
<b>032083407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>4,928,601</b>
032083407000031	NHIS	1,971,440
032083407000032	PENSION	2,957,161
<b>032083407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>37,877,650</b>
	OVERHEAD	17,819,458
	MEAL SUBSIDY	20,058,192
	<b>TOTAL CAPITAL PROJECT</b>	<b>48,000,000</b>
<b>032083410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>34,000,000</b>
032083410010000	PERIMETER FENCING (10,500M)	1,000,000
032083410020000	REHABILITATION OF BURNT MALE HOSTELS	1,500,000
032083410030000	REHABILITATION OF 7 NOS OF 2 BEDROOM TWIN FLATS	10,000,000
032083410040000	CONSTRUCTION OF MULTI-PURPOSE SCHOOL HALL	10,000,000
032083410050000	CONSTRUCTION 8 NOS STUDENTS V.I.P TOILETS	4,000,000
	PURCHASE OF DUPLICATING & PHOTOCOPYING MACHINE	1,000,000
	PURCHASE OF KITCHEN EQUIPMENT	500,000
	CONSTRUCTION OF GUIDANCE & COUNSELLING CLINIC	6,000,000
<b>032083420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>14,000,000</b>
032083420010000	RENOVATION & FURNITURE	2,000,000
032083420020000	ROAD NETWORK AND DRAINAGES CONSTRUCTION	12,000,000
<b>0320835</b>	<b>FGC IJANIKIN</b>	<b>415,002,548</b>
	<b>TOTAL ALLOCATION:</b>	<b>415,002,548</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>269,176,016</b>
<b>032083507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>239,267,570</b>
032083507000011	CONSOLIDATED SALARY	239,267,570
<b>032083507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083507000021	NON-REGULAR ALLOWANCES	0
032083507000022	RENT SUBSIDY	0
<b>032083507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>29,908,446</b>
032083507000031	NHIS	11,963,379
032083507000032	PENSION	17,945,068
<b>032083507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>114,526,532</b>
	OVERHEAD	38,330,351
	MEAL SUBSIDY	76,196,181
	<b>TOTAL CAPITAL PROJECT</b>	<b>31,300,000</b>
<b>032083520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>31,300,000</b>
032083520010000	VISUAL ART LABORATORY	11,000,000
032083520020000	PHOTOCOPYING MACHINE (2NO)	1,300,000
032083520030000	RISOGRAPH MACHINE	1,200,000
032083520040000	COLDROOM	3,500,000
032083520050000	HOME ECONOMICS LAB.	7,500,000
032083520060000	UTILITY VEHICLE (PICKUP VAN)	3,500,000
032083520070000	LAWN TENNIS COURT	3,300,000
<b>0320836</b>	<b>FGC MINNA</b>	<b>328,799,349</b>
	<b>TOTAL ALLOCATION:</b>	<b>328,799,349</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>157,483,611</b>
<b>032083607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>139,985,432</b>
032083607000011	CONSOLIDATED SALARY	139,985,432
<b>032083607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083607000021	NON-REGULAR ALLOWANCES	0
032083607000022	RENT SUBSIDY	0
<b>032083607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>17,498,179</b>
032083607000031	NHIS	6,999,272
032083607000032	PENSION	10,498,907
<b>032083607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>89,253,238</b>
	OVERHEAD	29,606,738
	MEAL SUBSIDY	59,646,500
	<b>TOTAL CAPITAL PROJECT</b>	<b>82,062,500</b>
<b>032083610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>25,062,500</b>
032083610010000	REHABILITATION OF 31 NOS OF STAFF QUARTERS	9,000,000
032083610020000	REHABILITATION OF STREET LIGHT WITHIN THE COLLEGE	7,812,500
032083610030000	PERIMETER WALL FENCING (200METRES)	2,000,000
032083610040000	CONSTRUCTION OF SPORT COMPLEX AND INDOOR GAMES	6,250,000
<b>032083620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>57,000,000</b>
032083620010000	REHABILITATION OF ROAD NETWORK WITHIN THE COLLEGE	9,000,000
	PROCUREMENT OF 1 NO WATER TANKER	15,000,000
	PROCUREMENT OF 1 NO OF COASTER BUS	13,000,000
	CONSTRUCTION OF 1 NO ADDITIONAL HOSTEL FOR GIRLS	13,000,000
	EQUIPPING & FURNISHING OF COLLEGE LABORATORY	7,000,000
<b>0320836</b>	<b>KING'S COLLEGE</b>	<b>479,816,776</b>
	<b>TOTAL ALLOCATION:</b>	<b>479,816,776</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>311,586,018</b>
<b>032083607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>276,965,349</b>
032083607000011	CONSOLIDATED SALARY	276,965,349
<b>032083607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083607000021	NON-REGULAR ALLOWANCES	0
032083607000022	RENT SUBSIDY	0
<b>032083607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>34,620,669</b>
032083607000031	NHIS	13,848,267
032083607000032	PENSION	20,772,401
<b>032083607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>114,230,759</b>
	OVERHEAD	37,629,059
	MEAL SUBSIDY	76,601,700
	<b>TOTAL CAPITAL PROJECT</b>	<b>54,000,000</b>
<b>032083610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>38,000,000</b>
032083610010000	CONSTRUCTION OF 2 NOS OF HIGHRISE HOSTEL BUILDINGS AT ANNEX	25,000,000
	GENERAL REHABILITATION OF CLASSROOMS AND OFFICE BLOCKS	7,000,000
	GENERAL REHABILITATION OF 3 ADMIN BLOCKS AND 2 ASSEMBLY HALL	6,000,000
<b>032083620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>16,000,000</b>
032083620010000	COMPLETION OF HOUSE MASTERS QUARTERS	16,000,000
<b>0320838</b>	<b>SULEJA ACADEMY</b>	<b>325,673,084</b>
	<b>TOTAL ALLOCATION:</b>	<b>325,673,084</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>132,653,921</b>
<b>032083807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>117,914,596</b>
032083807000011	CONSOLIDATED SALARY	117,914,596
<b>032083807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083807000021	NON-REGULAR ALLOWANCES	
032083807000022	RENT SUBSIDY	
<b>032083807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>14,739,325</b>
032083807000031	NHIS	5,895,730
032083807000032	PENSION	8,843,595
<b>032083807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>118,019,163</b>
	OVERHEAD	63,416,307
	MEAL SUBSIDY	54,602,856
	<b>TOTAL CAPITAL PROJECT</b>	<b>75,000,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>65,000,000</b>
	BUILDING OF ADMIN BLOCK	25,000,000
	PERIMETER FENCING	40,000,000
<b>032083820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>10,000,000</b>
032083820010000	UTILITY VEHICLE (PICK UP VAN)	3,000,000
032083820020000	STREET LIGHTS	3,000,000
032083820030000	PROCUREMENT OF NOTE BOOKS (LAP TOPS)	2,000,000
032083820040000	PROCUREMENT OF TV SETS FOR OFFICES	2,000,000
<b>0320839</b>	<b>F.S.C. SOKOTO</b>	<b>205,032,460</b>
	<b>TOTAL ALLOCATION:</b>	<b>205,032,460</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>67,635,012</b>
<b>032083907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>60,120,011</b>
032083907000011	CONSOLIDATED SALARY	60,120,011
<b>032083907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083907000021	NON-REGULAR ALLOWANCES	0
032083907000022	RENT SUBSIDY	0
<b>032083907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,515,001</b>
032083907000031	NHIS	3,006,001
032083907000032	PENSION	4,509,001
<b>032083907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>104,072,448</b>
	OVERHEAD	28,854,228
	MEAL SUBSIDY	75,218,220
	<b>TOTAL CAPITAL PROJECT</b>	<b>33,325,000</b>
<b>032083910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>33,325,000</b>
032083910010000	PERIMETER WALL FENCING OF THE COLLEGE 2000M	7,500,000
032083910020000	COMPLETE REHABILITATION OF DELAPIDATED ASSEMBLY HALL	5,300,000
032083910030000	REHABILITATION OF 4 NOS. CLASSROOM BLOCK	5,400,000
	PURCHASE OF 1 NO TOYOTA PICK-UP VAN	5,625,000
	RENOVATION OF LIBRARY AND RE-EQUIPMENT	4,500,000
	CONSTRUCTION OF KITCHEN AND STORE	5,000,000
<b>0320840</b>	<b>FGGC NEW BUSA</b>	<b>191,832,792</b>
	<b>TOTAL ALLOCATION:</b>	<b>191,832,792</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>90,974,310</b>
<b>032084007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>80,866,053</b>
032084007000011	CONSOLIDATED SALARY	80,866,053

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032084007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084007000021	NON-REGULAR ALLOWANCES	0
032084007000022	RENT SUBSIDY	0
<b>032084007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,108,257</b>
032084007000031	NHIS	4,043,303
032084007000032	PENSION	6,064,954
<b>032084007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>50,358,482</b>
	OVERHEAD	17,568,910
	MEAL SUBSIDY	32,789,572
	<b>TOTAL CAPITAL PROJECT</b>	<b>50,500,000</b>
<b>032084010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>40,500,000</b>
032084010010000	PERIMETER FENCING 4 KM	10,000,000
032084010020000	REHABILITATION OF 30 NOS OF TOILETS IN CLASSROOM BLOCKS	2,000,000
032084010030000	RENOVATION OF 6 NOS OF CLASSROOMS	2,000,000
032084010040000	ROAD CONSTRUCTION AND DRAINAGE 4 KM	4,000,000
032084010050000	REHABILITATION OF INTRODUCTORY TECHNOLOGY LAB AND BUSINESS WORKSHOP	1,500,000
032084010060000	COMPLETION OF 10 ABANDONED STAFF HOUSES	8,000,000
032084010070000	PROVISION OF 25 NOS STREET LIGHTS	1,500,000
032084010080000	REHABILITATION OF 8 STAFF HOUSES	2,000,000
032084010090000	RE-CONSTRUCTION OF SPORTS ARENA	2,500,000
	EQUIPPING OF SCHOOL CLINIC WITH 20 EQUIPMENTS	1,000,000
	CONSTRUCTION OF 1 EACH OF MUSIC AND LANGUAGE LAB	2,000,000
	CONSTRUCTION OF 1 NO OF GUIDANCE & COUNSELLING CENTRE	4,000,000
<b>032084020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>10,000,000</b>
032084020010000	COMPLETION OF 1 NO OF LIBRARY COMPLEX	4,000,000
032084020030000	PUCHASE OF 30 SEATER BUS	6,000,000
<b>0320841</b>	<b>FGGC SHAGAMU</b>	<b>283,322,312</b>
	<b>TOTAL ALLOCATION:</b>	<b>283,322,312</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>174,834,498</b>
<b>032084107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>155,408,443</b>
032084107000011	CONSOLIDATED SALARY	155,408,443
<b>032084107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084107000021	NON-REGULAR ALLOWANCES	0
032084107000022	RENT SUBSIDY	0
<b>032084107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>19,426,055</b>
032084107000031	NHIS	7,770,422
032084107000032	PENSION	11,655,633
<b>032084107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>89,987,814</b>
	OVERHEAD	21,957,113
	MEAL SUBSIDY	68,030,701
	<b>TOTAL CAPITAL PROJECT</b>	<b>18,500,000</b>
<b>032084110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>16,500,000</b>
032084110010000	CONTRUCTION OF AGRIC SCIENCE LAB. AND INTERGRATED SCIENCE LAB.	500,000
032084110030000	CONSTRUCTION OF LANGUAGE LABORATORY	1,000,000
032084110040000	PROVISION OF STREET LIGHTS	15,000,000
<b>032084120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>2,000,000</b>
032084120060000	CONSTRUCTION OF NEW LIBRARY COMPLEX	1,000,000
032084120080000	CONSTRUCTION OF 64 NO. BATHROOM AND TOILETS	1,000,000
<b>0320842</b>	<b>FGGC AKURE</b>	<b>256,561,759</b>
	<b>TOTAL ALLOCATION:</b>	<b>256,561,759</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>139,158,570</b>
<b>032084207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>123,696,507</b>
032084207000011	CONSOLIDATED SALARY	123,696,507
<b>032084207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084207000021	NON-REGULAR ALLOWANCES	0
032084207000022	RENT SUBSIDY	0
<b>032084207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>15,462,063</b>
032084207000031	NHIS	6,184,825
032084207000032	PENSION	9,277,238
<b>032084207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>75,403,189</b>
	OVERHEAD	31,386,601
	MEAL SUBSIDY	44,016,588
	<b>TOTAL CAPITAL PROJECT</b>	<b>42,000,000</b>
<b>032084210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>24,000,000</b>
032084210010000	PERIMETER BLOCK WALL FENCE	5,000,000
032084210020000	COMPLETING ABANDONED INTRO-TECH BUILDING	4,000,000
032084210030000	ASSEMBLY HALL	15,000,000
<b>032084220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>18,000,000</b>
032084220010000	RENOVATING AND EQUIPING OF SCHOOL CLINIC	1,500,000
032084220020000	OF RECREATIONAL FACILITIES	2,000,000
032084220030000	REHABILITATING OF ROADS	2,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032084220040000	PURCHASE OF 30 NOS ELECTRIC TYPEWRITERS	1,000,000
