

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320000	MINISTRY OF EDUCATION	
	TOTAL ALLOCATION:	4,178,414,018
Classification No.	EXPENDITURE ITEMS	
032000007000001	TOTAL PERSONNEL COST	2,090,000,819
032000007000010	SALARY & WAGES - GENERAL	1,861,574,502
032000007000011	CONSOLIDATED SALARY	1,861,574,502
032000007000030	SOCIAL CONTRIBUTION	228,426,317
032000007000031	NHS	91,370,527
032000007000032	PENSION	137,055,790
032000007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	787,750,000
032000002050700	TRAVELS & TRANSPORT - GENERAL	148,750,000
032000002050111	LOCAL TRAVELS & TRANSPORT	48,750,000
032000002050112	INTERNATIONAL TRAVELS & TRANSPORT	100,000,000
032000002060700	TRAVELS & TRANSPORT (TRAINING) - GENERAL	135,000,000
032000002060121	LOCAL TRAVELS & TRANSPORT	50,000,000
032000002060122	INTERNATIONAL TRAVELS & TRANSPORT	85,000,000
032000002100200	UTILITIES - GENERAL	56,500,000
032000002100201	ELECTRICITY CHARGES	30,500,000
032000002100202	TELEPHONE CHARGES	18,000,000
032000002100205	WATER RATES	8,000,000
032000002150300	MATERIALS & SUPPLIES - GENERAL	146,000,000
032000002150301	OFFICE MATERIALS & SUPPLIES	90,000,000
032000002150302	LIBRARY BOOKS & PERIODICALS	5,000,000
032000002150303	COMPUTER MATERIALS & SUPPLIES	45,000,000
032000002150304	PRINTING OF NON SECURITY DOCUMENTS	6,000,000
032000002200400	MAINTENANCE SERVICES - GENERAL	42,000,000
032000002200401	MAINTENANCE OF MOTOR VEHICLES	20,000,000
032000002200405	MAINTENANCE OF OFFICE FURNITURE	15,000,000
032000002200406	MAINTENANCE OF BUILDING - OFFICE	18,000,000
032000002200410	MAINTENANCE OF COMPUTERS & IT EQUIPMENTS	9,000,000
032000002250500	TRAINING - GENERAL	60,000,000
032000002250501	LOCAL TRAINING	50,000,000
032000002250502	INT'L TRAINING	10,000,000
032000002300400	OTHER SERVICES - GENERAL	8,000,000
032000002300401	SECURITY SERVICES	8,000,000
032000002450900	FUEL & LUBRICANTS - GENERAL	15,000,000
032000002450901	MOTOR VEHICLE FUEL COST	15,000,000
032000002501000	MISCELLANEOUS	99,500,000
032000002501001	REFRESHMENT & MEALS	10,000,000
032000002501002	HONORARIUM & SITTING ALLOWANCE PAYMENTS	5,000,000
032000002501003	PUBLICITY & ADVERTISEMENTS	20,000,000
032000002501004	POSTAGES & COURIER SERVICES	10,000,000
032000002501007	WELFARE PACKAGES	24,500,000
032000002501009	SPORTING ACTIVITIES	30,000,000
032000004007000	GRANTS & CONTRIBUTION - GENERAL	57,000,000
032000004007002	CONTRIBUTION TO FOREIGN ORGANIZATIONS	57,000,000
	TOTAL CAPITAL PROJECT	1,309,443,199
032000010000000	ONGOING PROJECTS (OTHERS)	1,209,443,199
	TOTAL FOR CAPITAL PROJECTS	313,945,495
032000010130000	NIGERIA STATUTORY SUBVENTION TO COMMONWEALTH OF LEARNING (COLJ, N84,242,000.00)	86,242,000
032000010150000	COMMITMENT TO COMMONWEALTH DAY OBSERVANCE AND COMMONWEALTH YOUTH CLUBS	6,500,000

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032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032000010240000	OUTSTANDING COMMITMENT AND ANNUAL SUBSCRIPTION TO ADEA AT \$2,500 PER ANNUM FOR 3 YEARS+ US\$7,500 (2005-2007) AND 2008+ \$2,500 =US \$10,000 @N120PER US \$(INCLUDING CBN CHARGES.)	1,200,000
032000010250000	UNESCO 35TH GEN. CONFERENCE: A) PROCUREMENT OF 1 NOS. RISSO-200 HIGH VOLUME PHOTOCOPIER @N1,342,500 AND 2HP SCANNERS @N50,000 EACH (N100,000) TOTALING N1,442,500 B) ENGAGEMENT OF 50 RESOURCE PERSONS ACROSS THE 5 UNESCO FIELDS OF COMPETENCE @ N150,000	18,442,000
032000010270000	OUTSTANDING PAYMENT OF STATUTORY CONTRIBUTIONS TO THE ISLAMIC EDUCATIONAL, SCIENTIFIC & CULTURAL ORGANIZATION (ISESCO) (2ND INSTALMENT) (ON-GOING) 2002-2008 (N30,000,000.00)	30,000,000
032000010320000	PROCUREMENT OF 36 TITLES OF REFERENCE BOOKS & JOURNALS FOR NATCOM LIBRARY @ AN AVERAGE OF N82,051 PER TITLE.	2,953,836
032000010330000	PROCUREMENT OF 36 UNITS OF STEEL BOOK SHELVES @ N105,500 EACH FOR NATCOM UNESCO DEPOSITORY LIBRARY	3,798,000
032000010340000	CONTINUATION OF SCHOOL MAPPING FROM 2007 (N2M)	2,000,000
032000010350000	PROCUREMENT OF AWARD ITEMS COMPUTERS ETC FOR PRESIDENTS' TEACHERS AND SCHOOL EXCELLENCE AWARDS.	6,000,000
032000010360000	PROCUREMENT OF AWARD ITEMS FOR MINISTERIAL ANNUAL MERIT AWARD.	2,000,000
032000010370000	PROCUREMENTS: (A) BOOKS ON EDUCATION (PLANNING, MANAGEMENT, RESEARCH, POLICY, ETC) 300 COPIES @N2,000 EACH (B) REFERENCE BOOKS (ENCYCLOPAEDIA, DICTIONARIES, GAZETTES, GOVT. PUBLICATIONS ETC) 300 COPIES @N2,000 EACH (C) NIGERIAN LAW - LAWS OF THE FEDERATION COMPANY LAW ETC) 50 COPIES @N10,000 (D) AGRICULTURE AND ENVIRONMENTAL ISSUES, 200 COPIES @N2,500 EACH (E) ECONOMICS - 100 COPIES @ N300,000EACH (F) HUMAN RIGHT - 100, COPIES@N300,000 300,000 (G). PUBLIC SECTOR MANAGEMENT - 50 COPIES @6,000 N300,000. TAX POLICY / TOURISM 100 COPIES @N5,000 EACH (H)500,000. HEALTH 200 COPIES @N2,500 EACH, GENDER MAIN STREAMING 50 COPIES @N4,000	4,000,000
032000010380000	FME COMMITMENT TO NATIONAL ACTION COMMITTEE ON READ CAMPAIGN (NAC) - 5 HP 3.0 SYSTEM WITH 17" FLAT SCREEN@N150,000 EACH, 5 MERCURY UPS@N10,000 EACH, 5 MODEL 120 COMPUTER TABLES @ N20,000 EACH, 5 MODEL 225 COMPUTER CHAIRS@ N15,000 EACH, 5 HP LAPTOPS@N150,000 EACH, 8 PORTABLE TAPE RECORDERS@10,000 EACH, 2 HP 2600N LASERJET PRINTERS@ N70,000 2 HP 24,000 SCANNER @N15,000 EACH, 1 SHARP PHOTOCOPIER MODEL 5320@ N200,000 2 PANASONIC SPLIT A/C 2HP - UN PC 18 HKF NON IONISER @ N100,000 EACH 4 SOFTWARE FOR DEV. DES. & PROD. OF PUBLICATIONS @ N80,000EACH, 4 SOFTWARE FOR TRACKING PUBLICATIONS NATIONALLY AND INTERNATIONALLY @ N120,000 EACH. PRINTING & PUBLICATION 2,000 COPIES FME NEWSLETTER @N500 EACH = N1M. PRODUCTION OF 300 COPIES OF CALENDAR OF FORTCOMING EVENT @N200 EACH = N60,000	1,000,000
032000010390000	PURCHASE OF EQUIPMENT FOR PRODUCTION OF FME NEWSLETTER: 4 HP 3.0 SYSTEM WITH 17" FLAT SCREEN@N150,000 EACH, 4MERCURY UPS@N10,000 EACH, 5 MODEL 120 COMPUTER TABLES @ N20,000 EACH, 5 MODEL 225 COMPUTER CHAIRS@ N15,000 EACH, 5 HP LAPTOPS@N150,000 EACH, 8 PORTABLE TAPE RECORDERS@10,000 EACH, 2 HP 2600N LASERJET PRINTERS@ N70,000 2 HP 24,000 SCANNER @N15,000 EACH, 1 SHARP PHOTOCOPIER MODEL 5320@ N200,000 2 PANASONIC SPLIT A/C 2HP - UN PC 18 HKF NON IONISER @ N100,000 EACH 4 SOFTWARE FOR DEV. DES. & PROD. OF PUBLICATIONS @ N80,000EACH, 4 SOFTWARE FOR TRACKING PUBLICATIONS NATIONALLY AND INTERNATIONALLY @ N120,000 EACH. PRINTING & PUBLICATION 2,000 COPIES FME NEWSLETTER @N500 EACH = N1M. PRODUCTION OF 300 COPIES OF CALENDAR OF FORTCOMING EVENT @N200 EACH = N60,000	4,000,000
032000010410000	ENGAGEMENT OF 4 RESOURCE PERSONS (4 RESOURCE PERSONS) FOR TECHNICAL SUPPORT IN ASSESSMENT OF LEARNING ACHIEVEMENT FOR THE COMPLETION OF THE ON-GOING MLA, PRODUCTION AND PRINTING OF 125,000 INSTRUMENT @ N40,500, EACH	5,062,500
032000010420000	COMMITMENT TO THE IMPLEMENTATION OF NAPEP/NEPAD APRM/ EDUCATION ACTION PLANS	3,500,000
032000010430000	PRODUCTION OF 5000 COPIES OF GUIDELINES / MODULES ON ESTABLISHMENT OF SBMCS FOR SENSITIZATION/ADVOCACY ON BASIC EDUCATION & SENIOR SECONDARY SCHOOLS NATIONWIDE @ N700 PER COPY = N3,500,500.00 - BUILD DATABASE FOR SBMCS: COORDINATE, MANAGE & MONITOR PERFORMANCE	3,500,000
032000010440000	ONGOING CAPITAL LIABILITIES	133,747,159