032084220050000	FURNISHING OF PRINCIPAL & VICE PRINCIPALS QUARTERS	2,000,000
032084220060000	REHABILITATING OF LABORATORIES	1,000,000
032084220070000	PROVISION OF GUIDANCE AND COUNSELLING CLINIC	3,000,000
032084220080000	CONSTRUCTION OF 4 NEW STAFF B26 QUARTERS 3 BEDROOM	4,500,000
032084220100000	PURCHASE OF FIRE EXTINGUISHERS	1,000,000
<b>0320844</b>	<b>FGGC IPETUMODU</b>	<b>212,165,851</b>
	<b>TOTAL ALLOCATION:</b>	<b>212,165,851</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>103,591,275</b>
<b>032084407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>92,081,133</b>
032084407000011	CONSOLIDATED SALARY	92,081,133
<b>032084407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084407000021	NON-REGULAR ALLOWANCES	0
032084407000022	RENT SUBSIDY	0
<b>032084407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,510,142</b>
032084407000031	NHIS	4,604,057
032084407000032	PENSION	6,906,085
<b>032084407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,198,576</b>
	OVERHEAD	21,664,313
	MEAL SUBSIDY	40,534,263
	<b>TOTAL CAPITAL PROJECT</b>	<b>46,376,000</b>
<b>032084410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>5,876,000</b>
032084410010000	COMPLETION OF MULTIPURPOSE HALL AND ASSEMBLY HALL	5,176,000
032084410020000	COMPLETION OF DINING HALL EXTENSION	700,000
<b>032084420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>40,500,000</b>
032084420010000	PERIMETER FENCING OF 60 HECTRES OF LAND	10,000,000
032084420020000	REHABILITATION OF 5 DORMITORIES	12,000,000
032084420040000	PROVISION OF LAWN MOWERS/TRACTOR	3,000,000
032084420050000	REHABILITATION OF ROAD, CALLEPED BRIDGES & STREET LIGHT	4,000,000
	SINKING OF 3 ADDITIONAL B/HOLES	7,500,000
	CONSTRUCTION OF FOOTBALL PITCH, BASKETBALL PITCH, VOLLEYBALL LAWN TENNIS COURT	2,000,000
	PURCHASE OF 1 UNIT AMBULANCE	2,000,000
<b>0320845</b>	<b>FGGC OYO</b>	<b>286,896,635</b>
	<b>TOTAL ALLOCATION:</b>	<b>286,896,635</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>176,755,996</b>
<b>032084507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>157,116,441</b>
032084507000011	CONSOLIDATED SALARY	157,116,441
<b>032084507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084507000021	NON-REGULAR ALLOWANCES	0
032084507000022	RENT SUBSIDY	0
<b>032084507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>19,639,555</b>
032084507000031	NHIS	7,855,822
032084507000032	PENSION	11,783,733
<b>032084507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>61,140,639</b>
	OVERHEAD	21,602,280
	MEAL SUBSIDY	39,538,359
	<b>TOTAL CAPITAL PROJECT</b>	<b>49,000,000</b>
<b>032084510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>41,000,000</b>
032084510000000	SPORT ARENA WITH BASKET BALL, HANDBALL, VOLLEY BALL & LAWN TENNIS COURTS	8,000,000
032084510020000	TOTAL ROAD NETWORK, DRAINAGE AND TARRING	15,000,000
032084510030000	30 SEATER TOYOTA BUS	5,000,000
	INSTALLATION OF STREET LIGHT ALL OVER THE COMPOUND	10,000,000
	PERIMETRE FENCING	3,000,000
<b>032084520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>8,000,000</b>
032084520010000	CONSTRUCTION OF SPORTS PAVILLION	3,000,000
032084520020000	CONSTRUCTION OF COLLEGE STORE WITH FURNITURE	5,000,000
<b>320150</b>	<b>FGGC UMUAHIA</b>	<b>261,230,151</b>
	<b>TOTAL ALLOCATION:</b>	<b>261,230,151</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032083607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>121,349,719</b>
<b>032083607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>107,866,417</b>
032083607000011	CONSOLIDATED SALARY	107,866,417
<b>032083607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032083607000021	NON-REGULAR ALLOWANCES	0
032083607000022	RENT SUBSIDY	0
<b>032083607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>13,483,302</b>
032083607000031	NHIS	5,393,321
032083607000032	PENSION	8,089,981
<b>032083607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,880,432</b>
	OVERHEAD	27,177,780
	MEAL SUBSIDY	50,702,652

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL CAPITAL PROJECT</b>	<b>62,000,000</b>
<b>032083620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>62,000,000</b>
032083620010000	CONSTRUCTION OF ACCESSN ROADS (STREETS) WITH LIGHTS, DRAINAGES OF 300M	21,000,000
032083620020000	CONSTRUCTION OF 1NO SPORT PAVILLON	15,000,000
032083620030000	RENOVATION OF HOSTELS	11,000,000
032083620040000	CONSTRUCTION OF 1NO BLOCK OF CLINIC (SICK - BAY) AND HOSPITAL EQUIPMENT	15,000,000
<b>0320847</b>	<b>FGGC BWARI</b>	<b>275,505,436</b>
	<b>TOTAL ALLOCATION:</b>	<b>275,505,436</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>138,596,392</b>
<b>032084707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>123,196,793</b>
032084707000011	CONSOLIDATED SALARY	123,196,793
<b>032084707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084707000021	NON-REGULAR ALLOWANCES	0
032084707000022	RENT SUBSIDY	0
<b>032084707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>15,399,599</b>
032084707000031	NHIS	6,159,840
032084707000032	PENSION	9,239,759
<b>032084707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>98,909,044</b>
	OVERHEAD	36,977,704
	MEAL SUBSIDY	61,931,340
	<b>TOTAL CAPITAL PROJECT</b>	<b>38,000,000</b>
<b>032084710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>38,000,000</b>
032084710010000	MULTI - PURPOSE HALL	15,000,000
032084710020000	SPORTS PAVILLION	6,000,000
032084710030000	KITCHEN AND DINING HALL	16,000,000
032084710040000	WORKSHOP AND SEMINARY FOR STAFF STUDENT	1,000,000
<b>0320848</b>	<b>FGGC IKOT-OBIO-ITONG</b>	<b>256,726,734</b>
	<b>TOTAL ALLOCATION:</b>	<b>256,726,734</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>82,394,132</b>
<b>032084807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>73,239,228</b>
032084807000011	CONSOLIDATED SALARY	73,239,228
<b>032084807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084807000021	NON-REGULAR ALLOWANCES	0
032084807000022	RENT SUBSIDY	0
<b>032084807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>9,154,904</b>
032084807000031	NHIS	3,661,961
032084807000032	PENSION	5,492,942
<b>032084807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>83,832,603</b>
	OVERHEAD	25,496,695
	MEAL SUBSIDY	58,335,908
	<b>TOTAL CAPITAL PROJECT</b>	<b>90,500,000</b>
<b>032084810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>90,500,000</b>
032084810010000	PERIMETER FENCING	7,000,000
	CONSTRUCTION OF ADMIN. BLOCK	15,000,000
	CONSTRUCTION OF ASSEMBLY HALL	20,000,000
	PROCUREMENT OF 300 KV GENERATOR	5,000,000
	REHABILITATION OF CLASSROOMS	5,000,000
	CONSTRUCTION OF BATHROOMS AND TOILETS	5,000,000
	PROCUREMENT OF 40 SEATER BUS (TOYOTA)	12,000,000
	CONSTRUCTION OF SCIENCE BLOCK ( 8 UNITS)	5,000,000
	504 STATION WAGON	3,000,000
	PROCUREMENT OF SCIENTIFIC EQUIPMENT	5,000,000
	MEDICAL EQUIPMENT	6,000,000
	HOME ECONOMICS LAB	1,500,000
	LECTURE THEATRE	1,000,000
<b>0320849</b>	<b>FGGC BAUCHI</b>	<b>268,241,460</b>
	<b>TOTAL ALLOCATION:</b>	<b>268,241,460</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032084907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>111,001,268</b>
<b>032084907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>98,667,794</b>
032084907000011	CONSOLIDATED SALARY	98,667,794
<b>032084907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032084907000021	NON-REGULAR ALLOWANCES	0
032084907000022	RENT SUBSIDY	0
<b>032084907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>12,333,474</b>
032084907000031	NHIS	4,933,390
032084907000032	PENSION	7,400,085
<b>032084907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,240,192</b>
	OVERHEAD	21,578,709
	MEAL SUBSIDY	55,661,483
	<b>TOTAL CAPITAL PROJECT</b>	<b>80,000,000</b>
<b>032084910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>20,000,000</b>
032084910010000	PERIMETER WALL FENCING	10,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032084910020000	CONSTRUCTION OF MULTI PURPOSE ASSEMBLY HALL	10,000,000
<b>032084920000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>60,000,000</b>
032084920010000	RENOVATION OF 8 BLOCK OF CLASSROOMS	8,000,000
032084920020000	PURCHASE OF NEW STATION WAGON PEUGOET	3,000,000
032084920030000	RENOVATION OF 3 BLOCK OF STORE	3,000,000
	EXPANSION OF DINING HALL	10,000,000
	RENOVATION OF 15 Nos OF 3 BEDROOMS STAFF QUARTER	19,500,000
	RENOVATION OF 15 Nos OF 2 BEDROOMS STAFF QUARTER	15,000,000
	RENOVATION OF ADMIN BLOCK	1,500,000
<b>0320850</b>	<b>FGGC MONGUNO</b>	<b>124,336,281</b>
	<b>TOTAL ALLOCATION:</b>	<b>124,336,281</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>48,605,507</b>
<b>032085007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>43,204,895</b>
032085007000011	CONSOLIDATED SALARY	43,204,895
<b>032085007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085007000021	NON-REGULAR ALLOWANCES	0
032085007000022	RENT SUBSIDY	0
<b>032085007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,400,612</b>
032085007000031	NHIS	2,160,245
032085007000032	PENSION	3,240,367
<b>032085007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>54,230,774</b>
	OVERHEAD	15,646,613
	MEAL SUBSIDY	38,584,161
	<b>TOTAL CAPITAL PROJECT</b>	<b>21,500,000</b>
<b>032085010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>13,500,000</b>
032085010010000	PERIMETER FENCING OF THE COLLEGE	6,500,000
032085010020000	SPORT PITCHES AND FACILITIES	2,000,000
032085010030000	REHABILITATION OF HOSTEL BLOCKS 4 NOS.	4,000,000
032085010050000	RENOVATION AND WALLING OF PRINCIPAL'S HOUSE	1,000,000
<b>032085020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>8,000,000</b>
032085020010000	CONSTRUCTION OF FEDERAL ROADS AND DRAINAGE	2,000,000
032085020020000	RENOVATION OF 2 BLOCKS OF ABANDONED STAFF	2,000,000
032085020030000	WIRING / STREET LIGHTING (ADM. BLOCK)	4,000,000
<b>0320851</b>	<b>FGGC CALABAR</b>	<b>227,696,496</b>
	<b>TOTAL ALLOCATION:</b>	<b>227,696,496</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>100,173,551</b>
<b>032085107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>89,043,156</b>
032085107000011	CONSOLIDATED SALARY	89,043,156
<b>032085107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085107000021	NON-REGULAR ALLOWANCES	0
032085107000022	RENT SUBSIDY	0
<b>032085107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,130,395</b>
032085107000031	NHIS	4,452,158
032085107000032	PENSION	6,678,237
<b>032085107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>68,522,945</b>
	OVERHEAD	19,433,617
	MEAL SUBSIDY	49,089,328
	<b>TOTAL CAPITAL PROJECT</b>	<b>59,000,000</b>
<b>032085110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>34,000,000</b>
032085110010000	COMPLETION OF 200M PERIMETER WALL FENCE	5,000,000
032085110020000	REHABILITATION OF CHEMISTRY/INTERSCIENCE/AGRIC.SCIENCE BLOCK	5,000,000
032085110030000	COMPLETION OF THE COLLEGE LIBRARY	12,000,000
032085110040000	COMPLETION OF THE COLLEGE DINING HALL	12,000,000
	<b>NEW PROJECTS (OTHERS)</b>	<b>25,000,000</b>
	PURCHASE OF 500 NO DOUBLE DESK SEATER	2,500,000
	CONSTRUCTION OF 10NO BLOCKS NEW TOILETS FOR SENIOR & JUNIOR HOSTELS OF 12 TOILETS PER BLOCK	12,500,000
	PURCHASE OF 120KVA GENERATOR FOR THE COLLEGE	10,000,000
<b>0320852</b>	<b>FGGC IBUSA</b>	<b>263,026,394</b>
	<b>TOTAL ALLOCATION:</b>	<b>263,026,394</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>109,276,166</b>
<b>032085207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>97,134,370</b>
032085207000011	CONSOLIDATED SALARY	97,134,370
<b>032085207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085207000021	NON-REGULAR ALLOWANCES	0
032085207000022	RENT SUBSIDY	0
<b>032085207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>12,141,796</b>
032085207000031	NHIS	4,856,719
032085207000032	PENSION	7,285,078
<b>032085207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>72,250,228</b>
	OVERHEAD	22,104,748
	MEAL SUBSIDY	50,145,480

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL CAPITAL PROJECT</b>	<b>81,500,000</b>
<b>032085210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>81,500,000</b>
032085210010000	ADMINISTRATIVE BLOCK-1 NO.	7,000,000
	STAFF QUARTERS-2 BLOCKS OF SIX FLATS OF 3 BED ROOMS EACH	20,000,000
	MODERN DORMITORIES FOR GIRLS-2 BLOCKS	15,000,000
	ONE SCIENCE BLOCK OF 4 UNITS	2,000,000
	CONSTRUCTION OF INTRO-TECH WORKSHOP-1 NO.	1,500,000
	SUPPLY OF TECHNOLOGICAL EQUIPMENT	5,000,000
	EROSION CONTROL; CONSTRUCTION OF ROADS AND DRAINAGES	25,000,000
	MOTOR VEHICLE:1 NO. STATION WAGON PEUGEOT, 1 NO. PICK-UP VAN	4,000,000
	OFFICE EQUIPMENT:AIR CONDITIONERS, FIRE RESISTANT CABINETS,FANS ETC.	2,000,000
<b>0320853</b>	<b>FGGC BENIN</b>	<b>276,417,799</b>
	<b>TOTAL ALLOCATION:</b>	<b>276,417,799</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>138,444,308</b>
<b>032085307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>123,061,607</b>
032085307000011	CONSOLIDATED SALARY	123,061,607
<b>032085307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085307000021	NON-REGULAR ALLOWANCES	0
032085307000022	RENT SUBSIDY	0
<b>032085307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>15,382,701</b>
032085307000031	NHIS	6,153,080
032085307000032	PENSION	9,229,621
<b>032085307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>65,973,491</b>
	OVERHEAD	20,006,801
	MEAL SUBSIDY	45,966,690
	<b>TOTAL CAPITAL PROJECT</b>	<b>72,000,000</b>
<b>032085310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>55,000,000</b>
032085310010000	KITCHEN/DINING HALL COMPLEX	20,000,000
032085310020000	LIBRARY COMPLEX	30,000,000
032085310030000	PERIMETER FENCE	5,000,000
<b>032085320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>17,000,000</b>
032085320010000	GENERATING SET 150 KVA	12,000,000
032085320020000	TRACTOR/SLASHER	5,000,000
<b>0320854</b>	<b>FGGC IBILLO</b>	<b>223,005,435</b>
	<b>TOTAL ALLOCATION:</b>	<b>223,005,435</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>92,413,643</b>
<b>032085407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>82,145,460</b>
032085407000011	CONSOLIDATED SALARY	82,145,460
<b>032085407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085407000021	NON-REGULAR ALLOWANCES	0
032085407000022	RENT SUBSIDY	0
<b>032085407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,268,183</b>
032085407000031	NHIS	4,107,273
032085407000032	PENSION	6,160,910
<b>032085407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>34,591,792</b>
	OVERHEAD	12,304,912
	MEAL SUBSIDY	22,286,880
	<b>TOTAL CAPITAL PROJECT</b>	<b>96,000,000</b>
<b>032085410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>67,000,000</b>
032085410010000	NEW 1 BLOCK OF 6 CLASSROOMS	3,000,000
032085410020000	1 DINING HALL/KITCHEN COMPLEX	20,000,000
	1 NO BLOCK OF BOYS HOSTEL	5,000,000
	1 NO BLOCK OF GIRLS HOSTEL	5,000,000
	CONSTRUCTION OF EXAM HALL	10,000,000
	ONE HOME ECON'S LABORATORY	2,000,000
	CONSTRUCTION OF COLLEGE LIBRARY	9,000,000
	ONE ASSEMBLY HALL	10,000,000
	ONE SPORTS COMPLEX	3,000,000
<b>032085420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>29,000,000</b>
032085420010000	RENOVATION OF 2 OLD BUILDINGS	10,000,000
032085420020000	1 NO. COASTER BUS	9,000,000
032085420030000	ONE CENTRAL ADMIN BLOCK	10,000,000
<b>0320855</b>	<b>FGGC ENUGU</b>	<b>389,327,976</b>
	<b>TOTAL ALLOCATION:</b>	<b>389,327,976</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>233,344,443</b>
<b>032085507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>207,417,283</b>
032085507000011	CONSOLIDATED SALARY	207,417,283
<b>032085507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085507000021	NON-REGULAR ALLOWANCES	0
032085507000022	RENT SUBSIDY	0



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032085507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>25,927,160</b>
032085507000031	NHIS	10,370,864
032085507000032	PENSION	15,556,296
<b>032085507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>127,983,532</b>
	OVERHEAD	37,443,082
	MEAL SUBSIDY	90,540,450
	<b>TOTAL CAPITAL PROJECT</b>	<b>28,000,000</b>
<b>032085520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>28,000,000</b>
	PROCUREMENTAL OF PREVOCATIONAL EQUIPMENT AND CONSTRUCTION	3,000,000
032085520040000	REHABILITATION OF ACCESS ROAD	10,000,000
	PURCHASE OF ANAMCO MERCEDES BENZ BUS	15,000,000
<b>0320856</b>	<b>FGGC LEJJA</b>	<b>243,236,056</b>
	<b>TOTAL ALLOCATION:</b>	<b>243,236,056</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>90,274,156</b>
<b>032085607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>80,243,694</b>
032085607000011	CONSOLIDATED SALARY	80,243,694
<b>032085607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085607000021	NON-REGULAR ALLOWANCES	0
032085607000022	RENT SUBSIDY	0
<b>032085607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,030,462</b>
032085607000031	NHIS	4,012,185
032085607000032	PENSION	6,018,277
<b>032085607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,961,900</b>
	OVERHEAD	21,602,280
	MEAL SUBSIDY	56,359,620
	<b>TOTAL CAPITAL PROJECT</b>	<b>75,000,000</b>
<b>032085610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>49,000,000</b>
032085610010000	PERIMETER FENCING OF THE ENTIRE COLLEGE 100METERS.	12,000,000
	PRINCIPALS HOUSE (4 BEDROOM BUNGALOW) VICE-PRINCIPALS (3 BEDROOMS).	12,000,000
032085610020000	1 HOSTEL.	10,000,000
032085610030000	6 CLASSROOM BLOCKS.	15,000,000
<b>032085610040000</b>	<b>NEW CAPITAL PROJECTS (OTHERS)</b>	<b>26,000,000</b>
	PURCHASE OF 1 NO 504 S/ WAGON	4,000,000
	1 NO COASTER BUS	9,000,000
	RENOVATION OF HOSTELS AND CLASSROOM	13,000,000
<b>0320857</b>	<b>FGGC OWERRI</b>	<b>333,160,877</b>
	<b>TOTAL ALLOCATION:</b>	<b>333,160,877</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>155,724,542</b>
<b>032085707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>138,421,815</b>
032085707000011	CONSOLIDATED SALARY	138,421,815
<b>032085707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085707000021	NON-REGULAR ALLOWANCES	0
032085707000022	RENT SUBSIDY	0
<b>032085707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>17,302,727</b>
032085707000031	NHIS	6,921,091
032085707000032	PENSION	10,381,636
<b>032085707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>124,086,335</b>
	OVERHEAD	48,813,635
	MEAL SUBSIDY	75,272,700
	<b>TOTAL CAPITAL PROJECT</b>	<b>53,350,000</b>
<b>032085710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>34,350,000</b>
032085710010000	COMPLETION,EQUIPMENT OF ADMIN BLOCK.	5,000,000
	CHEMICALS, EQUIPMENTS AND SPECIMEN FOR CHEMISTRY, PHYSICS, BIOLOGY AND INTEGRATED SCIENCE LABORATORIES.	1,500,000
032085710030000	RENOVATION AND EXTENSION OF 3NOS SCIENCE BLOCK.	2,500,000
032085710040000	COMPLETION OF 3NOS BLOCKS OF 6 CLASSROOMS EACH.	2,500,000
032085710050000	RE-ROOFING AND RE-FLOORING OF 40NOS DORMITORIES.	1,500,000
032085710060000	RE-ROOFING AND RE-FLOORING OF CLASSROOMS.	1,500,000
032085710070000	CLINIC EXTENSION, RENOVATION, DRUGS AND EQUIPMENT.	
	SPORT EQUIPMENT	1,000,000
	RE-ROOFING, RENOVATION, FURNISHING OF 8NOS HOUSE MISTRESS QUARTERS	3,850,000
	FENCING AND RENOVATION OF NEW EXTENSION SITE 500M.	15,000,000
<b>032085720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>19,000,000</b>
032085720030000	PROVISION OF CLASSROOM FURNITURE	10,000,000
032085720040000	OFFICE FURNITURE AND EQUIPMENT	3,000,000
032085720050000	1 KM ACCESS ROAD	6,000,000
<b>0320858</b>	<b>FGGC KAZAURE</b>	<b>165,536,378</b>
	<b>TOTAL ALLOCATION:</b>	<b>165,536,378</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032085807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>77,431,516</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032085807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>68,828,014</b>
032085807000011	CONSOLIDATED SALARY	68,828,014
<b>032085807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032085807000021	NON-REGULAR ALLOWANCES	0
032085807000022	RENT SUBSIDY	0
<b>032085807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,603,502</b>
032085807000031	NHIS	3,441,401
032085807000032	PENSION	5,162,101
<b>032085807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,104,862</b>
	OVERHEAD	20,316,962
	MEAL SUBSIDY	41,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>26,000,000</b>
<b>032085810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>7,000,000</b>
032085810010000	PROVISION OF 250KVA GENERATOR.	7,000,000
<b>032085820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>19,000,000</b>
032085820010000	PROVISION OF WATER-CLOSE SET TOILET	4,500,000
032085820020000	RENOVATION OF 2 NOS BURNT STAFF QUARTERS	5,500,000
032085820030000	RENOVATION OF 1 NO. BOREHOLE AND SERVING OF ANOTHERS	2,500,000
032085820040000	RENOVATION & FURNISHING OF PRINCIPALS HOUSE	1,500,000
032085820050000	SUPPLY OF 20 NO AIR-CONDITIONER 1.5HP & 2HP	1,500,000
032085820060000	PURCHASE OF 1 NO. PICK UP VAN (PEUGEOT)	3,500,000
<b>0320815</b>	<b>FGC KIWAWA</b>	<b>195,065,462</b>
	<b>TOTAL ALLOCATION:</b>	<b>195,065,462</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>47,650,438</b>
<b>032081507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>42,355,945</b>
032081507000011	CONSOLIDATED SALARY	42,355,945
<b>032081507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081507000021	NON-REGULAR ALLOWANCES	0
032081507000022	RENT SUBSIDY	0
<b>032081507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,294,493</b>
032081507000031	NHIS	2,117,797
032081507000032	PENSION	3,176,696
<b>032081507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,415,024</b>
	OVERHEAD	20,627,124
	MEAL SUBSIDY	41,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>85,000,000</b>
<b>032081510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>33,000,000</b>
032081510010000	PERIMETER FENCING	10,000,000
	ADMINISTRATIVE BLOCK	15,000,000
	ACCESS ROAD NET WORK	3,000,000
	STANDARD SICK BAY	5,000,000
<b>032081520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>52,000,000</b>
032081520010000	BLOCK OF 5 NO CLASS ROOMS	10,000,000
032081520020000	1 NO COASTER BUS 25 SEATERS	7,000,000
032081520030000	5 NO OF STAFF QUARTERS OF 2 BEDROOM	15,000,000
032081520040000	HOSTELS FOR GIRLS	10,000,000
032081520050000	250 KVA POWER GENERATOR	10,000,000
<b>0320817</b>	<b>FGC MINJIBIR</b>	<b>400,508,624</b>
	<b>TOTAL ALLOCATION:</b>	<b>400,508,624</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032081707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>80,149,330</b>
<b>032081707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>71,243,849</b>
032081707000011	CONSOLIDATED SALARY	71,243,849
<b>032081707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032081707000021	NON-REGULAR ALLOWANCES	0
032081707000022	RENT SUBSIDY	0
<b>032081707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,905,481</b>
032081707000031	NHIS	3,562,192
032081707000032	PENSION	5,343,289
<b>032081707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>64,359,294</b>
	OVERHEAD	21,122,746
	MEAL SUBSIDY	43,236,547
	<b>TOTAL CAPITAL PROJECT</b>	<b>256,000,000</b>
<b>032081710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>213,200,000</b>
032081710010000	RENOVATION OF 12 BLOCKS HOSTELS	10,000,000
032081710020000	LAB EQUIPMENT & REN OF LAB	33,000,000
	PERIMETER WALL FENCING	44,000,000
	GENERATING PLANT	6,000,000
	CONSTRUCTION OF 6 BLOCKS OF HOSTELS	38,500,000
	CONST. OF GUIDANCE & COUNSELLING UNIT	13,200,000
	600 SET OF STUDENT DESK	8,800,000
	CONST. OF TOILET IN THE SCH. AREA	13,200,000
	CONST. OF 6 CLASSROOMS/RENOVATION OF QUARTERS	30,300,000