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032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
	TOTAL FOR CAPITAL PROJECTS	10,000,000
032000010460000	PROCUREMENT OF 10 NOS OF RACKS @ N500,000.00 EACH FOR SAFE-KEEPING OF ALL OFFICIAL RECORDS IN THE REGISTRY	5,000,000
032000010470000	PROCUREMENT OF: 2 NOS PUBLIC ADDRESS SYSTEM @ N180,000.00; 2 NOS DIGITAL VISUAL PRESENTER @ N700,000.00; 2 NOS PROJECTORS @ N50,000.00; 2 NOS DIGITAL VIDEO CAMERAS @ N450,000.00; 1 NO. DIGITAL CAMERA @ N130,000.00; 2 NOS 42" LCD TELEVISION @ N630,000.00; FOR USE IN THE MINISTRY'S TRAINING ROOMS WHICH WERE DEMARCATED IN 2008	5,000,000
	TOTAL FOR CAPITAL PROJECTS	12,934,405
032000010480000	ON-GOING	12,934,405
032000010490000	ONGOING CAPITAL LIABILITIES	12,934,405
	TOTAL FOR CAPITAL PROJECTS	59,520,500
032000010500000	PROCUREMENT OF MATERIALS FOR THE ESTABLISHMENT AND RUNNING OF CRECHE/DAY CARE. MODEL CENTRE AT THE FEDERAL MINISTRY OF EDUCATION HQ ACCOMMODATION PARTITIONING, TOILET FITTINGS FURNITURE, 50 COTS AND MATTRESSES AT N20,000 PER SET, TOYS AT 5,000 PER SET N20 SETS, OUTDOOR SWINGS, SLIDES AT N50,000 X 8 EACH, INDOOR INSTRUCTIONAL MATERIALS, BOOKS, POSTERS, COLOURING MATERIALS AT N50,000 PER SET FOR 60 SETS, PUBLICITY ON ELECTRONIC MEDIA/FLYERS AT 100,000 X 10 SLOTS, PROCUREMENT OF THE UNDERLISTED ITEMS 1 TELEVISION AT N50,000 PER SET, 2 DEEP FREEZER AT N150,000 EACH, 2 MICRO WAVE AT N50,000 EACH, 3 NOS FRIDGE @ N120,000	9,810,000
032000010551000	SPECIAL NEEDS EDUCATION & SERVICES BRANCH IMPLEMENTATION OF 2008 CAPITAL PROJECTS (PROCUREMENTS) A. 5 NO. PERKINS BRAILLE MACHINE AT 250,000. B. 1 NO. PRINTING EMBOSSESSER, C. 2 NO. PETIUM 4 COMPUTER WITH JAWS SOFT WARES FOR THE BLIND @ 250,000 = N2.5M. D. 500 NOS. SIGN LANGUAGE CDS/DVDS (JOY OF SIGNING N20,000, E. 1 NO. TELEVISION (21)). F. 1 NO. DVD PLAYER. G. 2 NO. WHEEL CHAIRS AT 250,000 = N0.5M. H. 2NO. PORTABLE TYPEWRITERS 50,000 = 0.1M. I. 2 NO. PAIRS OF AUXILIARY CRUTCHES AT 15,000 = N30,000. J. 10 NOS WHITE CANE AT N5,000 = N50,000. K. 10 NOS WRITING FRAMES @N10,000 = N0.1M. L. 10 REAMS BRAILLE PAPERS @N10,000 EACH = N0.1M	5,750,000
032000010530000	PROCUREMENT OF ADVOCACY MATERIALS TO MEETING NIGERIAN COMMITMENT FOR ATTAINMENT OF EFA GOALS BY 2015. PRODUCTION OF 2,000 COPIES OF EFA REPORT CARD @ N750 =N1.5M. PROCUREMENT OF 2,000 COPIES OF ADVOCACY MATERIALS AT N600 EACH = N1.2M	2,700,000
032000010540000	PRODUCTION OF 10,000 COPIES OF A NATIONAL MASTER PLAN WITH BLUE PRINT (2011 - 2020) AT N2000 PER COPY 10,000 X N12,000,000	12,000,000
032000010550000	PRODUCTION OF 15 DRAFT COPIES OF ADVOCACY AND MONITORING AND EVALUATION MATERIALS AT N1,100 PER COPY = N16,500	16,500
032000010560000	PRODUCTION OF 1649 COPIES OF ADVOCACY MATERIALS AT N1,500 PER COPY	2,472,000
032000010570000	PRODUCTION OF 1648 COPIES OF MONITORING AND EVALUATION MATERIALS AT N1,500 PER COPY	2,472,000
032000010580000	ENGAGEMENT OF THE FOLLOWING RESOURCE MATERIALS 1500 COPIES OF TRAINING MANUALS OF FLHE AT N2,000 EACH	3,000,000
032000010590000	GUIDANCE AND COUNSELLING : PRODUCTION OF 10,500 COPIES OF PSYCHOLOGICAL TEST INSTRUMENTS AND 10,500 TEST MANUALS PRINTING AND DISEMINATION OF 10,500 COPIES OF PSYCHOLOGICAL TEST INSTRUMENTS @ N300 PER COPY = N3.15M. PRINTING AND DISEMINATION OF 10,500 COPIES OF PSYCHOLOGICAL TEST INSTRUMENTS MANUAL AT N300 PER COPY= N3.15M	6,300,000
032000010600000	PROCUREMENT OF TEACHING AIDS AS NLP FME INTERVENTION IN DEVELOPING THE LEARNING OF FRENCH LANGUAGE IN THE 6-GEO-POLITICAL ZONES:4 AIRCONDITIONERS @ N25,000 EACH X 2 ZONES N0.2M. 2NOS OF 60 SETS OF FURNITURE @ N10,000 EACH =N120,000. 2NOS TVS @ N200,000 EACH = N0.4M. 2 FLAT SCREEN TV@ N200,000 EACH =N0.8M. 2NOS MULTIMEDIA PROJECTOR/SCREEN N150,000X2 =N0.6M. 2NOS DVD PLAYER@N20,000X2 = N40,000. 2NOS SATELLITE DISH @N75,000 = N0.3M. 2NOS COMPUTER SET @N0.2MX2 = N0.4M. CD/ROM N30,000 EACH X2 = N60,000. LIBRARY BOOKS,JOURNALS3MX2=N6M. 250KVA GENERATOR @N5M	15,000,000

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2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL FOR CAPITAL PROJECTS	195,133,184
032000010610000	PRINTING OF THE REPORT OF THE (WHITE PAPER) ON THE OUTCOMES OF THE QUALITY ASSURANCE EXERCISE AND THE DISSEMINATION OF THE RECOMMENDATIONS TO TERTIARY INSTITUTIONS FOR IMPLEMENTATIONS (300 COPIES X 69 TI AT N425 EACH) TO DOCUMENT AND DISSEMINATE FINDINGS, RECOMMENDATIONS, THE VISITORS VIEWS AND DIRECTIVES.	8,797,500
032000010620000	WORLD TEACHERS DAY PREPARATION: PROCUREMENT OF A) 2000 T. SHIRTS AT N500 EACH =N1M B) 2000 CAPS AT N250 EACH = N0.5M C) 3 TROPHIES AT N50,000 = N150,000 D) 2000 PROGRAMMES AT N200 EACH = N0.4M E) 2000 INVITATION CARDS AT N100 EACH = N0.2M F) 4 DESKTOP COMPUTERS WITH PRINTERS AND UPS AT N150,000 PER SET FOR THE BEST 3 OUTSTANDING STATES. TO SENSITIZE THE TEACHERS FOR THE ENHANCEMENT OF THE QUALITY ASSURANCE IN THE TEACHING PROFESSION N0.9M	6,240,000
032000010630000	PROCUREMENT OF REFERENCE MATERIALS E.G., MANUALS, FINANCIAL REGULATION, PUBLIC SERVICE RULES, SCHEMES OF SERVICE, CONDITIONS OF SERVICE, CONSTITUTION @ N8,000 PER PACK FOR 160 PACKS FOR ENHANCED PERFORMANCE AND BUILD CAPACITY OF FME & REGULATORY AGENCIES, REPRESENTATIVES IN GOVERNING COUNCILS OF FEDERAL TERTIARY INSTITUTIONS/PARASTATALS OF FME	1,280,000
032000010640000	PROCUREMENT OF THREE (3) SHARP PHOTOCOPIER MODEL MZ 1485 AT N800,000 EACH =N2.4M; 7 NOS SHARP PHOTOCOPIER MODEL 1200 AT N300,000 EACH = N2.1M; 6 NOS. HP LASER JET COLOUR PRINTER AT N450,000 EACH = N2.7M; 10 NOS. HP LASER JET COLOUR PRINTER AT N200,000 EACH FOR IMPROVED PERFORMANCE =N2M	9,200,000
032000010650000	PRINTING OF 10,000 COPIES OF CERTIFICATE AUTHENTICATION FORMS AT N70.00 EACH, FOR STUDENTS TRAVELLING OVERSEAS FOR FURTHER STUDIES AND TO ENSURE THAT FAKE CERTIFICATES WERE NOT AUTHENTICATED	700,000
032000010660000	PRODUCTION OF 1000 COPIES OF FME POLICY GUIDELINES ON IES AT N1000.00 EACH =N1.1M, 1000 COPIES OF BLUE PRINT ON INNOVATION ENTERPRISE INSTITUTIONS AT N1,500.00 EACH =N1.5M TO SERVE AS FME REFERENCE DOCUMENT TO GUIDE IES IMPLEMENTATION AND OPERATIONS.	2,500,000
032000010670000	COMMONWEALTH SCHOLARSHIPS FROM DONOR COUNTRIES (NO OF CANDIDATES = 10,000, UNIT COST FOR ADMIN AND PROCESSING PER CANDIDATE @N1,420EACH N14.2M, ENGAGEMENT OF 36 PROFESSORS (MEMBERS OF THE 9 PANELS) @ N300,000 PER PROFESSOR N10.8M, RECIPROCAL AWARD TO MEMBER COUNTRIES BY NIGERIA NO OF CANDIDATES 100, UNIT COST = N800,000 PER SCHOLAR = (N80M), TO EXPOSE BRIGHT NIGERIAN STUDENTS TO INTERNATIONAL AND QUALITATIVE EDUCATION THROUGH COMMONWEALTH SCHOLARSHIPS AND FELLOWSHIP PLAN PROGRAMME AND TO HONOUR INTERNATIONAL EDUCATIONAL COMMITMENTS	105,000,000
032000010680000	PROCUREMENT OF 10 NOS LAPTOPS @ N150,000 EACH FOR THE ZONAL AND NATIONAL WINNERS AT THE NATIONAL BUILDING ENGINEERS, SCIENTISTS AND TECHNOLOGISTS (BEST) COMPETITIONS FOR STUDENTS IN TERTIARY INSTITUTIONS TO ENCOURAGE THEM TO PRODUCE CREATIVE AND INDEPENDENT RESEARCH PROJECTS THAT ADDRESS THE NATIONAL NEED.	1,500,000
032000010690000	PRINTING OF 1000 COPIES OF SECOND VOLUME OF THE HANDBOOK AND MANUAL FOR FME REPS. IN GOVERNING COUNCILS OF TERTIARY INSTITUTIONS AT N1,500 PER COPY TO APPRISE AND STRENGTHEN THE KNOWLEDGE AND SKILLS IN AFFECTIVE INSTITUTIONAL LEADERSHIP AND GOVERNANCE	1,500,000
032000010700000	PRINTING AND BINDING OF 2,000 COPIES OF NATIONAL TEACHERS EDUCATION POLICY (NTEP) AT N1,000 EACH FOR DISTRIBUTION TO: I) 36 STATES MODE PLUS FCT II) ALL TERTIARY INSTITUTIONS (STATE, FEDERAL AND PRIVATE). III) ALL PARASTATALS OF FME PURPOSE: TO ENSURE THAT COMPETENT TEACHERS ARE RECRUITED AND TRAINED.	2,000,000