	BOREHOLE	5,500,000
	SPORTS PAVILLION	3,300,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	FURNITURE 500 BEDS	7,400,000
<b>032081720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>42,800,000</b>
032081720010000	OFFICE FURNITURE	5,500,000
032081720020000	KITCHEN COMPLEX	16,500,000
032081720030000	SUPPLY OF TYPEWRITERS	4,300,000
	CONSTRUCTION OF LIBRARY COMPLEX	16,500,000
<b>0320861</b>	<b>FGGC KABBA</b>	<b>151,342,471</b>
	<b>TOTAL ALLOCATION:</b>	<b>151,342,471</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>62,456,859</b>
<b>032086107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>55,517,208</b>
032086107000011	CONSOLIDATED SALARY	55,517,208
<b>032086107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086107000021	NON-REGULAR ALLOWANCES	0
032086107000022	RENT SUBSIDY	0
<b>032086107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,939,651</b>
032086107000031	NHIS	2,775,860
032086107000032	PENSION	4,163,791
<b>032086107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>41,485,612</b>
	OVERHEAD	13,766,305
	MEAL SUBSIDY	27,719,307
	<b>TOTAL CAPITAL PROJECT</b>	<b>47,400,000</b>
<b>032086110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>20,000,000</b>
032086110010000	ADMIN BLOCK CONSTRUCTION	5,000,000
032086110020000	LIBRARY COMPLEX/EQUIP	5,000,000
	STREET LIGHT	10,000,000
<b>032086120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>27,400,000</b>
032086120010000	FURNISHING OF 4 LABORATORY	5,425,000
032086120020000	PROVISION ACCESSORIES / EQUIPMENTS FOR 4 SCI LAB	1,975,000
032086120030000	CONSTRUCTION OF MULTI-PURPOSE HALL	20,000,000
<b>0320862</b>	<b>FGGC OMU-ARAN</b>	<b>196,172,430</b>
	<b>TOTAL ALLOCATION:</b>	<b>196,172,430</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>80,885,747</b>
<b>032086207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>71,898,442</b>
032086207000011	CONSOLIDATED SALARY	71,898,442
<b>032086207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086207000021	NON-REGULAR ALLOWANCES	0
032086207000022	RENT SUBSIDY	0
<b>032086207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,987,305</b>
032086207000031	NHIS	3,594,922
032086207000032	PENSION	5,392,383
<b>032086207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>62,286,683</b>
	OVERHEAD	23,284,643
	MEAL SUBSIDY	39,002,040
	<b>TOTAL CAPITAL PROJECT</b>	<b>53,000,000</b>
<b>032086210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>38,000,000</b>
032086210010000	CONSTRUCTION OF 3 TWIN BLOCK OF HOSTELS	20,000,000
032086210020000	1 NO OF ASSEMBLY HALL	7,000,000
	1 NO OF SCIENCE (CHEMISTRY, PHYSICS AND BIOLOGY) LABS AND EQUIPMENT	9,000,000
	1 NO OF G&C BLOCK	2,000,000
<b>032086220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>15,000,000</b>
032086220010000	BLOCKWALL PERIMETER FENCING	15,000,000
<b>0320863</b>	<b>FGGC ILORIN</b>	<b>256,220,896</b>
	<b>TOTAL ALLOCATION:</b>	<b>256,220,896</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>138,530,789</b>
<b>032086307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>123,138,479</b>
032086307000011	CONSOLIDATED SALARY	123,138,479
<b>032086307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086307000021	NON-REGULAR ALLOWANCES	0
032086307000022	RENT SUBSIDY	0
<b>032086307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>15,392,310</b>
032086307000031	NHIS	6,156,924
032086307000032	PENSION	9,235,386
<b>032086307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>66,190,107</b>
	OVERHEAD	25,210,106
	MEAL SUBSIDY	40,980,001
	<b>TOTAL CAPITAL PROJECT</b>	<b>51,500,000</b>
<b>032086310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>41,500,000</b>
032086310010000	FENCING OF GIRLS' HOSTEL	3,500,000
032086310020000	RENOVATION OF 5NO BOYS AND 5 NO GIRLS HOSTELS	10,000,000
032086310030000	RENOVATION OF ONE SCIENCE LAB	
032086310040000	COMPLETION OF ASSEMBLY HALL	10,000,000
032086310050000	COMPLETION OF COLLEGE LIBRARY	6,000,000
032086310060000	COMPLETION OF PERIMETRE FENCING	3,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032086310070000	RENOVATION OF DINING HALL	
	CONSTRUCTION OF SPORT PAVILLION TO ACCOMMODATE 2000 SPECTATORS	4,000,000
	CONSTRUCTION OF BATHROOM FOR BOYS AND GIRLS 7 NOS FOR BOYS, 7 NOS FOR GIRLS	5,000,000
<b>032086320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>10,000,000</b>
0320860320010000	TARRING OF INTERNAL ROAD NETWORK AND CONSRUCTION OF DRAINAGES	10,000,000
<b>0320864</b>	<b>FGGC BAKORI</b>	<b>236,287,247</b>
	<b>TOTAL ALLOCATION:</b>	<b>236,287,247</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>97,464,171</b>
<b>032086407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>86,634,819</b>
032086407000011	CONSOLIDATED SALARY	86,634,819
<b>032086407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086407000021	NON-REGULAR ALLOWANCES	0
032086407000022	RENT SUBSIDY	0
<b>032086407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>10,829,352</b>
032086407000031	NHIS	4,331,741
032086407000032	PENSION	6,497,611
<b>032086407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>59,023,075</b>
	OVERHEAD	17,235,175
	MEAL SUBSIDY	41,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>79,800,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>5,000,000</b>
	RENOVATION OF 5 BLOCKS OF CLASSROOMS	5,000,000
<b>032086420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>74,800,000</b>
032086420010000	RENOVATION OF BIOLOGY LAB	4,500,000
032086420020000	PURCHASE OF 28 SEATER BUS	10,000,000
032086420030000	RENOVATION OF JUNIOR, INTERMEDIATE AND SENIOR STAFF QUARTERS	22,000,000
032086420040000	CONSTRUCTION OF 2500 SEATER AUDITORIUM (COMMENCEMENT)	20,000,000
032086420050000	RENOVATION OF INTRODUCTORY TECHNOLOGY LAB.	5,000,000
032086420060000	PROVISION OF SECURITY LIGHTS AROUND THE COLLEGE	5,000,000
	PROVISION OF STUDENTS DESKS & CHAIRS	8,300,000
<b>0320865</b>	<b>FGGC GWANDU</b>	<b>187,809,229</b>
	<b>TOTAL ALLOCATION:</b>	<b>187,809,229</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>53,338,274</b>
<b>032086507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>47,411,799</b>
032086507000011	CONSOLIDATED SALARY	47,411,799
<b>032086507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086507000021	NON-REGULAR ALLOWANCES	0
032086507000022	RENT SUBSIDY	0
<b>032086507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,926,475</b>
032086507000031	NHIS	2,370,590
032086507000032	PENSION	3,555,885
<b>032086507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>83,270,955</b>
	OVERHEAD	33,125,475
	MEAL SUBSIDY	50,145,480
	<b>TOTAL CAPITAL PROJECT</b>	<b>51,200,000</b>
<b>032086520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>51,200,000</b>
032086520010000	GAMES GROUND AND SPORTS PAVL. BASKET BALL, V. BALL, HAND BALL AND TABLE TENNIS	20,000,000
032086520020000	CONSTRUCTION OF MOTORISED BOREHOLE AND OVERHEAD TANK	6,000,000
032086520030000	RENOVATION OF 9 NO STAFF QUARTERS.	6,000,000
032086520040000	CONSTRUCTION OF MULTI PURPOSE HALL	6,000,000
032086520050000	PURCHASE OF PUBLIC ADDRESS SYSTEM	1,200,000
032086520060000	COMPLETION OF ABANDONED LABORATORY 2	4,000,000
032086520070000	PURCHASE OF COMPUTER ACCESSORIES	500,000
032086520080000	FURNISHING OF OFFICES OF 5 SENIOR OFFICERS ADMINISTRATIVE BLOCK	2,500,000
	PURCHASE OF 15 SEATER STUDENTS BUS	5,000,000
<b>0320866</b>	<b>FGGC BIDA</b>	<b>153,307,863</b>
	<b>TOTAL ALLOCATION:</b>	<b>153,307,863</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>71,394,238</b>
<b>032086607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>63,461,545</b>
032086607000011	CONSOLIDATED SALARY	63,461,545
<b>032086607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086607000021	NON-REGULAR ALLOWANCES	0
032086607000022	RENT SUBSIDY	0
<b>032086607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,932,693</b>
032086607000031	NHIS	3,173,077
032086607000032	PENSION	4,759,616

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032086607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>50,913,625</b>
	OVERHEAD	17,483,305
	MEAL SUBSIDY	33,430,320
	<b>TOTAL CAPITAL PROJECT</b>	<b>31,000,000</b>
<b>032086610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>16,000,000</b>
032086610010000	CONSTRUCTION OF ASSEMBLY HALL	10,000,000
032086610020000	PROVISION OF TRACTOR	
032086610030000	PROVISION IF INTERNAL ACCESS ROADS WITH DRAINAGE	2,000,000
032086610040000	GENERAL RENOVATION OF THE STAFF QUARTERS	2,000,000
032086610050000	DRILLING OF BOREHOLE WITH OVERHEAD TANK, UNDERGROUND TANK, 4 WATER RECTICULATION AND GENERATOR	2,000,000
<b>032086620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>15,000,000</b>
032086620010000	INSTALLATION OF STREET LIGHTNING METAL POLE CONCRETE BASE CABLES 4 FITTINGS	15,000,000
<b>0320867</b>	<b>FGGC LANGTANG</b>	<b>278,082,500</b>
	<b>TOTAL ALLOCATION:</b>	<b>278,082,500</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>107,363,271</b>
<b>032086707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>95,434,019</b>
032086707000011	CONSOLIDATED SALARY	95,434,019
<b>032086707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086707000021	NON-REGULAR ALLOWANCES	0
032086707000022	RENT SUBSIDY	0
<b>032086707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,929,252</b>
032086707000031	NHIS	4,771,701
032086707000032	PENSION	7,157,551
<b>032086707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>70,719,229</b>
	OVERHEAD	23,638,195
	MEAL SUBSIDY	47,081,034
	<b>TOTAL CAPITAL PROJECT</b>	<b>100,000,000</b>
<b>032086710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>77,000,000</b>
032086710010000	REHABILITATION OF TWIN BLOCKS OF HOSTELS	10,000,000
032086710020000	REHABILITATION OF 18 NOS BLOCK OF 2 CLASSROOMS EACH	21,000,000
032086710030000	REHABILITATION OF ABANDONED VOCATIONAL WORKSHOP COMPLEX	5,000,000
	CONSTRUCTION OF 2 NOS HOSTEL BLOCKS	10,000,000
	CONSTRUCTION OF SCIENCE BLOCK	13,000,000
	CONSTRUCTION OF MULTI PURPOSE HALL	11,000,000
	CONSTRUCTION OF SPORTS PAVILLION	5,000,000
	CONSTRUCTION OF STUDENT COMMON ROOM	2,000,000
<b>032086720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>23,000,000</b>
032086720000000	EQUIPPING OF VOCATIONAL WORKSHOP COMPLEX	5,000,000
032086720010000	EQUIPPING AND FURNISHING THE SCHOOL LABORATORY	3,000,000
032086720020000	PROVISION OF BANK BED	2,000,000
032086720030000	CONSTRUCTION OF BOREHOLE 2 NOS.	8,000,000
032086720050000	REHABILITATION OF INTERNAL ROADS DRAINAGES & STREET LIGHT	5,000,000
<b>0320868</b>	<b>FGGC ABULOMA</b>	<b>327,100,470</b>
	<b>TOTAL ALLOCATION:</b>	<b>327,100,470</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>158,550,424</b>
<b>032086807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>140,933,710</b>
032086807000011	CONSOLIDATED SALARY	140,933,710
<b>032086807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086807000021	NON-REGULAR ALLOWANCES	0
032086807000022	RENT SUBSIDY	0
<b>032086807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>17,616,714</b>
032086807000031	NHIS	7,046,686
032086807000032	PENSION	10,570,028
<b>032086807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>89,550,046</b>
	OVERHEAD	25,922,241
	MEAL SUBSIDY	63,627,805
	<b>TOTAL CAPITAL PROJECT</b>	<b>79,000,000</b>
<b>032086810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>79,000,000</b>
032086810010000	20 UNCOMPLETED STAFF QUARTERS	46,200,000
032086810020000	RENOVATION OF 10 CLASSROOM BLOCKS	3,455,915
	COMPLETION OF 2NO HALF STUDENTS HOSTELS	12,000,000
	RENOVATION OF SCIENCE LABS	3,000,000
	PERIMETER FENCING	6,444,085
	PROVISION OF STREET LIGHTS	4,000,000
	1NO 504 SALOON CAR	3,900,000
<b>0320869</b>	<b>FGGC GUSAU</b>	<b>169,871,078</b>
	<b>TOTAL ALLOCATION:</b>	<b>169,871,078</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032086907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>69,145,970</b>
<b>032086907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>61,463,084</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032086907000011	CONSOLIDATED SALARY	61,463,084
<b>032086907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032086907000021	NON-REGULAR ALLOWANCES	0
032086907000022	RENT SUBSIDY	0
<b>032086907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,682,886</b>
032086907000031	NHIS	3,073,154
032086907000032	PENSION	4,609,731
<b>032086907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>59,085,108</b>
	OVERHEAD	17,297,208
	MEAL SUBSIDY	41,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>41,640,000</b>
<b>032086920000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>41,640,000</b>
032086920020000	CONSTR. OF SICK BAY	15,000,000
032086920030000	PROV. OF VOCATIONAL EQMT.	5,000,000
032086920040000	RENOVATION G&C OFFICE	1,500,000
032086920050000	CLASS ROOM FURNITURE (500NO)	7,000,000
032086920070000	STUDENT'S TYPE WRITER (40 NO)	13,140,000
<b>0320870</b>	<b>FGGC JALINGO</b>	<b>173,421,994</b>
	<b>TOTAL ALLOCATION:</b>	<b>173,421,994</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>70,050,357</b>
<b>032087007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>62,266,984</b>
032087007000011	CONSOLIDATED SALARY	62,266,984
<b>032087007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087007000021	NON-REGULAR ALLOWANCES	0
032087007000022	RENT SUBSIDY	0
<b>032087007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,783,373</b>
032087007000031	NHIS	3,113,349
032087007000032	PENSION	4,670,024
<b>032087007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>65,371,637</b>
	OVERHEAD	29,155,457
	MEAL SUBSIDY	36,216,180
	<b>TOTAL CAPITAL PROJECT</b>	<b>38,000,000</b>
<b>032087010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>38,000,000</b>
032087010010000	CONSTRUCTION OF 1 STANDARD ADMINISTRATIVE BLOCK.	18,000,000
	RENOVATION OF HOSTELS BLOCKS	15,000,000
	ACCESS ROAD WITH DRAINAGES	5,000,000
<b>0320871</b>	<b>FGGC WUKARI</b>	<b>299,724,563</b>
	<b>TOTAL ALLOCATION:</b>	<b>299,724,563</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>130,954,727</b>
<b>032087107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>116,404,202</b>
032087107000011	CONSOLIDATED SALARY	116,404,202
<b>032087107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087107000021	NON-REGULAR ALLOWANCES	0
032087107000022	RENT SUBSIDY	0
<b>032087107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>14,550,525</b>
032087107000031	NHIS	5,820,210
032087107000032	PENSION	8,730,315
<b>032087107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>77,669,836</b>
	OVERHEAD	17,885,280
	MEAL SUBSIDY	59,784,556
	<b>TOTAL CAPITAL PROJECT</b>	<b>91,100,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>56,100,000</b>
	RENOVATION OF 12 DORMITORIES	5,400,000
	REHABILITATION AND ROOFING OF LIBRARY COMPLEX	2,500,000
	PROVISION OF BIOLOGY SCIENCE EQUIPMENT & CHEMICALS	10,000,000
	PROVISION OF 1NO. FUNCTIONAL BOREHOLE	6,500,000
	RENOVATION OF 12 NOS. CLASSROOM	4,200,000
	RENOVATION OF 10 NOS. STAFF QUARTERS	4,500,000
	RENOVATION OF 1NO. OF DINNING HALL/KITCHEN	2,500,000
	PROVISION OF 1000 NOS. STUDENT DESK	4,000,000
	RENOVATION OF PHYSICS, CHEMISTRY & BIOLOGY LAB.	1,500,000
	ERECTION OF PRIMARY PERIMETER FENCING ROUND THE COLLEGE	15,000,000
<b>032087120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>35,000,000</b>
032087120010000	PURCHASE 1NO. WATER TANKER	20,000,000
032087120020000	ROAD NETWORK	15,000,000
<b>0320872</b>	<b>FGGC EFON ALAYE</b>	<b>131,437,398</b>
	<b>TOTAL ALLOCATION:</b>	<b>131,437,398</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>53,310,209</b>
<b>032087207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>47,386,852</b>
032087207000011	CONSOLIDATED SALARY	47,386,852
<b>032087207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087207000021	NON-REGULAR ALLOWANCES	0
032087207000022	RENT SUBSIDY	0

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
<b>032087207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,923,357</b>
032087207000031	NHIS	2,369,343
032087207000032	PENSION	3,554,014
<b>032087207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>37,627,189</b>
	OVERHEAD	14,615,986
	MEAL SUBSIDY	23,011,204
	<b>TOTAL CAPITAL PROJECT</b>	<b>40,500,000</b>
<b>032087210000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>23,500,000</b>
032087210010000	PROVISION OF TOILET IN THE HOSTEL AREAS	1,500,000
032087210020000	PERIMETER FENCING	2,000,000
032087210030000	CONSTRUCTION OF ONE SCIENCE LAB. WITH EQUIPMENT	5,000,000
032087210040000	CONSTRUCTION OF 6 BLOCKS OF CLASS ROOMS WITH HAIRS AND LOCKERS	5,000,000
032087210050000	PROVISION OF 2 NOS OF BORE HOLE WITH STORAGE FACILITIES AND RETICULATION FOR HOSTELS AND KITCHEN	3,000,000
032087210060000	CONSTRUCTION AND EQUIPMENT OF ONE NO OF VOCATIONAL CENTRES	4,000,000
032087210070000	CONSTRUCTION OF ONE STANDARD HOSTEL	3,000,000
<b>032087220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>17,000,000</b>
032087220010000	REHABILITATION OF CLASSROOMS	7,000,000
032087220020000	BUILDING OF NEW STAFF QUARTERS SENIOR/ JUNIOR	10,000,000
<b>0320873</b>	<b>FGGC EFON IMNRINGI</b>	<b>175,606,637</b>
	<b>TOTAL ALLOCATION:</b>	<b>175,606,637</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>72,522,362</b>
<b>032087307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>64,464,322</b>
032087307000011	CONSOLIDATED SALARY	64,464,322
<b>032087307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087307000021	NON-REGULAR ALLOWANCES	0
032087307000022	RENT SUBSIDY	0
<b>032087307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,058,040</b>
032087307000031	NHIS	3,223,216
032087307000032	PENSION	4,834,824
<b>032087307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>58,843,900</b>
	OVERHEAD	20,731,663
	MEAL SUBSIDY	38,112,237
	<b>TOTAL CAPITAL PROJECT</b>	<b>44,240,375</b>
<b>032087320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>44,240,375</b>
032087320010000	CONSTRUCTION AND FURNISHING OF ONE (1) BLOCK EACH OF PHYSIC, CHEMISTRY, BIOLOGY, GEOGRAPHY AND AGRIC LABORATORY	44,240,375
<b>0320874</b>	<b>FGGC EZZAMGBO ABAKALIKI</b>	<b>191,203,407</b>
	<b>TOTAL ALLOCATION:</b>	<b>191,203,407</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>65,566,280</b>
<b>032087407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>58,281,138</b>
032087407000011	CONSOLIDATED SALARY	58,281,138
<b>032087407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087407000021	NON-REGULAR ALLOWANCES	0
032087407000022	RENT SUBSIDY	0
<b>032087407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,285,142</b>
032087407000031	NHIS	2,914,057
032087407000032	PENSION	4,371,085
<b>032087407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>59,637,126</b>
	OVERHEAD	13,503,285
	MEAL SUBSIDY	46,133,842
	<b>TOTAL CAPITAL PROJECT</b>	<b>66,000,000</b>
<b>032087410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>66,000,000</b>
032087410010000	STAFF QUARTERS	6,000,000
032087410020000	COMPLETION OF 2 DOMETARY BLOCKS	5,000,000
	CONSTRUCTION OF HALL FROM WAEC EXAMS.	16,000,000
	WATER TANKER	16,000,000
	DINNING AND KITCHEN, DINNING TABLES AND CHAIRS.	20,000,000
	ACCESS ROAD WITH DRAINAGES	3,000,000
<b>0320875</b>	<b>FGGC BAJOGA</b>	<b>152,675,266</b>
	<b>TOTAL ALLOCATION:</b>	<b>152,675,266</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>36,427,367</b>
<b>032087507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>32,379,882</b>
032087507000011	CONSOLIDATED SALARY	32,379,882
<b>032087507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087507000021	NON-REGULAR ALLOWANCES	0
032087507000022	RENT SUBSIDY	0
<b>032087507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>4,047,485</b>
032087507000031	NHIS	1,618,994
032087507000032	PENSION	2,428,491
<b>032087507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>49,247,899</b>
	OVERHEAD	13,588,891

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	MEAL SUBSIDY	35,659,008
	<b>TOTAL CAPITAL PROJECT</b>	<b>67,000,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>67,000,000</b>
	CONSTRUCTION OF QUARTER 2 BLOCK OF 8 AND 3 BEDROOM EACH	30,000,000
	CONSTRUCTION OF MORE VIP PIT TOILETS	2,000,000
	CONSTRUCTION OF SCHOOL LIBRARY AND EQUIPMENTS	6,000,000
	CONSTRUCTION OF COLLEGE BEFITTING STORE	3,000,000
	504 SALOON CAR AND 25 SEATER BUS	5,000,000
	BUILDING OF STANDARD ASSEMBLY HAL	10,000,000
	BUILDING OF KITCHEN AND EXPANSION OF DINING ROOM	6,000,000
	BUILDING OF STANDARD STAFF ROOM	5,000,000
<b>0320876</b>	<b>FGGC ANKA</b>	<b>142,303,187</b>
	<b>TOTAL ALLOCATION:</b>	<b>142,303,187</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>43,628,772</b>
<b>032087607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>38,781,131</b>
032087607000011	CONSOLIDATED SALARY	38,781,131
<b>032087607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087607000021	NON-REGULAR ALLOWANCES	0
032087607000022	RENT SUBSIDY	0
<b>032087607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>4,847,641</b>
032087607000031	NHIS	1,939,057
032087607000032	PENSION	2,908,585
<b>032087607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>43,254,414</b>
	OVERHEAD	7,038,234
	MEAL SUBSIDY	36,216,180
	<b>TOTAL CAPITAL PROJECT</b>	<b>55,420,000</b>
<b>032087610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>32,520,000</b>
032087610010000	PERIMETER FENCING	7,000,000
032087610020000	CONSTRUCTION OF 1 STUD. HOSTEL	11,000,000
	CONSTRUCTION OF ADMIN BLOCK	14,520,000
<b>032087620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>22,900,000</b>
032087620010000	CONST. OF SPORTING PAVILLION	11,000,000
032087620020000	PURCHASE OF 504 S/W BEST LINE	4,400,000
032087620030000	RENOVATION OF 5 STAFF QTRS.	5,500,000
032087620040000	CONSTRUCTION OF 1KM RD WITH DRAINAGE	2,000,000
<b>0320877</b>	<b>FGGC ABAJI</b>	<b>298,114,959</b>
	<b>TOTAL ALLOCATION:</b>	<b>298,114,959</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>84,782,253</b>
<b>032087707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>75,362,003</b>
032087707000011	CONSOLIDATED SALARY	75,362,003
<b>032087707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087707000021	NON-REGULAR ALLOWANCES	0
032087707000022	RENT SUBSIDY	0
<b>032087707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>9,420,250</b>
032087707000031	NHIS	3,768,100
032087707000032	PENSION	5,652,150
<b>032087707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>52,332,706</b>
	OVERHEAD	13,330,666
	MEAL SUBSIDY	39,002,040
	<b>TOTAL CAPITAL PROJECT</b>	<b>161,000,000</b>
<b>032087710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>66,000,000</b>
	CONSTRUCTION AND EQUIPMENT OF ASSEMBLY HALL FOR 3,500 STUDENTS	11,000,000
	CONSTRUCTION & EQUIPMENT OF 1 NO. 4 BEDROOM PRINCIPAL QUARTERS AND 5 NOS. 3 BEDROOM SENIOR STAFF QUARTERS.	5,000,000
	COMPLETION OF 3NO. ABANDONED CLASSROOM BLOCKS.	10,000,000
032087710010000	COMPLETION OF 1 NO. ABADONED CLASSROOM BLOCKS	15,000,000
032087710020000	3 NOS. STUDENTS HOSTEL	15,000,000
032087710030000	UPGRADING EQUIPMENT, AND STOCKING LIBRARY	10,000,000
<b>032087720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>95,000,000</b>
032087720010000	CONSTRUCTION AND EQUIPMENT OF INTRO. TECH. WORKSHOP	15,000,000
032087720030000	CONSTRUCTION AND EQUIPMENT OF HOME ECONOMICS WORKSHOP	10,000,000
032087720040000	CONSTRUCTION AND EQUIPMENT OF 1 BLOCK OF 3 CLASSROOMS FOR PHYSICS SCIENCE LAB	6,000,000
032087720050000	COMPLETION OF PERIMETER FENCING BLOCK (WORK CONCRETE PILLERS)	10,000,000
032087720070000	CONSTRUCTION AND EQUIPMENT OF SPORTS COMPLEX	15,000,000
032087720080000	PURCHASE OF SCHOOL BUS	8,000,000