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032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032000010710000	DEVELOPING & UPDATING EVALUATION & ACCREDITATION DATABASE OF FOREIGN QUALIFICATIONS AND THEIR NIGERIAN EQUIVALENCE (5 CONTINENTS) TO ENHANCE EFFECTIVE DELIVERY OF EVALUATION SERVICES @ N2,293,444 PER CONTINENTS	11,467,220
032000010720000	PROCUREMENT OF DATABASE MANAGEMENT SOFTWARE (DBMS) FOXPRO VERSION @ N1,693,446 FOR EVALUATION AND ACCREDITATION DATABASE ON WORLD TERTIARY INSTITUTIONS, AND PRINTING OF 400 COPIES OF EVALUATION MANUALS AT N1,500 EACH = N600,000	2,293,446
032000010730000	PROCUREMENT OF REFERENCE MATERIALS ON EVALUATION PROCEDURE AND WORLD LIST OF ACCREDITED TERTIARY INSTITUTIONS E.G. SNOS THE EUROPA WORLD OF LEARNING 2009 ED. (HARDCOVER BOOK) @ 243,200 EACH, 5 NOS WORLD LIST OF UNIVERSITIES (HARDCOVER) 2009 ED. @ 35520 EACH, SNOS BRITISH VOCATIONAL QUALIFICATIONS @ 8570 EACH, SNOS 2000 – 2001 ACCREDITED INSTITUTIONS OF POST-SECONDARY EDUCATION PROGRAMMES (AIPEP) @ 84500 EACH, SNOS COMMONWEALTH UNIVERSITIES YEAR BOOK VOLUMES 1 – 6 (2008) @ 450000 EACH, 5 NOS UNIVERSITIES HANDBOOK, INDIAN ASSOCIATION OF INDIAN UNIVERSITIES @ 75,000 EACH, SNOS GUIDE TO HIGHER EDUCATION IN AFRICA 4TH EDITION @ 15250 EACH PLUS DELIVERY & CONTRACT CHARGES OF 35%.	4,660,200
032000010740000	PROCUREMENT OF MATERIALS FOR CAPACITY BUILDING FOR 454 PRINCIPAL OFFICERS IN FEDERAL TERTIARY INSTITUTIONS AND REGULATORY AGENCIES, 6 PER 69 INSTITUTIONS, 4 PER 10 REGULATORY AGENCIES PLUS 69 FME REPS, THE PURPOSE IS TO PROVIDE INFORMATION ON GOVT PROCEDURES, REGULATION ETC FOR GOOD GOVERNANCE @N40,000 PER PACK	18,124,351
032000010750000	PRODUCTION OF 1000 COPIES OF IES HANDBOOK CONTAINING FME POLICY/GUIDELINES AT N1,000.00 EACH, 3000 COPIES OF IES FLIERS AT N400.00 EACH TO PROVIDE INFORMATION AND EDUCATE PROSPECTIVE OPERATORS ON ESTABLISHMENT AND OPERATIONS OF IES.	1,300,000
032000010760000	DIGITIZATION OF EVALUATION ANTECEDENTS FROM 1985-2008 TO ENSURE UNIFORMITY IN EVALUATION PROCEDURE AND TO CHECK CERTIFICATE FORGERY 23 PACKS @N411,324 PER PACK.	9,460,467
032000010770000	PURCHASE OF PUBLICATIONS OF TERTIARY INSTITUTIONS AND REGULATORY AGENCIES (NUC, NBTE, NCCE) TO ENRICH HQ'S REFERENCE MATERIALS ON TERTIARY EDUCATION FOR EASE OF REFERENCE AMONG STAFF AND GENERAL PUBLIC AS WELL AS ENCOURAGE PUBLICATIONS IN TERTIARY INSTITUTIONS. 52 NUC JOURNALS @ N35,000, 69 NBTE JOURNALS AT 35,000, 10 WORLD PUBLICATIONS @ 263,000, 15 LIBRARY SHELVES @ 50,000	7,615,000
032000010780000	NATIONAL CAREER DEVELOPMENT CENTRE, FME. PROCUREMENT OF 4 COMPUTERS SET WITH PRINTERS @150,000, 5 TABLES @20,000 EACH, 10 CHAIRS @ 5,000EACH, 1 PHOTOCOPIER @150,000, 1 AIR CONDITIONER @ 70,000, 50 PROFESSIONAL BOOKS @ 5,000 EACH, 10 PSYCHOLOGICAL TEST MATERIALS @ 5,000, 1 FILE CABINET @35,000, 1 TV SET 50,000, 1 FRIDGE @ 50,000, 2 BOOKS SHELVES @ 20,000, EDUCATIONAL JOURNALS & AUDIO VISUAL @ 50,000	1,495,000
	TOTAL FOR CAPITAL PROJECTS	330,000,000
032000010790000	AWARD OF FED. GOVT. SCHOLARSHIPS TO 2,000 UNIVERSITY STUDENTS @ N150,000 PER SCHOLAR =N300M; AND 1,320 POLYTECHNICS AND COLLEGES OF EDUCATION STUDENTS @ N100,000 PER SCHOLAR N132M. UNIT COST FOR ADMIN AND PROCESSING OF 2400 SCHOLARS @ 14,457 =N34,696,800 PURPOSE: TO REWARD ACADEMIC EXCELLENCE AND TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC POTENTIALS	176,696,800
032000010800000	BILATERAL EDUCATIONAL AGREEMENT (BEA) AWARDS TO 170 NIGERIANS TO STUDY IN TEN NON-ENGLISH SPEAKING BEA COUNTRIES I.E. CUBA, RUSSIA, JAPAN, MOROCCO ETC. AT NB41,975 PER SCHOLAR ANNUALLY. PURPOSE: TO FINANCIALLY ASSIST BRIGHT BUT INDIGENT STUDENTS TO REALISE THEIR ACADEMIC POTENTIALS AND TO EXPOSE BRIGHT NIGERIAN STUDENTS TO INTERNATIONAL AND QUALITATIVE EDUCATION UNDER THE BEA	143,135,750
032000010810000	RECIPROCAL SCHOLARSHIP TO 9 FOREIGN STUDENTS WILLING TO STUDY IN NIGERIAN UNIVERSITIES @NB41,975 PER STUDENT	7,577,775
032000010820000	FSB HEADQUARTER/6 ZONAL OFFICES ICT CONNECTIVITY	2,589,675
	TOTAL FOR CAPITAL PROJECTS	106,083,343
032000010840000	INSPECTION OF 40 NO FEDERAL UNITY COLLEGES, NATIONWIDE AT N750,000.00 PER COLLEGE: 1) PRODUCTION OF 333 NOS INSPECTION QUESTIONNAIRES AT N150.00 = N12,500, 2) PRODUCTION OF 700 COPIES INSPECTION REPORT AT N500.00 EACH = N150,000, 3) DISSEMINATION OF 700 COPIES INSPECTION REPORT AT N500.00 EACH = N150,000	30,000,000

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032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	REVAMPING OF FIS: 1.) PRODUCTION OF INDUCTION KITS FOR 200 NO NEW INSPECTORS AT N30,000.00 PER KIT PER INSPECTOR = N6.0M. 2) PRODUCTION OF 500 COPIES OF STATE OF EDUCATION REPORT IN NIGERIA, BELOW TERTIARY LEVEL AT N5,000 PER COPY = 3) MEDIA SENSITIZATION, ADVOCACY AND PUBLICATION OF BEST PRACTICES METHODOLOGY OF TEACHING ENGLISH LANGUAGE MATHEMATICS AND SOCIAL STUDIES IN JUNIOR SECONDARY SCHOOLS. = N20,383,343	28,883,343
032000010860000		
032000010880000	PROCUREMENT OF 10 NOS 'DESKTOP' COMPUTERS AT N150,000.00 EACH	
	SUB-TOTAL	58,883,343
	FIS NORTH-WEST ZONAL OFFICE, KADUNA	
032000010890000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS SOUTH-SOUTH ZONAL OFFICE, BENIN	
032000010920000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS NORTH-CENTRAL ZONAL OFFICE, JOS	
032000010950000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS SOUTH-WEST ZONAL OFFICE, IBADAN	
032000010980000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS JOS	
032000011010000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS MINNA	
032000011040000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS LAFIA	
032000011070000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS ILORIN	
032000011100000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS LOKOJA	
032000011130000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS FCT	
032000011170000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS GUSAU	
032000011200000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS BIRNI-KEBBI	
032000011240000	REHABILITATION OF OFFICE	1,093,023
	PROCUREMENT OF 1 NO. HP LAPTOP COMPUTER FOR DIRECTORATE CADRE OFFICERS AT N200,000.00	200,000
032000011250000		
	SUB-TOTAL	1,293,023
	FIS SOKOTO	
032000011280000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS GOMBE	
032000011320000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS BAUCHI	
032000011360000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS KATSINA	
032000011390000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS KANO	
032000011420000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS KADUNA	
032000011440000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS ADO-EKITI	
032000011470000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	FIS LAGOS	
032000011510000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS OSGOBO	
032000011540000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS AKURE	
032000011580000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS ABEOKUTA	
032000011610000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS IBADAN	
032000011640000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS FORT-HARCOURT	
032000011670000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS UYO	
032000011700000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS CALABAR	
032000011730000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS BENIN	
032000011760000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS ASABA	
032000011790000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS YENOGOA	
032000011820000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS DAMATURU	
032000011860000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS DUTSE	
032000011890000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS JALINGO	
032000011920000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS MAIDUGURI	
032000011960000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS AWKA	
032000011990000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS OWERRI	
032000012030000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS UMUAHIA	
032000012060000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS ABAKALIKI	
032000012100000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS ENUGU	
032000012130000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS SOUTH-EAST ZONAL ENUGU	
032000012160000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS NORTH-EAST ZONAL MAIDUGURI	
032000012190000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	FIS YOLA	
032000012220000	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032000012250000	FIS MAKURDI	
	REHABILITATION OF OFFICE	1,093,023
	SUB-TOTAL	1,093,023
	TOTAL FOR CAPITAL PROJECTS	121,811,337
032000012290000	CONVERGED EDUCATION SECTOR DATABASE FOR PAYMENT OF LICENCE TO FACILITATE LINKAGES TO EDUCATION PORTALS OF TERTIARY INSTITUTIONS	40,000,000
032000012300000	ICT SKILLS/EQUIPMENT ACQUISITION PROGRAMMES FOR 313 NON-ICT STAFF IN FME HQ AT N80,000 EAH AND 21 ICT PROFESSIONAL STAFF OF FME HQ AND UNITY SCHOOLS AT N750,000 EACH	40,790,000
032000012340000	PROVISION OF SOLAR PANELS FOR 6 UNITY SCHOOLS AT N4M EACH FOR ICT LABORATORIES IN UNITY SCHOOLS	24,000,000
032000012350000	ESTABLISHMENT OF MIROSOFT ACADEMY AND ANNUAL REGIONAL ACADEMY CHARGE FOR CISCO NETWORK ACADEMY IN FME HQ	5,001,337
032000012370000	PROVISION OF ANTI-VIRUS SOFTWARE FOR FME HQ AND 102 UNITY SCHOOLS FOR 4,808 USERS AT N2,500 PER USER	12,020,000
	TOTAL FOR CAPITAL PROJECTS	5,975,256
032000012390000	ONGOING CAPITAL LIABILITIES	5,975,256
	TOTAL FOR CAPITAL PROJECTS	45,259,679
032000012440000	PRODUCTION OF SCHOOL SCIENCE EQUIPMENT TO TRAIN TEACHERS OF SCIENCE, TECHNOLOGY AND MATHEMATICS (STM) ON USE, MAINTENANCE, BASIC REPAIRS, AND IMPROVISATION OF SCHOOLS SCIENCE EDUCATION DELIVERY:	18,100,000
032000012450000	PRODUCTION OF SCIENCE EQUIPMENT TO TRAIN LABORATORY TECHNICIANS FOR 12 WEEKS (AS PART OF A 3 YEAR PROGRAMME) ON FABRICATION, USE, MAINTENANCE, BASIC REPAIRS AND IMPROVISATION OF SCHOOL SCIENCE TO BE ABLE TO ASSIST, TEACHERS EFFECTIVELY:	16,600,000
032000012460000	PRODUCTION OF INSTRUCTIONAL MATERIALS FOR TRAINING OF PRIMARY SCHOOL TEACHERS NATIONWIDE ON SOURCING OF INSTRUCTIONAL MATERIALS USING RESOURCES FROM THE ENVIRONMENT AND MULTIMEDIA FACILITIES FOR TEACHING SCIENCE AT THE PRIMARY SCHOOL LEVEL ON ZONAL BASIS, NORTH EAST ZONE.	5,600,000
032000012480000	PROCUREMENT OF MATERIALS FOR FABRICATION OF SCIENCE EQUIPMENT SUCH AS TEST TUBES, BEAKERS, RETORT STANDS, POTENTIOMETERS, TEACHING ITEMS IN CHEMISTRY, PHYSICS, BIOLOGY, MATHEMATICS, INTEGRATED SCIENCE, PRIMARY SCIENCE AND STOOLS FOR SCHOOLS AND ICASE 2009.	2,500,000
032000012500000	REFURBISHING OF EXISTING EQUIPMENT/LATHE MACHINES MILLING MACHINES ETC TO MAKE THEM AVAILBLE FOR USE IN FABRICATION, TEACHING AND LEARNING.	1,000,000
032000012510000	PROCUREMENT OF CABINET/STNDING AIR-CONDITIONER (1) FOR COMPUTER / AUDIO VISUAL ROOM, VICTAR LAWN MOVERS (2NOS) GRINDING AND DRILLING MACHINES.	159,679
	ONGOING CAPITAL LIABILITY	1,300,000
	MDG (MONITORING & TRACKING OF PROJECT)	
	TOTAL FOR CAPITAL PROJECTS	100,000,000
	MDG (MONITORING & TRACKING OF PROJECT	100,000,000
0320600	EDUCATION TAX FUND	
	TOTAL ALLOCATION:	231,763,447
Classification No.	EXPENDITURE ITEMS	
032060007000001	TOTAL PERSONNEL COST	177,063,447
032060007000010	SALARY & WAGES - GENERAL	132,427,708
032060007000011	CONSOLIDATED SALARY	132,427,708
032060007000020	BENEFITS AND ALLOWANCES - GENERAL	28,082,275
032060007000022	RENT SUBSIDY	28,082,275
032060007000030	SOCIAL CONTRIBUTION	16,553,444
032060007000031	NHS	6,621,385
032060007000032	PENSION	9,932,078
032060007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,700,000
0320616	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	
	TOTAL ALLOCATION:	6,500,000,000
Classification No.	EXPENDITURE ITEMS	
	TOTAL CAPITAL PROJECT	6,500,000,000
032061630000000	MDGs ONGOING F/L MDAs PROJECTS	6,500,000,000
	FEDERAL TEACHERS' SCHEME	
032061630010000	CAPACITY BUILDING 5 DAY FONICS FOR 11,000 ENGLISH TEACHERS	223,998,500
032061630020000	MONTHLY ALLOWANCE FOR 45,000 FTS PARTICIPANTS AT N10,000.00 PER PARTICIPANT FOR 12 MONTHS	5,400,000,000
032061630030000	IMPACT ASSESSMENT	63,345,500
032061630040000	CAPACITY BUILDING OF 40,000 PARTICIPANTS IN ICT AND CORE SUBJECTS THROUGH TRAINING BY NIT AND INTEL	812,656,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320401	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	
	TOTAL ALLOCATION:	371,135,544
Classification No.	EXPENDITURE ITEMS	
032040107000001	TOTAL PERSONNEL COST	274,308,652
032040107000010	SALARY & WAGES - GENERAL	70,829,388
032040107000011	CONSOLIDATED SALARY	70,829,388
032040107000020	BENEFITS AND ALLOWANCES - GENERAL	170,897,745
032040107000021	NON-REGULAR ALLOWANCES	170,897,745
032040107000030	SOCIAL CONTRIBUTION	32,581,518
032040107000031	NHIS	14,874,171
032040107000032	PENSION	17,707,347
032040107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	68,296,108
	TOTAL CAPITAL PROJECT	28,530,806
032040110000000	ONGOING PROJECTS (OTHERS)	28,530,806
032040110010000	CONSTRUCTION OF SEMINAR HALLS, TRAINING ROOMS AND RESEARCH CENTRES AND FURNISHING	28,530,806
0320402	JOINT ADMISSIONS MATRICULATION BOARD	
	TOTAL ALLOCATION:	1,377,473,408
Classification No.	EXPENDITURE ITEMS	
032040207000001	TOTAL PERSONNEL COST	1,171,513,829
032040207000010	SALARY & WAGES - GENERAL	848,243,254
032040207000011	CONSOLIDATED SALARY	848,243,254
032040207000020	BENEFITS AND ALLOWANCES - GENERAL	194,717,444
032040207000022	RENT SUBSIDY	194,717,444
032040207000030	SOCIAL CONTRIBUTION	108,532,907
032040207000031	NHIS	43,413,143
032040207000032	PENSION	65,119,744
032040207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	144,844,000
	TOTAL CAPITAL PROJECT	61,095,579
032040210000000	ONGOING PROJECTS (OTHERS)	61,095,579
032040210010000	PROCUREMENT OF ADDITIONAL OMR SCANNERS@10M EACH	50,195,579
032040210030000	10NOS. COPIERS@400,000, 14NOS. FIREPROOF SAFE@250,000, 28NOS. FILE CABINETS@25,000, 10NOS WU A/C@130,000, 10NOS. SU A/C@ 140,000.	10,900,000
0320403	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	
	TOTAL ALLOCATION:	2,494,932,605
Classification No.	EXPENDITURE ITEMS	
032040307000001	TOTAL PERSONNEL COST	2,375,737,605
032040307000010	SALARY & WAGES - GENERAL	1,767,232,287
032040307000011	CONSOLIDATED SALARY	1,767,232,287
032040307000020	BENEFITS AND ALLOWANCES - GENERAL	387,601,282
032040307000021	NON-REGULAR ALLOWANCES	80,000
032040307000022	RENT SUBSIDY	387,521,282
032040307000030	SOCIAL CONTRIBUTION	220,904,036
032040307000031	NHIS	88,341,614
032040307000032	PENSION	132,542,422
032040307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	42,905,000
	TOTAL CAPITAL PROJECT	56,290,000
032040310000000	ONGOING PROJECTS (OTHERS)	56,290,000
032040310020000	PURCHASE OF GENERATORS	28,290,000
032040310030000	PURCHASE OF SCANNERS	28,000,000
0320404	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	
	TOTAL ALLOCATION:	372,057,051
Classification No.	EXPENDITURE ITEMS	
032040407000001	TOTAL PERSONNEL COST	109,827,610
032040407000010	SALARY & WAGES - GENERAL	83,226,409
032040407000011	CONSOLIDATED SALARY	83,226,409
032040407000020	BENEFITS AND ALLOWANCES - GENERAL	16,197,900
032040407000022	RENT SUBSIDY	16,197,900
032040407000030	SOCIAL CONTRIBUTION	10,403,301
032040407000031	NHIS	4,161,320
032040407000032	PENSION	6,241,981
032040407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	213,400,000
	TOTAL CAPITAL PROJECT	48,829,441
032040410000000	ONGOING PROJECTS (OTHERS)	48,829,441
032040410010000	PLASTERING , FENCING AND FIXING OF WIRE BARB ON 3 FACILITATORS GUEST HOUSES	10,000,000
032040410020000	COMPLETION OF LARGE 230 CAPACITY TRAINING AUDITORIUM	15,000,000
032040410030000	DEVELOPMENT AND PRODUCTION OF TRAINING MANUALS, CRITIQUING, PRINTING AND ORGANIZATION OF TRAINING FOR PLANNERS OF FME/PARASTATALS AND STATE ON EDUCATION SECTOR STRATEGIC PLAN IN CONTRIBUTION TO THE UNICEF/UNESCO/IEP SCHOOL EDUCATION SECTOR STRATEGIC PLAN	23,829,441

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320405	NATIONAL LIBRARY OF NIGERIA	
	TOTAL ALLOCATION:	4,747,511,579
Classification No.	EXPENDITURE ITEMS	
032040507000001	TOTAL PERSONNEL COST	818,819,539
032040507000010	SALARY & WAGES - GENERAL	603,966,006
032040507000011	CONSOLIDATED SALARY	603,966,006
032040507000020	BENEFITS AND ALLOWANCES - GENERAL	139,357,783
032040507000021	NON-REGULAR ALLOWANCES	0
032040507000022	RENT SUBSIDY	139,357,783
032040507000030	SOCIAL CONTRIBUTION	75,495,750
032040507000031	NHIS	30,198,300
032040507000032	PENSION	45,297,450
032040507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	240,600,000
	TOTAL CAPITAL PROJECT	3,688,092,040
0320405100000000	ONGOING PROJECTS (OTHERS)	3,677,000,000
0320405100100000	COMPLETION OF HQTRS BUILDING , ABUJA	3,500,000,000
0320405100200000	COMPLETION OF STATE BRANCH BUILDINGS(YOLA N2SM,MAKURDI N12M, OWERRI NSM AND BAUCHI N8M)	50,000,000
0320405100300000	PROCUREMENT OF BOOKS AND PERIODICALS	70,000,000
0320405100400000	PURCHASE OF 100KV PERKINS GENERATORS - MAKURDI,CALABAR AND ABEOKUTA- NSM PER BRANCH	15,000,000
0320405100500000	PURCHASE OF PROJECT VEHICLES (3INOS TOYOTA HILUX JEEPS)	
0320405100600000	LOCAL CONTENT CREATION AND DEVELOPMENT OF NATIONAL VIRTUAL LIBRARY SYSTEM IN NIGERIA	42,000,000
0320405200000000	NEW PROJECTS (OTHERS)	11,092,040
0320405200300000	PRESERVATION AND CONSERVATION OF MATERIALS (BINDING, FUMIGATION, ETC)	11,092,040
0320407	NATIONAL EXAMINATIONS COUNCIL	
	TOTAL ALLOCATION:	2,755,418,477
Classification No.	EXPENDITURE ITEMS	
032040707000001	TOTAL PERSONNEL COST	2,346,122,477
032040707000010	SALARY & WAGES - GENERAL	1,743,363,278
032040707000011	CONSOLIDATED SALARY	1,743,363,278
032040707000020	BENEFITS AND ALLOWANCES - GENERAL	384,838,789
032040707000022	RENT SUBSIDY	384,838,789
032040707000030	SOCIAL CONTRIBUTION	217,920,410
032040707000031	NHIS	87,168,164
032040707000032	PENSION	130,752,246