	PURCHASE OF 1 NO. WATER TANKER	8,000,000
	PURCHASE OF 20KVA GENERATOR	2,000,000
	CONSTRUCTION OF 3 NO. 3 BEDROOM SENIOR STAFF QUARTERS	12,000,000
	CONSTRUCTION OF 5 NO. 1 BEDROOM STAF FQUARTERS	9,000,000
<b>0320878</b>	<b>FGGC KEANA</b>	<b>144,188,298</b>



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL ALLOCATION:</b>	<b>144,188,298</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>65,128,017</b>
<b>032087807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>57,891,571</b>
032087807000011	CONSOLIDATED SALARY	57,891,571
<b>032087807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087807000021	NON-REGULAR ALLOWANCES	0
032087807000022	RENT SUBSIDY	0
<b>032087807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,236,446</b>
032087807000031	NHIS	2,894,579
032087807000032	PENSION	4,341,868
<b>032087807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>53,060,281</b>
	OVERHEAD	21,022,891
	MEAL SUBSIDY	32,037,390
	<b>TOTAL CAPITAL PROJECT</b>	<b>26,000,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>10,000,000</b>
	CONSTRUCTION OF BIOLOGY, CHEMISTRY & PHYSICS LAB.	5,000,000
	CONSTRUCTION OF 1 NO. COLLEGE CLINIC	2,000,000
	CONSTRUCTION OF 1 NO LIBRARY COMPLEX	3,000,000
<b>032087820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>16,000,000</b>
032087820010000	CONSTRUCTION OF A STANDARD SPORT COMPLEX/FIELD	12,000,000
032087820020000	RENOVATION OF INTERNAL ROAD NETWORK	4,000,000
<b>0320879</b>	<b>QUEEN'S COLLEGE LAGOS</b>	<b>480,478,212</b>
	<b>TOTAL ALLOCATION:</b>	<b>480,478,212</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032087907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>333,158,240</b>
<b>032087907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>296,140,658</b>
032087907000011	CONSOLIDATED SALARY	296,140,658
<b>032087907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032087907000021	NON-REGULAR ALLOWANCES	0
032087907000022	RENT SUBSIDY	0
<b>032087907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>37,017,582</b>
032087907000031	NHIS	14,807,033
032087907000032	PENSION	22,210,549
<b>032087907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>94,519,972</b>
	OVERHEAD	42,226,308
	MEAL SUBSIDY	52,293,664
	<b>TOTAL CAPITAL PROJECT</b>	<b>52,800,000</b>
<b>032087910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>52,800,000</b>
032087910010000	COMPLETION OF INTRO. TECH/LANG LABORATORIES	11,000,000
032087910020000	REHABILITATION OF HOSTELS; REHABILITATION OF STAFF QUARTERS MHIGH RISE BUILDINGS/INSTALLATION OF LIFT	6,600,000
032087910030000		
032087910040000	REHABILITATION OF GUIDANCE AND COUNSELLING/BOOKSHOP BUILDING	5,500,000
032087910050000	REHABILITATION OF LECTURE THEATRES 2 NOS.	5,500,000
032087910060000	EXTENSION OF ASSEMBLY HALL. REROOFING AND FLOORING USE OF CERAMIC TILES	3,300,000
032087910070000	EXTENSION OF COLLEGE LIBRARY AND EQUIPING SAME	7,700,000
032087910080000	CONSTRUCTION OF COLD ROOM	11,000,000
032087910090000	REHABILITATION OF GAS BOILERS GAS PIPING AND BURNERS	2,200,000
032087910100000	WATER RETICULATION AND TREATMENT	
<b>0320880</b>	<b>FGGC GBOKO</b>	<b>183,653,884</b>
	<b>TOTAL ALLOCATION:</b>	<b>183,653,884</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032088007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>106,006,187</b>
<b>032088007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>94,227,722</b>
032088007000011	CONSOLIDATED SALARY	94,227,722
<b>032088007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032088007000021	NON-REGULAR ALLOWANCES	0
032088007000022	RENT SUBSIDY	0
<b>032088007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,778,465</b>
032088007000031	NHIS	4,711,386
032088007000032	PENSION	7,067,079
<b>032088007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>53,647,697</b>
	OVERHEAD	19,743,780
	MEAL SUBSIDY	33,903,916
	<b>TOTAL CAPITAL PROJECT</b>	<b>24,000,000</b>
	<b>NEW PROJECTS (OTHERS)</b>	<b>24,000,000</b>
	RENOVATION OF 4 STUDENTS HOSTEL	10,000,000
	CONSTRUCTION OF BORE HOLE AND OVER HEAD TANK	2,000,000
	REHABILITATION OF MAIN STORE AND CARPENTRY WORKSHOP	2,000,000
	60 TABLES AND CHAIRS FOR TEACHERS	1,000,000
	REHABILITATION OF STAFF QUARTERS	9,000,000
<b>0320900</b>	<b>FTC OHANSO</b>	<b>149,934,473</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	<b>TOTAL ALLOCATION:</b>	<b>149,934,473</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>77,377,233</b>
<b>032090007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>68,779,763</b>
032090007000011	CONSOLIDATED SALARY	68,779,763
<b>032090007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090007000021	NON-REGULAR ALLOWANCES	0
032090007000022	RENT SUBSIDY	0
<b>032090007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,597,470</b>
032090007000031	NHIS	3,438,988
032090007000032	PENSION	5,158,482
<b>032090007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>30,457,240</b>
	OVERHEAD	10,956,220
	MEAL SUBSIDY	19,501,020
	<b>TOTAL CAPITAL PROJECT</b>	<b>42,100,000</b>
<b>032090010000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>42,100,000</b>
032090010010000	PURCHASE OF 18 SEATER MASDA BUS	7,600,000
032090010020000	PURCHASE OF ONE 60 KVA GEN.	6,500,000
032090010030000	CONSTR. OF SCIENCE LAB. (BIOLOGY)	14,000,000
032090010040000	CONSTR. OF TWO BONEHOLES	9,000,000
032090010050000	SUPPLY OF 50 SETS OF OFFICE FURNITURE	5,000,000
<b>0320901</b>	<b>FTC OROZO</b>	<b>311,728,583</b>
	<b>TOTAL ALLOCATION:</b>	<b>311,728,583</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>161,236,936</b>
<b>032090107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>143,321,721</b>
032090107000011	CONSOLIDATED SALARY	143,321,721
<b>032090107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090107000021	NON-REGULAR ALLOWANCES	0
032090107000022	RENT SUBSIDY	0
<b>032090107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>17,915,215</b>
032090107000031	NHIS	7,166,086
032090107000032	PENSION	10,749,129
<b>032090107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>68,291,646</b>
	OVERHEAD	17,087,540
	MEAL SUBSIDY	51,204,107
	<b>TOTAL CAPITAL PROJECT</b>	<b>82,200,000</b>
<b>032090110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>44,400,000</b>
032090110010000	CONSTRUCTION OF 6KM PERIMETER FENCING	11,800,000
032090110020000	CONSTRUCTION 2 NOS FEMALE HOSTELS	15,000,000
032090110030000	REHABILITAION OF 27 NOS EXISTING CLASSROOMS	2,000,000
032090110040000	REHABILITAION OF STAFF QUARTERS	5,000,000
	REHABILATION AND EXPANSION OF DINING/KITCHEN COMPLEX	3,000,000
	PROVISION OF TEACHERS TABLES AND CHAIRS	600,000
	PURCHASE OF 1 NO 250 KVA GEN. SET (PARKEN)	7,000,000
<b>032090120000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>37,800,000</b>
032090120010000	CONSTRUCTION OF 1 STOREY BUILDING OF 12 CLASSROOMS.	13,000,000
032090120020000	REHABILITATION OF 3KM ROAD NETWORK (ALSHAPHALTING)	3,000,000
032090120030000	CONSTRUCTION OF LIBRARY COMPLEX	5,000,000
	CONSTRUCTION OF 2 NOS WORKSHOP (PAINTING & DECORATION/AGRIC. MECH.	10,000,000
032090120050000	PURCHASE 1 NO 406 PEUGOT STATION WAGON FOR PRINCIPALS OFFICE.	2,800,000
032090120070000	PURCHASE OF UTILITY VEHICLE - 1 NO PICK-UP (TOYOTA)	4,000,000
<b>0320902</b>	<b>FTC UYO</b>	<b>196,212,939</b>
	<b>TOTAL ALLOCATION:</b>	<b>196,212,939</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090207000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>101,246,697</b>
<b>032090207000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>89,997,064</b>
032090207000011	CONSOLIDATED SALARY	89,997,064
<b>032090207000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090207000021	NON-REGULAR ALLOWANCES	0
032090207000022	RENT SUBSIDY	0
<b>032090207000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>11,249,633</b>
032090207000031	NHIS	4,499,853
032090207000032	PENSION	6,749,780
<b>032090207001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>41,666,242</b>
	OVERHEAD	18,931,149
	MEAL SUBSIDY	22,735,092
	<b>TOTAL CAPITAL PROJECT</b>	<b>53,300,000</b>
<b>032090220000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>53,300,000</b>
032090220000000	CONSTRUCTION OF 1 NO HOSTEL BLOCK.	13,200,000
032090220010000	CONSTRUCTION OF STUDENTS' KITCHEN /DINING COMPLEX.	16,500,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032090220030000	CONSTRUCTION OF MULTI-PURPOSE LARGE HALL THAT HAS CAPACITY FOR 2000 STUDENTS.	6,000,000
032090220040000	PURCHASE OF 1 NO GENERATING PLANT.	8,000,000
032090220050000	SUPPLY OF NABTEB EXAM PRACTICAL MATERIALS (100 NOS)	2,600,000
032090220060000	TRARING OF 1000M ACCESS ROAD.	2,000,000
032090220070000	PROVISION OF STREET LIGHT ON THE SCHOOL COMPOUND OF 1000M	2,000,000
	PROVISION OF LIBRARY BOOKS (500 NOS)	1,500,000
	PROVISION OF SPORT FACILITIES AND EQUIPMENT.	1,500,000
<b>0320903</b>	<b>FTC OTUPKO</b>	<b>282,514,247</b>
	<b>TOTAL ALLOCATION:</b>	<b>282,514,247</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>84,361,769</b>
<b>032090307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>74,988,239</b>
032090307000011	CONSOLIDATED SALARY	74,988,239
<b>032090307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090307000021	NON-REGULAR ALLOWANCES	0
032090307000022	RENT SUBSIDY	0
<b>032090307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>9,373,530</b>
032090307000031	NHIS	3,749,412
032090307000032	PENSION	5,624,118
<b>032090307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>52,152,478</b>
	OVERHEAD	17,836,273
	MEAL SUBSIDY	34,316,205
	<b>TOTAL CAPITAL PROJECT</b>	<b>146,000,000</b>
<b>032090310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>51,000,000</b>
032090310010000	CONSTRUCTION OF 2 NOS GIRLS HOSTEL	26,000,000
	CONSTRUCTION OF ACCESS ROAD (ON-GOING)	25,000,000
<b>032090320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>95,000,000</b>
	WATER SUPPLY TO THE PERMANENT SITE	12,000,000
	SKILL ACQUISITION AND TRAINING FOR DIFFERENT DEPARTMENTS - RTV, C.J, P&D, E.I., BY DIRECT PURCHASE OF MATERIAL	6,000,000
	PURCHASE OF 1 NO. 30 SEATER BUS TO SHUTTLE STUDENTS FROM TEMPORARY SITE TO PERMANENT SITE ETC.	7,000,000
	ERECTION OF 10M NOS. TOILET BUILDINGS OF SIX ROOMS EACH WITH BATHROOM	5,000,000
	1 NO. DINING HALL AT PERMANENT SITE	10,000,000
	1 NO. KITCHEN WITH STORE AT PERMANENT SITE	6,000,000
	REHABILITATION OF 4 NOS HOSTEL BLOCKS (3 BOYS, 1 GIRLS)	12,000,000
	REHABILITATION OF AND EQUIPMENT OF COLLEGE LIBRARY WITH BOOKS	3,000,000
	REHABILITATION OF 6 NOS. CLASROOOM BLOCKS	5,000,000
	REHABILITATION OF STUDENTS TOILET BUILDING AT TEMPORARY SITE	3,000,000
	PROVISION OF 40 NOS DESK COMPUTERS	4,000,000
	ELECTRIFICATION OF PERMANENT SITE	12,000,000
	CONSTRUCTION OF 10 NOS. BLOCKS OF 6 (SIX) ROOM TOILETS BATHROOM EACH	10,000,000
<b>0320904</b>	<b>FTC LASSA</b>	<b>245,820,579</b>
	<b>TOTAL ALLOCATION:</b>	<b>245,820,579</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090407000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>61,666,158</b>
<b>032090407000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>54,814,363</b>
032090407000011	CONSOLIDATED SALARY	54,814,363
<b>032090407000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090407000021	NON-REGULAR ALLOWANCES	0
032090407000022	RENT SUBSIDY	0
<b>032090407000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,851,795</b>
032090407000031	NHIS	2,740,718
032090407000032	PENSION	4,111,077
<b>032090407001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>66,833,970</b>
	OVERHEAD	17,831,930
	MEAL SUBSIDY	49,002,040
	<b>TOTAL CAPITAL PROJECT</b>	<b>117,320,450</b>
<b>032090410000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>53,000,000</b>
032090410010000	LIBRARY	5,000,000
032090410020000	CONSTRUCTION OF HOSTELS	15,000,000
	CONSTRUCTION OF 4 BLOCKS OF CLASSROOMS	28,000,000