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	289,296,000
	TOTAL CAPITAL PROJECT	120,000,000
032040710000000	ONGOING PROJECTS (OTHERS)	120,000,000
032040710010000	COMPLETION OF HQTS OFFICE COMPLEX	60,000,000
032040710020000	INFRASTRUCTURE IN THE HQTS E.G. WATER SUPPLY, ELECTRICITY, DRAINAGE, ROAD NETWORK, GATE HOUSE, FENCING, COMMUNICATION, LANDSCAPING, CAR PARKS, ETC.	25,000,000
032040710030000	FURNISHING OF HEADQUARTERS OFFICE COMPLEX E.G.50 SPLIT UNIT ACS AND 200 WINDOW UNIT ACS, 250 EXECUTIVE CHAIRS AND TABLES, 250 FILE CABINETS, 250 REFRIGERATORS, 500 CEILING FANS, 500 SETS OF VISITORS' CHAIRS, AND 250 COMPUTER TABLES AND CHAIRS	25,000,000
032040710050000	PURCHASE AND INSTALLATION OF 50 NOS PRINTRONIX D7000 LINE PRINTERS, 1500 LINES PER MINUTE @ N4,000,000	10,000,000
0320408	MASS LITERACY COMMISSION	
	TOTAL ALLOCATION:	776,321,559
Classification No.	EXPENDITURE ITEMS	
032040807000001	TOTAL PERSONNEL COST	120,211,057
032040807000010	SALARY & WAGES - GENERAL	106,854,273
032040807000011	CONSOLIDATED SALARY	106,854,273
032040807000030	SOCIAL CONTRIBUTION	13,356,784
032040807000031	NHIS	5,342,714
032040807000032	PENSION	8,014,070
032040807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	88,720,000
	TOTAL CAPITAL PROJECT	567,390,502
032040810000000	ONGOING PROJECTS (OTHERS)	67,390,502
032040810010000	ADVOCACY THROUGH THE MEDIA HOUSES AND SPONSORING OF LITERACY PROGRAMMES ON NTA	20,000,000
032040810020000	DEVELOPMENT AND PRODUCTION OF NEW BASIC LITERACY PRIMERS IN FULFULDE AND UJAW LANGUAGES	8,000,000
032040810030000	INTERNATIONAL LITERACY DAY CELEBRATION AT HEADQUARTERS AND ZONAL OFFICES	19,390,502
032040810040000	PURCHASE OF ONE (1) 18-SEATER TOYOTA BUS FOR ADVOCACY VISITS AND MEETINGS.	
032040810050000	PRODUCTION OF POST LITERACY PRIMERS IN IGBO, YORUBA, HAUSA, AJAMI AND ENGLISH AT 200 COPIES PER RELEVANT LGAS	20,000,000
032040810060000	PURCHASE OF THREE (3) TOYOTA HILUX 2.5DH PROJECT VEHICLES FOR THREE (3) OF THE COMMISSION'S ZONAL OFFICES @ N6M EACH	
032040830000000	MDGs ONGOING F/L MDAs PROJECTS	500,000,000
032040830010000	SUPPORT TO THE 6 STATES IN THE NORTH-EAST ZONE ON LESSON BROADCAST UNDER COLLABORATIVE LITERACY BY RADIO PROJECT AT N2,609,730.00 PER STATE	15,658,380
032040830020000	ASSISTANCE FOR LESSON BROADCAST TO THE 7 STATES IN THE NORTH-WEST ZONE UNDER COLLABORATIVE LITERACY BY RADIO PROJECT AT N2,609,730 PER STATE	18,268,110
032040830030000	LITERACY BY RADIO LESSON BROADCAST ASSISTANCE TO THE 7 STATES IN THE NORTH-CENTRAL ZONE AT N2,609,730 PER STATE	18,268,110
032040830040000	FUND FOR COLLABORATIVE LESSON BROADCAST TO THE 5 STATES IN THE SOUTH-EAST ZONE FOR LITERACY BY RADIO PROJECT AT N2,609,730 PER STATE	13,048,650
032040830050000	COLLABORATION WITH THE 6 STATES IN THE SOUTH-SOUTH ZONE FOR LESSON BROADCAST UNDER LITERACY BY RADIO AT N2609,730 PER STATE	15,658,380
032040830060000	SUPPORT TO THE 6 STATES IN THE SOUTH-WEST ZONE FOR THE ON-GOING LITERACY BY RADIO LESSON BROADCAST AT N2,609,730 PER STATE	15,658,380
032040830070000	PURCHASE OF 100 RADIO SETS PER LGA FOR 774 LGAS AT AN AVERAGE OF N2,000 PER RADIO	154,000,000
032040830080000	TRAIN THE TRAINERS WORKSHOP AT 4 OFFICERS PER STATE AND FCT ABUJA AT AN AVERAGE OF N21,000 PER TRAINEE	4,662,000
032040830090000	ADVOCACY AND SENSITIZATION VISITS TO GOVERNORS, LGA CHAIRMEN, STATE RADIO STATION MANAGERS AND OTHER STAKEHOLDERS FOR SUPPORT TO NON-FORMAL EDUCATION AND LITERACY BY RADIO PROJECT	20,292,930
032040830100000	COMPREHENSIVE LITERACY SURVEY IN ALL THE 138 LGAS IN SOUTH-WEST AT N258,398 PER LGA.	35,658,924
032040830110000	LITERACY SURVEY IN ALL THE 112 LGAS IN THE SOUTH-SOUTH ZONE AT N258,398 PER LGA	31,524,556
032040830120000	CONDUCT OF LITERACY SURVEY IN ALL THE 96 LGAS IN THE SOUTH-EAST AT N258398 PER LGA	24,806,208
032040830130000	COLLABORATIVE LITERACY SURVEY WITH THE NATIONAL BUREAU OF STATISTICS (NBS) IN ALL THE 121 LGAS IN THE NORTH-CENTRAL ZONE AT N258,398 PER LGA	31,266,158
032040830140000	LITERACY SURVEY IN ALL THE 112 LGAS IN THE NORTH-EAST WITH NBS AT N258,398 PER LGA	28,940,576
032040830150000	CONDUCT OF COMPREHENSIVE LITERACY SURVEY IN ALL THE 185 LGAS IN THE NORTH-WEST	47,803,638
032040830160000	PURCHASE OF 78 ACER LAPTOPS FOR COMMISSION'S FIELD OFFICERS AT N300,000.00	23,400,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032060830100000	PURCHASE OF TWO (2) LASERJET 4250N PRINTER AT N542,500.00 EACH	1,085,000
0320409	NATIONAL COMMISSION FOR NOMADIC EDUCATION	
	TOTAL ALLOCATION:	306,946,829
Classification No.	EXPENDITURE ITEMS	
032040907000001	TOTAL PERSONNEL COST	136,150,581
032040907000010	SALARY & WAGES - GENERAL	121,022,739
032040907000011	CONSOLIDATED SALARY	121,022,739
032040907000030	SOCIAL CONTRIBUTION	15,127,842
032040907000031	NHIS	6,051,137
032040907000032	PENSION	9,076,705
032040907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	83,664,475
	TOTAL CAPITAL PROJECT	87,131,773
0320409100000000	ONGOING PROJECTS (OTHERS)	87,131,773
0320409100100000	CONSTRUCTION AND EQUIPPING OF MODEL NOMADIC SCHOOLS IN GRAZING RESERVES - PROVISION OF BOREHOLES AND EARTH DAMS	3,502,159
0320409100200000	AWARENESS RAISING AND SENSITIZATION ON HIV/AIDS, AND OTHER STDs	
0320409100300000	CONSTRUCTION OF CONCRETE WELLS	1,271,667
0320409100400000	CAPACITY BUILDING ON IRI	
0320409100500000	CONSTRUCTION AND EQUIPPING OF MODEL NOMADIC SCHOOLS IN FISHING PORTS	40,800,000
0320409100600000	DEVELOPMENT AND PRODUCTION OF IRI MATERIALS	12,000,000
0320409100700000	PROVISION OF BOAT SCHOOLS, DUG-OUT CANOES AND FISHING MATERIALS	1,000,000
0320409100800000	WATER SUPPLY (5 NOS OF HAND PUMP BOREHOLES) EACH AT 102m	10,000,000
0320409100900000	REHABILITATION OF 5 NOS OF COMMUNITY-BASED NOMADIC SCHOOLS AT N2.7m EACH	13,522,447
	ONGOING CAPITAL LIABILITY	5,035,500
0320610	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	
	TOTAL ALLOCATION:	1,385,556,316
Classification No.	EXPENDITURE ITEMS	
032061007000001	TOTAL PERSONNEL COST	608,723,102
032061007000010	SALARY & WAGES - GENERAL	450,393,310
032061007000011	CONSOLIDATED SALARY	450,393,310
032061007000020	BENEFITS AND ALLOWANCES - GENERAL	102,030,629
032061007000021	NON-REGULAR ALLOWANCES	1,256,000
032061007000022	RENT SUBSIDY	100,774,629
032061007000030	SOCIAL CONTRIBUTION	56,299,164
032061007000031	NHIS	22,519,665
032061007000032	PENSION	33,779,498
032061007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	608,760,000
	OVERHEAD	239,504,000
	CURRICULUM DEVELOPMENT	369,256,000
	TOTAL CAPITAL PROJECT	168,073,214
0320610100000000	ONGOING PROJECTS (OTHERS)	168,073,214
0320610100100000	CONSTRUCTION OF ACADEMIC BLOCK FOR RESEARCH AND DEVELOPMENT ACTIVITIES	45,000,000
0320610100200000	FURNISHING OF THE NEW ACADEMIC BLOCK FOR RESEARCH AND DEVELOPMENT ACTIVITIES	95,000,000
	ONGOING CAPITAL LIABILITY	28,073,214
0320611	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	
	TOTAL ALLOCATION:	764,790,257
Classification No.	EXPENDITURE ITEMS	
032061107000001	TOTAL PERSONNEL COST	649,409,563
032061107000010	SALARY & WAGES - GENERAL	480,380,521
032061107000011	CONSOLIDATED SALARY	480,380,521
032061107000020	BENEFITS AND ALLOWANCES - GENERAL	109,181,477
032061107000022	RENT SUBSIDY	109,181,477
032061107000030	SOCIAL CONTRIBUTION	60,047,565
032061107000031	NHIS	24,019,026
032061107000032	PENSION	36,028,539
032061107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	61,700,000
	TOTAL CAPITAL PROJECT	53,480,694
0320611100000000	ONGOING PROJECTS (OTHERS)	53,480,694
0320611100300000	PROCUREMENT OF RANK XEROX 4112	15,000,000
0320611100400000	COMPLETION OF LIBRARY COMPLEX	20,875,362
0320611100500000	COMPLETION OF CAFETERIA BUILDING	6,000,000
0320611100600000	MECH/ELECT WORK ON CAFETERIA BUILDING	5,000,000
0320611100700000	COMPLETION OF ACCESS ROAD	5,000,000
0320611100800000	RENOVATION & UPGRADING OF OLD BLOCKS A, B & C AND ABUJA OFFICE	1,605,332
0320612	TEACHERS REGISTRATION COUNCIL OF NIGERIA	
	TOTAL ALLOCATION:	308,111,666
Classification No.	EXPENDITURE ITEMS	
032061207000001	TOTAL PERSONNEL COST	194,711,666
032061207000010	SALARY & WAGES - GENERAL	173,077,037
032061207000011	CONSOLIDATED SALARY	173,077,037

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032061207000030	SOCIAL CONTRIBUTION	21,634,630
032061207000031	NHS	8,653,852
032061207000032	PENSION	12,980,778
032061207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	113,400,000
0320617	COMPUTER PROFESSIONAL REGISTRATION COUNCIL OF NIGERIA	
	TOTAL ALLOCATION:	166,366,049
Classification No.	EXPENDITURE ITEMS	
032061707000001	TOTAL PERSONNEL COST	120,866,049
032061707000010	SALARY & WAGES - GENERAL	90,028,898
032061707000011	CONSOLIDATED SALARY	90,028,898
032061707000020	BENEFITS AND ALLOWANCES - GENERAL	19,583,539
032061707000022	RENT SUBSIDY	19,583,539
032061707000030	SOCIAL CONTRIBUTION	11,253,612
032061707000031	NHS	4,501,445
032061707000032	PENSION	6,752,167
032061707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	34,500,000
	TOTAL CAPITAL PROJECT	11,000,000
032061710000000	ONGOING PROJECTS (OTHERS)	11,000,000
	PURCHASE 2 PERKINS DIESEL GENERATOR (UNIT PRICE N1,500,000 = N3M) AND INSTALLATION	3,000,000
032061710020000	DEVELOP DIGITAL LIBRARY AND E-LEARNING FACILITY (KNOWLEDGE BANK) SUBSCRIPTIONS=N5M, SOFTWARE=N2M	8,000,000
0320613	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAI	
	TOTAL ALLOCATION:	940,154,565
Classification No.	EXPENDITURE ITEMS	
032061307000001	TOTAL PERSONNEL COST	281,572,182
032061307000010	SALARY & WAGES - GENERAL	209,963,239
032061307000011	CONSOLIDATED SALARY	209,963,239
032061307000020	BENEFITS AND ALLOWANCES - GENERAL	45,363,539
032061307000022	RENT SUBSIDY	45,363,539
032061307000030	SOCIAL CONTRIBUTION	26,245,405
032061307000031	NHS	10,498,162
032061307000032	PENSION	15,747,243
032061307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	140,005,457
	TOTAL CAPITAL PROJECT	538,576,926
032061310000000	ONGOING PROJECTS (OTHERS)	506,076,926
032061310010000	COMPLETION OF OFFICE TOWER/CONFERENCE HALL	20,000,000
032061310020000	COMPLETION OF RAISED CAR PARKING	65,000,000
032061310030000	CAPACITY BUILDING	30,000,000
032061310060000	ACCREDITATION & REACCREDITATION OF NIT-NCE BY DISTANCE LEARNING	8,033,828
	COLLECTION, COLLATION & ANALYSIS OF STATISTICAL DATA FROM COES AND OTHER NCE AWARDING INSTITUTION	7,500,000
032061310070000	PRODUCTION OF REVISED 'CONDITION OF SERVICES'	5,000,000
032061310100000	COUNTERPART FUNDING	10,000,000
	MONITORING & EVALUATION OF ACADEMIC STANDARD IN NCE AWARDING INSTITUTION	5,000,000
032061310110000	OUTSTANDING 2007 CAPITAL LIABILITIES	355,543,098
032061320000000	NEW PROJECTS (OTHERS)	32,500,000
032061320010000	MONITORING OF TEACHING PRACTICE IN NCE AWARDING INSTITUTIONS	7,500,000
032061320020000	MONITORING OF REVISED SCHEME OF SERVICES	5,000,000
032061320030000	DIGITALIZATION OF MINIMUM STANDARD	10,000,000
032061320040000	DISSIMINATION OF QUALITY ASSURANCE TOOL KIT	5,000,000
032061320050000	REVIEW & PRODUCTION OF FCES & NCCCE ACCOUNTING MANUAL	5,000,000
0320614	NATIONAL BOARD FOR TECHNICAL EDUCATION SECRETARIAI	
	TOTAL ALLOCATION:	1,095,472,144
Classification No.	EXPENDITURE ITEMS	
032061407000001	TOTAL PERSONNEL COST	569,550,688
032061407000010	SALARY & WAGES - GENERAL	422,895,639
032061407000011	CONSOLIDATED SALARY	422,895,639
032061407000020	BENEFITS AND ALLOWANCES - GENERAL	93,793,094
032061407000021	NON-REGULAR ALLOWANCES	2,044,596
032061407000022	RENT SUBSIDY	91,748,498
032061407000030	SOCIAL CONTRIBUTION	52,861,955
032061407000031	NHS	21,144,782
032061407000032	PENSION	31,717,173
032061407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	385,500,000
	OVERHEAD	57,500,000
	ACCREDITATION OF PROGRAMMES	320,000,000
	NIPOGA: COMPETITION AMONG POLYTECHNIC AND COLLEGES OF TECHNOLOGY.	8,000,000
	TOTAL CAPITAL PROJECT	140,421,454
032061410000000	ONGOING PROJECTS (OTHERS)	140,421,454
	COUNTERPART FUNDING PROVISION FOR PHASE II OF THE UNESCO/NIGERIA PROJECT FOR THE REVITALISATION OF TVE	19,005,556
032061410020000	COMPLETION OF NEW OFFICE BUILDING TO CATER FOR EXISTING SPACE CONTRAINTS.	100,000,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032061410030000	CREATION OF DATA BANK ON TVET FOR SYSTEMIC EVALUATION AND MONITORING OF LEARNING ACHIEVEMENTS	10,000,000
032061410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	11,415,900
0320615	NATIONAL TEACHERS INSTITUTE	
	TOTAL ALLOCATION:	3,718,554,915
Classification No.	EXPENDITURE ITEMS	
032061507000001	TOTAL PERSONNEL COST	423,683,346
032061507000010	SALARY & WAGES - GENERAL	376,607,419
032061507000011	CONSOLIDATED SALARY	376,607,419
032061507000030	SOCIAL CONTRIBUTION	47,075,927
032061507000031	NHS	18,830,371
032061507000032	PENSION	28,245,556
032061507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	248,860,000
	TOTAL CAPITAL PROJECT	3,046,011,569
032061510000000	ONGOING PROJECTS (OTHERS)	19,011,569
032061510010000	CONSTRUCTION (COMPLETION) OF CROSS RIVER STATE	10,011,569
032061510020000	CONSTRUCTION (COMPLETION) OF SOUTH EAST ZONAL OFFICE, ENUGU	9,000,000
032061520000000	NEW PROJECTS (OTHERS)	27,000,000
032061520010000	CONSTRUCTION OF ZAMFARA STATE OFFICE	
032061520020000	CONSTRUCTION OF A SCIENCE AND MATHEMATICS COMPLEX TO PROVIDE IN SERVICE TRAINING FOR SCIENCE, MATHEMATICS, TECHNICAL AND VOCATIONAL SUBJECTS TEACHERS	27,000,000
032061530000000	MDGs ONGOING F/L MDAs PROJECTS	3,000,000,000
032061530010000	PRE-WORKSHOP ACTIVITIES I. IDENTIFICATION AND INSPECTION OF TRAINING CENTRES AND BRIEFING MEETINGS =26M II. DEVELOPMENT, REVIEW, PRODUCTION AND DISTRIBUTION OF TRAINING MANUALS =276M III. PROCUREMENT AND DISTRIBUTION OF STATIONERY = 48M IV. PROCUREMENT OF MONITORING VEHICLES =51M V. PUBLICITY AND VIDEO COVERAGE =15M	416,000,000
032061530020000	CONDUCT OF WORKSHOPS IN 36 STATES (INCLUDING FCT): I. PAYMENT OF 145,000 PARTICIPANT AT N14,000 EACH. II. PAYMENT OF 3,500 RESOURCE PERSONS AT N90,000 EACH. III. PROVISION OF STATIONERY AND SNACKS	2,445,490,000
032061530030000	QUALITY ASSURANCE /MONITORING BY STAKEHOLDERS	48,260,000
032061530040000	OTHERS (CONSULTANCY, BANK CHARGES AND CONTINGENCIES)	90,250,000
0320618	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	
	TOTAL ALLOCATION:	197,451,421
Classification No.	EXPENDITURE ITEMS	
032061807000001	TOTAL PERSONNEL COST	91,906,923
032061807000010	SALARY & WAGES - GENERAL	81,695,043
032061807000011	CONSOLIDATED SALARY	81,695,043
032061807000030	SOCIAL CONTRIBUTION	10,211,880
032061807000031	NHS	4,084,752
032061807000032	PENSION	6,127,128
032061807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,000,000
	TOTAL CAPITAL PROJECT	5,544,497
032061820000000	NEW PROJECTS (OTHERS)	5,544,497
032061820040000	PURCHASE AND INSTALLATION OF 1NO 100KVA PERKINS GENERATOR AND ACCESSORIES	5,544,497
0320650	FEDERAL POLYTECHNIC ADO-EKITI	
	TOTAL ALLOCATION:	1,400,006,570
Classification No.	EXPENDITURE ITEMS	
032065007000001	TOTAL PERSONNEL COST	1,217,553,595
032065007000010	SALARY & WAGES - GENERAL	903,918,215
032065007000011	CONSOLIDATED SALARY	903,918,215
032065007000020	BENEFITS AND ALLOWANCES - GENERAL	200,645,603
032065007000021	NON-REGULAR ALLOWANCES	3,764,000
032065007000022	RENT SUBSIDY	196,881,603
032065007000030	SOCIAL CONTRIBUTION	112,989,777
032065007000031	NHS	45,195,911
032065007000032	PENSION	67,793,866
032065007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	96,402,037
	OVERHEAD	40,511,965
	DIRECT TEACHING ALLOWANCE	55,890,072
	TOTAL CAPITAL PROJECT	86,050,938
032065010000000	ONGOING PROJECTS (OTHERS)	86,050,938
032065010010000	ANNUAL TECHNOLOGY EXPOSITION	7,000,000
032065010030000	AWARENESS CAMPAIGN AGAINST CULTISM AND OTHER VICES	973,958
032065010040000	MAINTENANCE OF DELAPIDATING INFRASTRUCTURES	5,000,000
032065010050000	PROCUREMENT OF 200 UNITS OF COMPUTERS WITH COMPLETE ACCESSORIES LIKE PRINTERS, UPS, STABILIZERS AND SCANNERS @ #200,000 EACH FOR ICT CENTER	32,445,000
032065010060000	PROCUREMENT OF 200 SETS OF COMPUTER TABLES AND CHAIRS SUITABLE FOR FOR ICT CENTER @ #50,000 EACH	5,722,500
032065010070000	SUPPLY OF 20 SPLIT AIR-CONDITIONERS @ # 150,000 EACH TO ICT CENTER	500,000
032065010080000	ONGOING CAPITAL LIABILITY	7,973,958
032065010090000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,435,522

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320451	FEDERAL POLYTECHNIC BAUCHI	
	TOTAL ALLOCATION:	1,102,305,924
Classification No.	EXPENDITURE ITEMS	
032045107000001	TOTAL PERSONNEL COST	950,932,703
032045107000010	SALARY & WAGES - GENERAL	702,219,088
032045107000011	CONSOLIDATED SALARY	702,219,088
032045107000020	BENEFITS AND ALLOWANCES - GENERAL	160,936,230
032045107000021	NON-REGULAR ALLOWANCES	3,134,072
032045107000022	RENT SUBSIDY	157,802,158
032045107000030	SOCIAL CONTRIBUTION	87,777,386
032045107000031	NHIS	35,110,954
032045107000032	PENSION	52,666,432
032045107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,373,816
	OVERHEAD	35,123,816
	DIRECT TEACHING ALLOWANCE	47,250,000
	TOTAL CAPITAL PROJECT	68,999,405
032045110000000	ONGOING PROJECTS (OTHERS)	68,999,405
	CONSTRUCTION OF CENTRAL ADMINISTRATION OFFICE (CONTINUATION OF 2008 CAPITAL PROJECT)	24,000,000
032045110010000		
032045110020000	PROCUREMENT OF LABORATORY EQUIPMENT FOR THE SCHOOL OF ENGINEERING (CONTINUATION OF 2007 CAPITAL PROJECT)	15,341,253
032045110030000	PROCUREMENT OF POOL VEHICLES [3NO. TOYOTA COROLLA - NTOM]	
032045110040000	ONGOING CAPITAL LIABILITY	4,500,000
032045110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,158,152
0320452	FEDERAL POLYTECHNIC BIDA	
	TOTAL ALLOCATION:	1,575,346,524
Classification No.	EXPENDITURE ITEMS	
032045207000001	TOTAL PERSONNEL COST	1,360,022,205
032045207000010	SALARY & WAGES - GENERAL	1,007,467,110
032045207000011	CONSOLIDATED SALARY	1,007,467,110
032045207000020	BENEFITS AND ALLOWANCES - GENERAL	226,621,706
032045207000021	NON-REGULAR ALLOWANCES	3,696,000
032045207000022	RENT SUBSIDY	222,925,706
032045207000030	SOCIAL CONTRIBUTION	125,933,389
032045207000031	NHIS	50,373,355
032045207000032	PENSION	75,560,033
032045207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	114,197,297
	OVERHEAD	41,001,797
	DIRECT TEACHING ALLOWANCE	73,195,500
	TOTAL CAPITAL PROJECT	101,127,023
032045210000000	ONGOING PROJECTS (OTHERS)	101,127,023
	COMPLETION OF OF THE LIBRARY COMPLEX-THIS INVOLVES THE PROCUREMENT OF AND OTHER FURNISHING OF THE LIBRARY	10,491,531
032045210030000	PROCUREMENT OF COMPUTERS FOR ICT AT IBB COMPUTER CENTRE -THIS INVOLVES THE PROCUREMENT OF 20 NO OF HP COMPUTERS AND DESK TOP PRINTERS AT AN AVERAGE COST OF N250,000.00 EACH	7,494,913
032045210040000	PROCUREMENT OF ACCREDITATION EQUIPMENTS IN THE DEPARTMENTAL WORKSHOPS AND LABORATORIES-THIS INVOLVES THEPROCUREMENT FOUR ACADEMIC DEPARTMENTS (SURVEY &GEONFORMATICS,SCIENCE LABORATORY DEPARTMENT (8 NO LABORATORIES AND ASSORTED EQUIPMENTS) ,COMPUTER SCIENCE DEPARTMENT,ARCHITECTURAL TECHNOLOGY,HOTEL & CATERING MANAGEMENT DEPARTMENT. (LIST OF EQUIPMENT WILL BE MADE TO MATCH THE BUDGET)	18,993,225
032045210050000	PROCUREMENT OF FURNITURE -THIS INVOLVES PROCUREMENT OF100SETS OF JUNIOR EXECUTIVE CHAIRS AND TABLES AT AN AVERAGE COST OF N35,000EACH,AND 30 SET OF SENIOR EXECUTIVE TABLES AND CHAIRS AT ACOST OF N260,000 EACHAND CLASS ROOM TABLES AND CHAIRS AT AN AVERAGE COST OFN22,000.EACH	5,098,995
032045210060000	PROCUREMENT OF TRANSFORMER - THIS INVOLVES THE PROCUREMENT OF 2-5 MVA TRANSFORMER	8,745,761
032045210070000	MAINTENANCE OF WORKSHOP AND LABORATORY EQUIPMENTS - THIS INVOLVES THE UP GRADING OF THE EQUIPMENTS AND REPLACEMENTS OF OBSOLETE PARTS FOR CONTINUOUS FUNCTIONING OF THE EQUIPMENTS	12,494,913
032045210090000	ONGOING CAPITAL LIABILITY	8,296,950
032045210100000	OUTSTANDING 2007 CAPITAL LIABILITIES	29,510,733
0320453	FEDERAL POLYTECHNIC IDAH	
	TOTAL ALLOCATION:	1,276,609,234
Classification No.	EXPENDITURE ITEMS	
032045307000001	TOTAL PERSONNEL COST	1,081,526,700
032045307000010	SALARY & WAGES - GENERAL	801,975,608
032045307000011	CONSOLIDATED SALARY	801,975,608
032045307000020	BENEFITS AND ALLOWANCES - GENERAL	179,304,141
032045307000021	NON-REGULAR ALLOWANCES	5,708,995
032045307000022	RENT SUBSIDY	175,595,146
032045307000030	SOCIAL CONTRIBUTION	100,246,951
032045307000031	NHIS	40,098,780
032045307000032	PENSION	40,148,171