	CONSTRUCTION OF SPORTS COMPLEX	5,000,000
<b>032090420000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>64,320,450</b>
032090420080000	AUTO-MECH. W/SHOP	4,918,250
032090420100000	PAINTING AND DECORATION W/SHOP	3,315,000
032090420110000	SICK BAY	8,250,000
032090420150000	CONSTRUCTION OF BLOCK OF STAFF ROOM	6,894,250
032090420170000	UGIZOHT 50,000 LITERS	4,450,000
032090420210000	TRANSFORMER 500 KVA	4,800,000
	COSNTRUCTION OF AGRIC MECH. W/SHOP	17,850,450

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	BUNK BEDS	9,450,000
	FURNISHING OF BIOLOGY, PHYSICS AND CHEMISTRY LAB.	4,392,500
<b>0320905</b>	<b>FTC KAFANCHAN</b>	<b>269,281,919</b>
	<b>TOTAL ALLOCATION:</b>	<b>269,281,919</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>80,204,540</b>
<b>032090507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>71,292,924</b>
032090507000011	CONSOLIDATED SALARY	71,292,924
<b>032090507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090507000021	NON-REGULAR ALLOWANCES	0
032090507000022	RENT SUBSIDY	0
<b>032090507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,911,616</b>
032090507000031	NHIS	3,564,646
032090507000032	PENSION	5,346,969
<b>032090507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>71,877,380</b>
	OVERHEAD	18,946,040
	MEAL SUBSIDY	52,931,340
	<b>TOTAL CAPITAL PROJECT</b>	<b>117,200,000</b>
<b>032090520000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>46,700,000</b>
	CONSTRUCTION OF MOTOR VEHICLE WORKSHOP, ITS TOOLS, EQUIPMEN AND MECHINE	6,000,000
032090520020000	REHABILITATION OF 9 NOS STAFF QUARTERS.	9,200,000
032090520030000	CONSTRUCTION PERIMETER FENCING (2 KM)	10,000,000
	CONSTRUCTION OF CATERING AND HOTEL WORKSHOP - TOOLS, EQUIPMENT AND MACHINES	3,500,000
032090520040000	CONSTRUCTION OF PAINTING AND DECORATING WORKSHOP TOOLS, EQUIPMENT AND MACHINES	3,000,000
	CONSTRUCTION OF SPORTS COMPLEX LAWN TENNIS, BASKET BALL COUNT AND ATHLETICS TRACK	2,000,000
032090520070000	CONSTRUCTION OF STUDENT HOSTEL	8,000,000
032090520080000	CONSTRUCTION ADMINISTRATIVE BLOCK (1)	5,000,000
<b>032090520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>70,500,000</b>
032090520010000	PURCHASE WATER TANKER	12,000,000
032090520020000	CONSTRUCTION OF CLINIC & EQUIPMENT	4,000,000
032090520030000	CONSTRUCTION OF BLOCK OF 6 NOS CLASSROOMS	3,000,000
032090520040000	SUPPLY OF CLASSROOM TABLES AND CHAIRS (500)	3,000,000
032090520050000	SUPPLY AND INSTALLATION OF 100 KVA GENERATOR (1)	7,000,000
032090520060000	CONSTRUCTION OF 5 NOS 3 - BEDROOM STAFF QUARTERS	13,000,000
032090520070000	CONSTRUCTION OF 1 NO 4 BEDROOM DUPLEX	8,000,000
	CONSTRUCTION OF 1 NO BOREHOLE, OVERHEAD TANK AND RECTICULATION.	4,000,000
032090520080000	SUPPLY AND INSTALLATION OF 1 NO 500 KVA TRANSFORMER	4,500,000
	CONSTRUCTION OF 3 NOS SCIENCE BLOCKS	6,000,000
	CONSTRUCTION OF 6 KM ROAD NETWORK	6,000,000
<b>0320906</b>	<b>FTC ZURU</b>	<b>280,728,450</b>
	<b>TOTAL ALLOCATION:</b>	<b>280,728,450</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>59,901,271</b>
<b>032090607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>53,245,574</b>
032090607000011	CONSOLIDATED SALARY	53,245,574
<b>032090607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090607000021	NON-REGULAR ALLOWANCES	0
032090607000022	RENT SUBSIDY	0
<b>032090607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,655,697</b>
032090607000031	NHIS	2,662,279
032090607000032	PENSION	3,993,418
<b>032090607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>83,827,179</b>
	OVERHEAD	23,039,279
	MEAL SUBSIDY	60,787,900
	<b>TOTAL CAPITAL PROJECT</b>	<b>137,000,000</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>137,000,000</b>
	CONST. 5 NO. BLOCK W/SHOP MEACH WEEDING & OTHERS	18,000,000
	CONST. 4 BLOCKS OF PHYSIC CHEMISTRY BIOLOGY	10,000,000
	CONST. OF 2 BLOCK OF FEMELE HOSTEL	17,000,000
	CONST. OF 4 BLOCK OF MALE HOSTEL	34,000,000
	CONST. OF 1 BLOCK OF 3 BED ROOM STAFF QUARTERS	7,000,000
	CONST. OF KITCHING/DINNING HALL	25,000,000
	CONST. OF LIBRARY	15,000,000
	PROVISION OF ROAD NETWORK IN THE COLLEGE	11,000,000
<b>032090620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>0</b>
<b>0320907</b>	<b>FTC YABA</b>	<b>369,773,791</b>
	<b>TOTAL ALLOCATION:</b>	<b>369,773,791</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>227,569,870</b>
<b>032090707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>202,284,329</b>
032090707000011	CONSOLIDATED SALARY	202,284,329
<b>032090707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090707000021	NON-REGULAR ALLOWANCES	0
032090707000022	RENT SUBSIDY	0
<b>032090707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>25,285,541</b>
032090707000031	NHIS	10,114,216

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032090707000032	PENSION	15,171,325
<b>032090707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>73,403,921</b>
	OVERHEAD	23,815,613
	MEAL SUBSIDY	49,588,308
	<b>TOTAL CAPITAL PROJECT</b>	<b>68,800,000</b>
<b>032090710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>40,300,000</b>
032090710010000	REHABILITATION OF 18 GRADE WORKSHOPS	18,000,000
032090710020000	COMPLETION OF ABANDON BOYS HOSTEL FOR 250 STUDENTS	5,000,000
032090710030000	COMPLETION OF ABANDON MULTIPURPOSE HALL	5,000,000
032090710040000	REFURBISHING TECHNICAL & VOCATIONAL EQUIPMENTS	2,000,000
	CONSTRUCTION OF 1 NO STOREY BUILDING FOR PART TIME PROGRAMS	10,000,000
032090710060000	RENOVATION & EXPANSION OF THE STUDENT CLINIC	300,000
<b>032090720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>28,500,000</b>
	PURCHASE OF OF 100 CLASSROOM CHAIRS AND DESKS	2,000,000
	PURCHASE OF 1 NO HISTOGRAPH PHOTOCOPYING MACHINE	1,500,000
	PROCUREMENT OF KITS FOR DIFFERENTLY ABLED CHILDREN	2,000,000
	PURCHASE OF VOC. EQUIPMENT	5,000,000
	PROCUREMENT OF TRAINING MATERIALS	2,000,000
	PURCHASE OF DOUBLE BUNK BEDS	3,000,000
	CONSTRUCTION OF STAFF COMMON ROOM (SIX ROOMS) STOREY BUILDING	5,000,000
032090720010000	CONSTRUCTION OF 1 STOREY BUILDING FOR ETC SIX ROOMS	5,000,000
032090720030000	PURCHASE OF AUDIO VISUAL EQUIPMENT & TRANSPARENCIES	3,000,000
<b>0320908</b>	<b>FTC SHIRORO</b>	<b>200,783,653</b>
	<b>TOTAL ALLOCATION:</b>	<b>200,783,653</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>67,296,634</b>
<b>032090807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>59,819,230</b>
032090807000011	CONSOLIDATED SALARY	59,819,230
<b>032090807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090807000021	NON-REGULAR ALLOWANCES	
032090807000022	RENT SUBSIDY	
<b>032090807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>7,477,404</b>
032090807000031	NHIS	2,990,962
032090807000032	PENSION	4,486,442
<b>032090807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>75,987,019</b>
	OVERHEAD	20,269,819
	MEAL SUBSIDY	55,717,200
	<b>TOTAL CAPITAL PROJECT</b>	<b>57,500,000</b>
<b>032090810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>40,100,000</b>
	CONSTRUCTION/COMPLETION OF 4 NOS L-SHAPES HOSTELS (BOYS BLOCKS)	10,000,000
032090810010000	REHABILITATION /RENOVATION. OF 4 NOS. GIRLS HOSTEL L - SHAPES	8,000,000
032090810020000	CONSTRUCTION OF PHYSICS, CHEMISTRY AND BIOLOGY LABORATORIES	9,600,000
032090810030000	CONSTRUCTION OF CATERING AND CRAFT WORKSHOP	3,000,000
032090810040000	CONSTRUCTION OF 6 NOS STUDENTS CLASS ROOMS	6,000,000
	CONSTRUCTION OF SPORTS PAVILION	3,500,000
<b>032090820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>17,400,000</b>
032090820010000	PURCHASE OF COASTER BUS (30) SEATER	6,000,000
032090820020000	CONSTRUCTION OF SPORTS PAVILION	5,400,000
032090820030000	CONSTRUCTION OF INNER ROADS/DRAINAGE	4,000,000
032090820040000	FURNISHING OF PRINCIPAL'S AND BURSARY DEPARTMENT	2,000,000
<b>0320909</b>	<b>FSTC JUBU-IMUSHIN</b>	<b>181,204,501</b>
	<b>TOTAL ALLOCATION:</b>	<b>181,204,501</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032090907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>85,462,887</b>
<b>032090907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>75,967,011</b>
032090907000011	CONSOLIDATED SALARY	75,967,011
<b>032090907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032090907000021	NON-REGULAR ALLOWANCES	0
032090907000022	RENT SUBSIDY	0
<b>032090907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>9,495,876</b>
032090907000031	NHIS	3,798,351
032090907000032	PENSION	5,697,526
<b>032090907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>34,741,614</b>
	OVERHEAD	15,199,014
	MEAL SUBSIDY	19,542,600
	<b>TOTAL CAPITAL PROJECT</b>	<b>61,000,000</b>
<b>032090910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>61,000,000</b>
	PERIMETRE FENCING	25,000,000
	CONSTR. OF 1 NO. TWIN WORKSHOP FOR ELECTRICAL/ELECTRONIC	11,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	CONSTR.OF MULTI. PURPOSE ASSEMBLY HALL	14,000,000
	CONSTR. OF CARPENTRY WORKSHOP	2,000,000
	SUPPLY/INSTALATION OF FIRE EXTINGUISHERS & TIUNDER ERECTORS	3,000,000
	CONSTR. OF 1 NO. ART STUDIO	6,000,000
<b>0320910</b>	<b>FTC ILESA</b>	<b>145,270,956</b>
	<b>TOTAL ALLOCATION:</b>	<b>145,270,956</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>78,718,777</b>
<b>032091007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>69,972,246</b>
032091007000011	CONSOLIDATED SALARY	69,972,246
<b>032091007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091007000021	NON-REGULAR ALLOWANCES	0
032091007000022	RENT SUBSIDY	0
<b>032091007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>8,746,531</b>
032091007000031	NHIS	3,498,612
032091007000032	PENSION	5,247,918
<b>032091007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>30,552,179</b>
	OVERHEAD	13,837,019
	MEAL SUBSIDY	16,715,160
	<b>TOTAL CAPITAL PROJECT</b>	<b>36,000,000</b>
<b>032091020000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>36,000,000</b>
032091020010000	CONSTRUCTION OF 2 NO BOYS HOSTEL	15,000,000
032091020020000	CONSTRUCTION OF COLLEGE LIBERY	7,000,000
032091020030000	CONSTRUCTION OF ADMIN BLOCK	5,000,000
032091020040000	CONSTRUCTION OF BOREHOLE	2,000,000
032091020050000	PURCHASE OF BOOKS	3,000,000
032091020060000	COMPLETION OF BOYS HOSTEL	4,000,000
<b>0320913</b>	<b>FTC OTOBI</b>	<b>275,641,173</b>
	<b>TOTAL ALLOCATION:</b>	<b>275,641,173</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091307000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>53,275,458</b>
<b>032091307000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>47,355,963</b>
032091307000011	CONSOLIDATED SALARY	47,355,963
<b>032091307000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091307000021	NON-REGULAR ALLOWANCES	0
032091307000022	RENT SUBSIDY	0
<b>032091307000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,919,495</b>
032091307000031	NHIS	2,367,798
032091307000032	PENSION	3,551,697
<b>032091307001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>58,750,470</b>
	OVERHEAD	14,176,710
	MEAL SUBSIDY	44,573,760
	<b>TOTAL CAPITAL PROJECT</b>	<b>163,615,244</b>
<b>032091310000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>39,015,244</b>
032091310010000	A BLOCK OF 4 SCIENCE LABORATORIES FOR BIOLOGY, CHEMISTRY, PHYSICS AND AGRIC SCIENCE WITH EQUIPMENT	8,501,244
	A BLOCK OF VOCATIONAL SUBJECT LABORATORIES FOR HOME ECONS,FINE/VISUAL ARTS & INTRODUCTORY TECHNOLOGY	5,500,000
	PERIMETER FENCING	11,000,000
	7 NO AIR CONDITIONER 21/2 HP WITH REMOTE CONTROL	5,500,000
	SPORTS COMPLEX	858,000
	WATER TANKER	5,500,000
	PROGRAPHIC MACHINE	1,100,000
	2 NO PHOTOCOPYING MACHINES	330,000
	2 NO GIANT SIZE THERMACOOL FREEZER	330,000
	6 NOS MODERN THERMACOOL FRIDGE	396,000
<b>032091320000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>124,600,000</b>
032091320010000	CONSTRUCTION OF 1 NO WORKSHOP AND EQUIPMENT	13,000,000
032091320020000	PROCUREMENT	25,000,000
032091320030000	CONSTRUCTION OF ACCESS ROAD	2,000,000