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032064307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,578,841
	OVERHEAD	54,144,153
	DIRECT TEACHING ALLOWANCE	51,434,688
	TOTAL CAPITAL PROJECT	89,503,693
032065310000000	ONGOING PROJECTS (OTHERS)	89,503,693
032065310020000	ESTABLISHMENT OF WOMEN ENTREPRENEURSHIP CENTRE, COMPRISING 3 WORKSHOPS, 1 CLASS ROOM, 1 EXHIBITION / CONFERENCE HALL 1 , 6 NUMBER OFFICES AND CONVENIENCES	20,001,397
032065310030000	EXTENSION OF ELECTRICITY TO 4 BUILDINGS AT N750,000 EACH; CONNECTION OF LIGHT TO 2 BOREHOLES AT N500,000 EACH; PROVISION OF 83 STREET LIGHTS AT N120,000 EACH, PURCHASE OF 1 NO. 2.5 MVA TRANSFORMER AT 10 MILLION NAIRA.	20,000,000
032065310040000	ONGOING CAPITAL LIABILITY	5,000,000
032065310050000	OUTSTANDING 2007 CAPITAL LIABILITIES	44,502,296
0320655	FEDERAL POLYTECHNIC KAUWA-NAMODA	
	TOTAL ALLOCATION:	1,216,331,335
Classification No.	EXPENDITURE ITEMS	
032065507000001	TOTAL PERSONNEL COST	965,307,256
032065507000010	SALARY & WAGES - GENERAL	717,300,988
032065507000011	CONSOLIDATED SALARY	717,300,988
032065507000020	BENEFITS AND ALLOWANCES - GENERAL	158,345,445
032065507000021	NON-REGULAR ALLOWANCES	2,852,000
032065507000022	RENT SUBSIDY	155,491,645
032065507000030	SOCIAL CONTRIBUTION	89,442,423
032065507000031	NHS	35,845,049
032065507000032	PENSION	53,797,574
032065507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	104,948,882
	OVERHEAD	66,304,845
	DIRECT TEACHING ALLOWANCE	38,662,037
	TOTAL CAPITAL PROJECT	146,055,197
032065510000000	ONGOING PROJECTS (OTHERS)	146,055,197
032065510010000	COMPLETION OF ADMINISTRATIVE BLOCK (CONSIST OF RECTORY, REGISTRY, BURSARY DEPARTMENT AND COUNCIL CHAMBER)	20,520,966
032065510020000	COMPLETION OF ARCHITECTURAL TECHNOLOGY DEPARTMENT (CONSIST OF, CLASSES, OFFICES, STUDIOS AND LABORATORIES	61,000,000
032065510030000	OUTSTANDING 2007 CAPITAL LIABILITIES	64,534,231
0320656	FEDERAL POLYTECHNIC MUBI	
	TOTAL ALLOCATION:	1,250,629,240
Classification No.	EXPENDITURE ITEMS	
032065607000001	TOTAL PERSONNEL COST	1,103,788,974
032065607000010	SALARY & WAGES - GENERAL	811,762,429
032065607000011	CONSOLIDATED SALARY	811,762,429
032065607000020	BENEFITS AND ALLOWANCES - GENERAL	190,556,242
032065607000021	NON-REGULAR ALLOWANCES	9,675,724
032065607000022	RENT SUBSIDY	180,880,518
032065607000030	SOCIAL CONTRIBUTION	101,470,304
032065607000031	NHS	40,588,121
032065607000032	PENSION	40,882,182
032065607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,039,174
	OVERHEAD	58,266,174
	DIRECT TEACHING ALLOWANCE	41,773,000
	TOTAL CAPITAL PROJECT	46,801,089
032065610000000	ONGOING PROJECTS (OTHERS)	46,801,089
032065610010000	CONSTRUCTION OF CLASSROOM BLOCK/OFFICES FOR ACADEMIC UNIT	19,000,000
032065610020000	CONSTRUCTION OF A COMPLEX TO HOUSE 5 STUDIOS AND STAFF OFFICES	25,000,000
032065610030000	PROVISION OF CLASSROOM FURNITURE	2,801,089
0320657	FEDERAL POLYTECHNIC NASARAWA	
	TOTAL ALLOCATION:	1,344,205,059
Classification No.	EXPENDITURE ITEMS	
032065707000001	TOTAL PERSONNEL COST	1,218,108,298
032065707000010	SALARY & WAGES - GENERAL	757,998,205
032065707000011	CONSOLIDATED SALARY	757,998,205
032065707000020	BENEFITS AND ALLOWANCES - GENERAL	365,360,318
032065707000021	NON-REGULAR ALLOWANCES	202,498,520
032065707000022	RENT SUBSIDY	162,861,798
032065707000030	SOCIAL CONTRIBUTION	94,749,776
032065707000031	NHS	37,899,910
032065707000032	PENSION	56,849,865
032065707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,343,493
	OVERHEAD	31,294,798
	DIRECT TEACHING ALLOWANCE	43,648,500
	TOTAL CAPITAL PROJECT	50,753,247
032065710000000	ONGOING PROJECTS (OTHERS)	50,753,247
032065710010000	FENCING OF POLYTECHNIC BOUNDARY SAND SCREED BLOCK 230MM HOLLOW BLOCKS TOTAL COST PER KM = 4.47, THEREFORE 10M WILL OVER 2.23KM	10,000,000
032065710020000	REHABILITATION OF ROAD NETWORK REHABILITATION OF 2KM ROAD AND SIDE DRAINAGES ALONG THE PERMANENT SITE ROAD @N19,000,000.00	19,000,000
032065710040000	CONSTRUCTION OF MINI DEMONSTRATION RESTAURANT FOR CATERING DEPARTMENT @N4,221,171.00	4,221,171

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032065710050000	PURCHASE OF ICT EQUIPMENT FOR EXPANSION OF FACILITIES	7,600,000
032065710060000	OUTSTANDING 2007 CAPITAL LIABILITIES	9,932,096
0320658	FEDERAL POLYTECHNIC UWANA-AFIKPO	
	TOTAL ALLOCATION:	1,338,314,980
Classification No.	EXPENDITURE ITEMS	
032065807000001	TOTAL PERSONNEL COST	1,185,935,407
032065807000010	SALARY & WAGES - GENERAL	877,391,992
032065807000011	CONSOLIDATED SALARY	877,391,992
032065807000020	BENEFITS AND ALLOWANCES - GENERAL	198,869,416
032065807000021	NON-REGULAR ALLOWANCES	4,831,833
032065807000022	RENT SUBSIDY	194,037,583
032065807000030	SOCIAL CONTRIBUTION	109,673,999
032065807000031	NHIS	43,869,600
032065807000032	PENSION	65,804,399
032065807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	95,345,042
	OVERHEAD	51,694,993
	DIRECT TEACHING ALLOWANCE	43,650,049
	TOTAL CAPITAL PROJECT	57,034,531
032065810000000	ONGOING PROJECTS (OTHERS)	57,034,531
032065810010000	CONSTRUCTION OF ONE NUMBER 10 CLASSROOM BLOCK FOR 1260 STUDENTS (2-FLOOR BUILDING)	17,193,830
032065810020000	CONSTRUCTION OF LIBRARY COMPLEX - 3 FLOOR OF 3697 SQUARE METRE FLOOR AREA	17,229,370
032065810030000	CONSTRUCTION OF MEDICAL CENTRE, 50 BED WARD, 6 OFFICES, THEATER, LABOUR ROOM, LAB, OPD ETC	10,300,470
032065810040000	CONSTRUCTION OF INTERNAL WATER SUPPLY ON CAMPUS TO AID LEARNING	3,557,350
032065810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	8,753,511
0320659	FEDERAL POLYTECHNIC KADUNA	
	TOTAL ALLOCATION:	3,876,832,053
Classification No.	EXPENDITURE ITEMS	
032065907000001	TOTAL PERSONNEL COST	3,549,973,970
032065907000010	SALARY & WAGES - GENERAL	2,615,225,559
032065907000011	CONSOLIDATED SALARY	2,615,225,559
032065907000020	BENEFITS AND ALLOWANCES - GENERAL	607,845,216
032065907000021	NON-REGULAR ALLOWANCES	26,086,800
032065907000022	RENT SUBSIDY	581,758,416
032065907000030	SOCIAL CONTRIBUTION	326,903,195
032065907000031	NHIS	130,761,278
032065907000032	PENSION	196,141,917
032065907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	219,198,008
	OVERHEAD	100,681,508
	DIRECT TEACHING ALLOWANCE	118,516,500
	TOTAL CAPITAL PROJECT	107,660,076
032065910000000	ONGOING PROJECTS (OTHERS)	107,660,076
032065910010000	PROCUREMENT OF 670 VOLUMES OF BOOKS AND SUBSCRIPTION OF 15 NO. JOURNALS FOR THE LIBRARIES, THIS IS TO PROVIDE STAFF AND STUDENTS WITH ACCESS TO UP TO DATE EDUCATIONAL MATERIAL	5,000,000
032065910020000	REHABILITATION OF 2KM OF ROAD/PARKING SPACES WITHIN CAMPUSES AND STAFF QUARTERS TO MAKE THE ACADEMIC ENVIRONMENT SAFER MORE ACCESSABLE	5,000,000
032065910030000	MAINTENANCE OF INFRASTRUCTURE, 2 BLOCKS OF 3-STORY STUDENTS' HOSTEL TO CHECK THE CONTINUOUS DETERIORATION OF THE HOSTELS	20,000,000
032065910040000	TRAINING OF 140 LECTURERS/INSTRUCTORS ON THE IMPLEMENTATION OF THE NEW CURRICULAR	5,000,000
032065910050000	PROVIDE FELLOWSHIP/GRANTS TO 80 MEMBERS OF STAFF TO ACQUIRE HIGHER QUALIFICATION	5,000,000
032065910060000	TRAIN 670 TEACHERS ON ENTREPRENEURSHIP EDUCATION AND COMMUNITY EMPOWERMENT	8,700,000
032065910070000	PROCUREMENT OF 30 NO. COMPUTERS AND ACCESSORIES FOR INSTRUCTIONAL PURPOSES IN THE DEPARTMENTS OF MATHS/COMPUTER, AND COMPUTER ENGINEERING, ALSO AS TEACHING AIDS AND RESEARCH TOOLS IN OTHER DEPARTMENTS AND THE LIBRARIES	5,882,569
032065910080000	DEVELOPMENT OF 15 NO. OF PROTOTYPE/TECHNOLOGY EXPOSITION COMPONENTS, HANDS-ON TRAINING OF STUDENTS AND THE DEVELOPMENT OF ENTREPRENEURIAL SKILLS	5,000,000
032065910090000	ONGOING CAPITAL LIABILITY	10,501,611
032065910100000	OUTSTANDING 2007 CAPITAL LIABILITIES	37,575,896
0320660	FEDERAL POLYTECHNIC OFFA	
	TOTAL ALLOCATION:	1,172,763,814
Classification No.	EXPENDITURE ITEMS	
032066007000001	TOTAL PERSONNEL COST	1,011,509,440
032066007000010	SALARY & WAGES - GENERAL	747,667,427
032066007000011	CONSOLIDATED SALARY	747,667,427
032066007000020	BENEFITS AND ALLOWANCES - GENERAL	170,383,584
032066007000021	NON-REGULAR ALLOWANCES	5,268,444
032066007000022	RENT SUBSIDY	165,115,140
032066007000030	SOCIAL CONTRIBUTION	93,458,429
032066007000031	NHIS	37,383,372
032066007000032	PENSION	56,075,057
032066007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	76,980,063
	OVERHEAD	28,657,598
	DIRECT TEACHING ALLOWANCE	48,310,500