032091320060000	REHABILITATION OF STAFF QUARTERS AND 3 NOS HOSTEL	10,000,000
032091320110000	CONSTRUCTION OF ADMIN COMPLEX	6,600,000
032091320120000	A BLOCK OF 6 NOS CLASSROOM	15,000,000
032091320130000	KITCHEN COMPLEX	15,000,000
032091320170000	3000 CAPACITY ASSEMBLY HALL	2,000,000
032091320180000	BOREHOLE WITH OVERHEAD TANK	10,000,000
032091320190000	A BLOCK OF BOYS HOSTEL WITH ALL FACILITIES	10,000,000
	A BLOCK OF GIRLS HOSTEL WITH ALL FACILITIES	10,000,000
	CONSTRUCTION AND FURNISHING OF SCHOOL LIBRARY	6,000,000
	GENERATOR SET AND POWER HOUSE	138,916,587
<b>0320881</b>	<b>FGC, IKOLE</b>	<b>138,916,587</b>
	<b>TOTAL ALLOCATION:</b>	<b>138,916,587</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032088107000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>55,246,652</b>
<b>032088107000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>49,108,135</b>

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032088107000011	CONSOLIDATED SALARY	49,108,135
<b>032088107000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032088107000021	NON-REGULAR ALLOWANCES	0
032088107000022	RENT SUBSIDY	0
<b>032088107000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,138,517</b>
032088107000031	NHIS	2,455,407
032088107000032	PENSION	3,683,110
<b>032088107001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>49,369,935</b>
	OVERHEAD	13,627,351
	MEAL SUBSIDY	35,742,584
	<b>TOTAL CAPITAL PROJECT</b>	<b>34,300,000</b>
<b>032088110000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>34,300,000</b>
032088110010000	PERIMETER FENCING	5,000,000
	CONSTRUCTION OF 1 NO. WORKSHOP & EQUIPMENT	
032088110020000	PROCUREMENT	4,400,000
032088110030000	PURCHASE OF 1 NO. 1.36 SEATER WASTER BUS	6,500,000
032088110040000	COMPLETE REROOFING OF 1 NO 1 BLOCK OF SIX CLASSROOM	1,900,000
	COMPLTE REROOFING OF 1 NO. BLOCK OF OLD ASSEMBLY HALL	1,500,000
	CONSTRUCTION OF 1 NO. BLOCK OF ADMINISTRATIVE BUILDING	6,000,000
	COMPLETE REROOFING OF 4 NOS OLD BLOCKS OF BOYS HOSTEL.	5,000,000
	COMPLETE REROOFING OF 2 NO OLD BLOCKS OF SCIENCE LABORATORIES	4,000,000
<b>0320915</b>	<b>FTC IKARE</b>	<b>232,371,773</b>
	<b>TOTAL ALLOCATION:</b>	<b>232,371,773</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091507000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>61,567,182</b>
<b>032091507000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>56,225,737</b>
032091507000011	CONSOLIDATED SALARY	56,225,737
<b>032091507000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091507000021	NON-REGULAR ALLOWANCES	0
032091507000022	RENT SUBSIDY	0
<b>032091507000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>5,341,445</b>
032091507000031	NHIS	2,811,287
032091507000032	PENSION	2,530,158
<b>032091507001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>31,804,591</b>
	OVERHEAD	12,303,571
	MEAL SUBSIDY	19,501,020
	<b>TOTAL CAPITAL PROJECT</b>	<b>139,000,000</b>
<b>032091510000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>50,000,000</b>
032091510010000	COMPLETION OF GIRLS HOSTEL	10,000,000
	CONSTRUCTION OF 1NO WORKSHOP. REHABILITATION OF SCIENCE LABS & HOSTEL. CONSTRUCTION OF G&C CLINIC. CONSTRUCTION OF SPECTATORS STAND.	40,000,000
<b>032091520000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>89,000,000</b>
032091520010000	PURCH OF 4NOS OF MOERS	1,000,000
032091520020000	PROCUREMENT OF NO OF TRACTOR	10,000,000
	PROVISION OF CONSUMABLE TRAINING MAT FOR VOCATIONAL SUBJECTS	3,000,000
032091520030000		
032091520040000	PROVISION OF LIBRARY TEXT BOOKS	3,000,000
032091520050000	CONSTRUCTION OF 1NO BLOCH OF 6 CLASSROOM	
032091520060000	PERIMETER FENCING	3,000,000
032091520070000	CONSTRUCTION OF STAFF QTRS FOR PRINCIPAL 3VPS & 5 STAFF	10,000,000
032091520080000	PURCHASE OF 504 STATION WAGON	4,000,000
032091520090000	CONSTRUCTON OF DINING & KITCHEN	10,000,000
032091520100000	CONSTRUCTION OF NO OF ASSEMBLY HALL	10,000,000
	CONSTRUCTION OF 1NO BLOCK OF MOTOR VEHICLE & MECHANICS WORKSHOP	2,000,000
032091520110000		
032091520120000	CONSTRUCTION OF ROAD NETWORKS DIAMAGE	10,000,000
032091520130000	CONSTRUCTION OF HEALTH CARTS BAY	3,000,000
032091520140000	CONSTRUCTION OF SPORTING FACILITIES	1,000,000
	CONSTRUCTION OF 1NO BLOCK OF CARPENTRY & JOINERY	3,000,000
	SINKING OF BORE HOLE & WATER RETICULATION	7,000,000
	PROCUREMENT OF 1NO-COASTER BUS	9,000,000
<b>0320916</b>	<b>FTC UROMI</b>	<b>193,174,044</b>
	<b>TOTAL ALLOCATION:</b>	<b>193,174,044</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091607000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>55,652,334</b>
<b>032091607000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>49,468,741</b>
032091607000011	CONSOLIDATED SALARY	49,468,741
<b>032091607000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091607000021	NON-REGULAR ALLOWANCES	0
032091607000022	RENT SUBSIDY	0
<b>032091607000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,183,593</b>
032091607000031	NHIS	2,473,437

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032091607000032	PENSION	3,710,156
<b>032091607001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>57,021,710</b>
	OVERHEAD	26,462,063
	MEAL SUBSIDY	30,559,647
	<b>TOTAL CAPITAL PROJECT</b>	<b>80,500,000</b>
<b>032091610000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>58,500,000</b>
032091610010000	2 NOS BORE HOLE	5,000,000
	1 NO DINING HALL & KITCHEN	6,000,000
	ASSEMBLY HALL	5,000,000
	2 NOS WORKSHOP	5,000,000
	1 NO CLINIC/SICK BAY	4,500,000
	RENOVATION OF CLASSROOMS	6,000,000
	2 NOS OF MOTOR VEHICLE	10,000,000
	3 NOS OF SCIENCE LABORATORY	17,000,000
<b>032091620000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>22,000,000</b>
032091620010000	INTERNAL ACCESS ROAD	10,000,000
032091620020000	TOOLS AND EQUIPMENT	5,000,000
032091620030000	1 NO 30 SEATER TOYOTA COASTER BUS	7,000,000
<b>0320918</b>	<b>FSTC AWKA</b>	<b>182,107,654</b>
	<b>TOTAL ALLOCATION:</b>	<b>182,107,654</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091807000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>54,254,057</b>
<b>032091807000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>48,225,828</b>
032091807000011	CONSOLIDATED SALARY	48,225,828
<b>032091807000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091807000021	NON-REGULAR ALLOWANCES	0



<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
032091807000022	RENT SUBSIDY	0
<b>032091807000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>6,028,229</b>
032091807000031	NHIS	2,411,291
032091807000032	PENSION	3,616,937
<b>032091807001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>74,353,597</b>
	OVERHEAD	23,982,339
	MEAL SUBSIDY	50,371,258
	<b>TOTAL CAPITAL PROJECT</b>	<b>53,500,000</b>
<b>032091810000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>45,500,000</b>
	COMPLETION AND EQUIPMENT OF	
	DINNING / ASSEMBLY HALL	6,000,000
	100 METRE PERIMETER FENCING	5,000,000
	REHABILITATION OF 20 NO. CLASSROOM	4,000,000
	CONSTRUCTION AND EQUIPMENT OF 1 NO.	
	LIBRARY COMPLEX	6,000,000
	CONSTRUCTION OF 1 NO. BOYS HOSTEL	8,000,000
	ELECTRIFICATION OF 20 NO. CLASSROOM AND STREET LIGHTS	5,000,000
	CONSTRUCTION AND EQUIPING OF HOME ECONOMICS LAB	2,000,000
	CONSTRUCTION AND EQUIPING OF SICKBAY/CLINIC	2,000,000
	CONSTRUCTION OF 1 NO. BUSINESS STUDIES	1,500,000
	CONSTRUCTION OF SPORTS COMPLEX	
	PAVILION	6,000,000
<b>032091820000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>8,000,000</b>
032091820010000	CONSTRUCTION OF 1 STOREY GIRLS HOSTEL	8,000,000
<b>0320917</b>	<b>FSTC TUNGBO</b>	<b>152,502,649</b>
	<b>TOTAL ALLOCATION:</b>	<b>152,502,649</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091707000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>41,088,863</b>
<b>032091707000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>36,523,434</b>
032091707000011	CONSOLIDATED SALARY	36,523,434
<b>032091707000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091707000021	NON-REGULAR ALLOWANCES	0
032091707000022	RENT SUBSIDY	0
<b>032091707000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>4,565,429</b>
032091707000031	NHIS	1,826,172
032091707000032	PENSION	2,739,258
<b>032091707001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>37,213,785</b>
	OVERHEAD	12,141,045
	MEAL SUBSIDY	25,072,740
	<b>TOTAL CAPITAL PROJECT</b>	<b>74,200,000</b>
<b>032091710000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>66,200,000</b>
032091710010000	PERIMETER WALL FENCING	13,200,000
032091710020000	PURCHASE OF 1 NO PEUGEOT 504 CAR & 1 NO COASTER BUS	9,000,000
	CONSTRUCTION OF ACCESS ROAD WITHIN THE SCHOOL	
	COMPOUND	24,000,000
	REHABILITATION OF DINING HALL AND KITCHEN	5,000,000
	REHABILITATION OF SCIENCE LABORATORY & 4 NO HOSTELS	9,000,000
	REHABILITATION OF 2 NO 3 BEDROOM STAFF QUARTERS	6,000,000
<b>032091720000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>8,000,000</b>
	REHABILITATION OF 2 NO CLASS ROOM BLOCK OF 5 ROOMS	
032091720010000	EACH	7,000,000
	FURNISHING OF SCIENCE LABORATORY FOR PHYSICS,	
032091720020000	CHEMISTRY AND BIOLOGY	1,000,000
<b>0320919</b>	<b>FSTC AHOADA</b>	<b>256,039,676</b>
	<b>TOTAL ALLOCATION:</b>	<b>256,039,676</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032091907000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>44,216,697</b>
<b>032091907000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>39,303,731</b>
032091907000011	CONSOLIDATED SALARY	39,303,731
<b>032091907000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032091907000021	NON-REGULAR ALLOWANCES	0
032091907000022	RENT SUBSIDY	0
<b>032091907000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>4,912,966</b>
032091907000031	NHIS	1,965,187
032091907000032	PENSION	2,947,780
<b>032091907001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>61,822,979</b>
	OVERHEAD	18,392,659
	MEAL SUBSIDY	43,430,320
	<b>TOTAL CAPITAL PROJECT</b>	<b>150,000,000</b>
<b>032091910000000</b>	<b>ONGOING PROJECTS (OTHERS)</b>	<b>98,000,000</b>
032091910010000	1 No. BLOCK OF 12 CLASSROOMS	25,000,000
032091910020000	COMPLETION OF ADMINISTRATIVE BLOCK	7,000,000
032091910030000	COMPLETION OF WORKSHOPS	6,000,000
032091910040000	COMPLETION OF SICK BAY	2,000,000
	BOYS' HOSTEL	7,000,000
	GIRLS' HOSTEL	8,000,000
	PERIMETER FENCING	25,000,000
	SUPPLY OF WORKSHOP TOOLS AND EQUIPMENT	5,000,000
	1 NO. 500KVA TRANSFORMER	7,000,000

<b>FEDERAL GOVERNMENT OF NIGERIA</b>		
	CONSTRUCTION OF SCIENCE LABORATORY	6,000,000
<b>03209192000000</b>	<b>NEW PROJECTS (OTHERS)</b>	<b>52,000,000</b>
032091920010000	SUPPLY OF SCIENCE EQUIPMENT	2,000,000
032091920020000	CONSTRUCTION OF LIBRARY BLOCKS	3,000,000
032091920030000	TARRING OF 3 KM COLLEGE ACCESS ROAD	25,000,000
032091920040000	SUPPLY OF 1,000 Nos STUDENT BENCHES & DESKS	10,000,000
032091920050000	1 NO COASTER BUS	9,000,000
032091920060000	SUPPLY OF BUNKS BED FOR STUDENTS	3,000,000
<b>0320920</b>	<b>FSTC MICHKA</b>	<b>166,298,075</b>
	<b>TOTAL ALLOCATION:</b>	<b>166,298,075</b>
<b>Classification No.</b>	<b>EXPENDITURE ITEMS</b>	
<b>032092007000001</b>	<b>TOTAL PERSONNEL COST</b>	<b>33,059,016</b>
<b>032092007000010</b>	<b>SALARY &amp; WAGES - GENERAL</b>	<b>29,385,792</b>
032092007000011	CONSOLIDATED SALARY	29,385,792
<b>032092007000020</b>	<b>BENEFITS AND ALLOWANCES - GENERAL</b>	<b>0</b>
032092007000021	NON-REGULAR ALLOWANCES	0
032092007000022	RENT SUBSIDY	0
<b>032092007000030</b>	<b>SOCIAL CONTRIBUTION</b>	<b>3,673,224</b>
032092007000031	NHIS	1,469,290
032092007000032	PENSION	2,203,934
<b>032092007001401</b>	<b>TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL</b>	<b>22,618,689</b>
	OVERHEAD	8,982,339
	MEAL SUBSIDY	13,636,350
	<b>TOTAL CAPITAL PROJECT</b>	<b>110,620,370</b>
	<b>ONGOING PROJECTS (OTHERS)</b>	<b>102,000,000</b>
	BIOLOGY LABORATORY	2,000,000