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	84,274,311
032064010000000	ONGOING PROJECTS (OTHERS)	84,274,311
032064010010000	FURNISHING OF ONE NO. CLASSROOM	4,561,223
032064010020000	FURNISHING OF ONE NO. HOSTEL BLOCK	8,000,000
032064010030000	OFFICE FURNISHING FOR STAFF	10,000,000
032064010040000	ELECTRIFICATION AND ELECTRICAL INSTALLATION OF PERMANENT SITE	10,000,000
032064010050000	WATER RETICULATION AND WATER STORAGE AT PERMANENT SITE	10,000,000
032064010060000	NETWORK OF ROADS	10,000,000
032064010070000	OUTSTANDING 2007 CAPITAL LIABILITIES	31,713,088
0320641	FEDERAL POLYTECHNIC EDE	
	TOTAL ALLOCATION:	1,016,484,140
Classification No.	EXPENDITURE ITEMS	
032064107000001	TOTAL PERSONNEL COST	864,959,541
032064107000010	SALARY & WAGES - GENERAL	640,180,547
032064107000011	CONSOLIDATED SALARY	640,180,547
032064107000020	BENEFITS AND ALLOWANCES - GENERAL	144,756,426
032064107000021	NON-REGULAR ALLOWANCES	2,828,000
032064107000022	RENT SUBSIDY	141,928,426
032064107000030	SOCIAL CONTRIBUTION	80,022,568
032064107000031	NHIS	32,009,027
032064107000032	PENSION	48,013,541
032064107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	60,727,072
	OVERHEAD	25,730,572
	DIRECT TEACHING ALLOWANCE	34,996,500
	TOTAL CAPITAL PROJECT	90,797,526
032064110000000	ONGOING PROJECTS (OTHERS)	90,797,526
032064110010000	COMPLETION OF ON-GOING ENTREPRENEURSHIP DEVELOPMENT BUILDING,CIVIL AND MECHANICAL ENGINEERING BUILDING PROJECTS	10,000,000
032064110020000	PROCUREMENT OF 25 NOS OF VARIOUS ITEMS OF LABORATORY,WORKSHOP EQUIPMENT FOR SCHOOL OF APPLIED SCIENCES ENGINEERING AND ENVIRONMENTAL TECHNOLOGY	7,316,886
032064110040000	PROVISION AND MAINTENANCE OF INFRASTRUCTURE: EXTENTION OF STREET LIGHT, LANDSCAPING/ DRAINAGE WORKS AND REHABILATION OF BUILDING/ GENERATING SET	8,658,222
032064110070000	ONGOING CAPITAL LIABILITY	26,586,115
032064110080000	OUTSTANDING 2007 CAPITAL LIABILITIES	38,236,303
0320642	FEDERAL POLYTECHNIC AUCHI	
	TOTAL ALLOCATION:	2,246,383,875
Classification No.	EXPENDITURE ITEMS	
032064207000001	TOTAL PERSONNEL COST	2,048,320,172
032064207000010	SALARY & WAGES - GENERAL	1,502,333,006
032064207000011	CONSOLIDATED SALARY	1,502,333,006
032064207000020	BENEFITS AND ALLOWANCES - GENERAL	358,195,540
032064207000021	NON-REGULAR ALLOWANCES	25,025,150
032064207000022	RENT SUBSIDY	333,170,390
032064207000030	SOCIAL CONTRIBUTION	187,791,626
032064207000031	NHIS	75,116,650
032064207000032	PENSION	112,674,975
032064207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	118,885,388
	OVERHEAD	51,892,388
	DIRECT TEACHING ALLOWANCE	66,993,000
	TOTAL CAPITAL PROJECT	79,178,315
032064210000000	ONGOING PROJECTS (OTHERS)	79,178,315
032064210010000	PROCUREMENT OF ACCREDITATION EQUIPMENT	20,000,000
032064210020000	WATER DISTRIBUTION NETWORK (RETICULATION) FOR THE OLD STAFF QUARTERS	5,000,000
032064210030000	LIBRARY BUILDING EXTENSION	10,000,000
032064210040000	ENTREPRENEURSHIP DEVELOPMENT BUILDINGS	5,000,000
032064210050000	FURNISHING OF CLASSROOMS (150 NO CHAIN LINK CHAIRS) @N20,000 EACH	3,000,000
032064210080000	ONGOING CAPITAL LIABILITY	10,361,242
032064210090000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,817,073
0320643	FEDERAL POLYTECHNIC NEKEDE	
	TOTAL ALLOCATION:	1,839,895,052
Classification No.	EXPENDITURE ITEMS	
032064307000001	TOTAL PERSONNEL COST	1,598,207,184
032064307000010	SALARY & WAGES - GENERAL	1,184,680,592
032064307000011	CONSOLIDATED SALARY	1,184,680,592
032064307000020	BENEFITS AND ALLOWANCES - GENERAL	265,441,518
032064307000021	NON-REGULAR ALLOWANCES	5,124,000
032064307000022	RENT SUBSIDY	260,317,518
032064307000030	SOCIAL CONTRIBUTION	148,085,074
032064307000031	NHIS	59,234,030
032064307000032	PENSION	88,851,044

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032064307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	107,836,143
	OVERHEAD	47,083,143
	DIRECT TEACHING ALLOWANCE	60,753,000
	TOTAL CAPITAL PROJECT	133,851,725
032064310000000	ONGOING PROJECTS (OTHERS)	133,851,725
032064310010000	PROCUREMENT OF EQUIPMENT FOR ENGINEERING AND SCIENCE	40,000,000
032064310040000	MAINTENANCE OF BUILDING	5,000,000
032064310050000	ONGOING CAPITAL LIABILITY	12,961,234
032064310060000	OUTSTANDING 2007 CAPITAL LIABILITIES	75,890,491
0320644	FEDERAL POLYTECHNIC OKO	
	TOTAL ALLOCATION:	2,083,880,189
Classification No.	EXPENDITURE ITEMS	
032064407000001	TOTAL PERSONNEL COST	1,908,105,600
032064407000010	SALARY & WAGES - GENERAL	1,407,247,438
032064407000011	CONSOLIDATED SALARY	1,407,247,438
032064407000020	BENEFITS AND ALLOWANCES - GENERAL	324,952,232
032064407000021	NON-REGULAR ALLOWANCES	6,402,883
032064407000022	RENT SUBSIDY	318,549,349
032064407000030	SOCIAL CONTRIBUTION	175,905,930
032064407000031	NHS	70,362,372
032064407000032	PENSION	105,543,558
032064407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	106,821,970
	OVERHEAD	39,042,476
	DIRECT TEACHING ALLOWANCE	66,979,500
	TOTAL CAPITAL PROJECT	49,752,619
032064410000000	ONGOING PROJECTS (OTHERS)	49,752,619
	PROVISION OF ACCREDITATION EQUIPMENT FOR ENGINEERING AND SCIENCE DEPARTMENT	29,281,520
032064410010000	PROCUREMENT OF CLASSROOM FURNITURE AND SEATS 500 DESKS AND SEATS @ 20,000 EACH	10,000,000
032064410020000	PURCHASE OF 2 NUMBERS 100KVA GENERATOR AND 2 NUMBERS 60 KVA GENERATORS	15,000,000
032064410040000	PROCUREMENT OF 4 NEW TOYOTA CARS FOR POOL USE @4,000,000 EACH	
032064410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	15,471,099
0320645	FEDERAL POLYTECHNIC DAMATURU	
	TOTAL ALLOCATION:	479,524,969
Classification No.	EXPENDITURE ITEMS	
032064507000001	TOTAL PERSONNEL COST	344,931,945
032064507000010	SALARY & WAGES - GENERAL	255,522,415
032064507000011	CONSOLIDATED SALARY	255,522,415
032064507000020	BENEFITS AND ALLOWANCES - GENERAL	57,469,228
032064507000021	NON-REGULAR ALLOWANCES	1,420,000
032064507000022	RENT SUBSIDY	56,049,228
032064507000030	SOCIAL CONTRIBUTION	31,940,302
032064507000031	NHS	12,776,121
032064507000032	PENSION	19,164,181
032064507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	45,633,255
	OVERHEAD	20,832,255
	DIRECT TEACHING ALLOWANCE	24,801,000
	TOTAL CAPITAL PROJECT	88,959,749
032064510000000	ONGOING PROJECTS (OTHERS)	88,959,749
032064510010000	CONSTRUCTION OF ADMIN COMPLEX (PHASE II)	25,880,998
032064510020000	RECONSTRUCTION OF CENTRAL LIBRARY COMPLEX	17,000,000
032064510030000	CONSTRUCTION OF PERIMETER FENCING (PHASE II)	8,000,000
032064510050000	ONGOING CAPITAL LIABILITY	2,000,000
032064510060000	OUTSTANDING 2007 CAPITAL LIABILITIES	36,078,771
0320614	HUSSAINI ADAMU FEDERAL POLYTECHNIC - KAZAURE	
	TOTAL ALLOCATION:	482,058,740
Classification No.	EXPENDITURE ITEMS	
032061407000001	TOTAL PERSONNEL COST	340,597,926
032061407000010	SALARY & WAGES - GENERAL	252,813,214
032061407000011	CONSOLIDATED SALARY	252,813,214
032061407000020	BENEFITS AND ALLOWANCES - GENERAL	56,183,060
032061407000021	NON-REGULAR ALLOWANCES	1,048,000
032061407000022	RENT SUBSIDY	55,135,060
032061407000030	SOCIAL CONTRIBUTION	31,601,652
032061407000031	NHS	12,640,661
032061407000032	PENSION	18,960,991
032061407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	94,500,000
	OVERHEAD	42,050,000
	DIRECT TEACHING ALLOWANCE	52,450,000
	TOTAL CAPITAL PROJECT	46,960,814
032061410000000	ONGOING PROJECTS (OTHERS)	46,960,814
	COMPLETION OF THE CONSTRUCTION OF MODERN DIGITAL LIBRARY COMPLEX	46,960,814
0320614	WAZIRI UMARU POLYTECHNIC - KEBBI	
	TOTAL ALLOCATION:	1,293,266,447
Classification No.	EXPENDITURE ITEMS	
032061407000001	TOTAL PERSONNEL COST	1,116,528,398
032061407000010	SALARY & WAGES - GENERAL	826,116,855
032061407000011	CONSOLIDATED SALARY	826,116,855
032061407000020	BENEFITS AND ALLOWANCES - GENERAL	187,146,936
032061407000021	NON-REGULAR ALLOWANCES	3,063,694

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032061407000022	RENT SUBSIDY	184,083,242
032061407000030	SOCIAL CONTRIBUTION	103,244,407
032061407000031	NHIS	41,305,843
032061407000032	PENSION	61,938,764
032061407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	94,500,000
	OVERHEAD	52,500,000
	DIRECT TEACHING ALLOWANCE	42,000,000
	TOTAL CAPITAL PROJECT	82,238,049
032061410000000	ONGOING PROJECTS (OTHERS)	82,238,049
032061410010000	COMPLETION OF THE CONSTRUCTION OF ADMINISTRATIVE BUILDING (PHASE I)	53,921,069
032061410020000	OUTSTANDING 2007 CAPITAL LIABILITIES	28,316,980
0320654	FEDERAL POLYTECHNIC ILARO	
	TOTAL ALLOCATION:	1,201,030,226
Classification No.	EXPENDITURE ITEMS	
032065407000001	TOTAL PERSONNEL COST	1,081,525,705
032065407000010	SALARY & WAGES - GENERAL	801,975,608
032065407000011	CONSOLIDATED SALARY	801,975,608
032065407000020	BENEFITS AND ALLOWANCES - GENERAL	179,303,146
032065407000021	NON-REGULAR ALLOWANCES	3,708,000
032065407000022	RENT SUBSIDY	175,595,146
032065407000030	SOCIAL CONTRIBUTION	100,246,951
032065407000031	NHIS	40,098,790
032065407000032	PENSION	60,148,171
032065407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,343,493
	OVERHEAD	31,694,993
	DIRECT TEACHING ALLOWANCE	43,648,500
	TOTAL CAPITAL PROJECT	44,161,028
032065410000000	ONGOING PROJECTS (OTHERS)	44,161,028
032065410010000	REHABILITATION OF 2 NO' ACADEMIC BUILDINGS	19,000,000
032065410020000	ARCHITECTURAL TECHNOLOGY WHOSE ND PROGRAMME IS DUE FOR INITIAL	20,000,000
032065410030000	FURNISHING OF THE 4-STUDIO ARCHITECTURAL BUILDING COMPLEX	5,161,028
0320666	YABA COLLEGE OF TECHNOLOGY	
	TOTAL ALLOCATION:	2,687,213,605
Classification No.	EXPENDITURE ITEMS	
032066607000001	TOTAL PERSONNEL COST	2,465,044,861
032066607000010	SALARY & WAGES - GENERAL	1,823,186,245
032066607000011	CONSOLIDATED SALARY	1,823,186,245
032066607000020	BENEFITS AND ALLOWANCES - GENERAL	413,960,335
032066607000021	NON-REGULAR ALLOWANCES	6,800,000
032066607000022	RENT SUBSIDY	407,160,335
032066607000030	SOCIAL CONTRIBUTION	227,898,281
032066607000031	NHIS	91,159,312
032066607000032	PENSION	136,738,968
032066607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	155,607,195
	OVERHEAD	54,313,693
	DIRECT TEACHING ALLOWANCE	101,293,500
	TOTAL CAPITAL PROJECT	66,561,549
032066610000000	ONGOING PROJECTS (OTHERS)	66,561,549
032066610010000	COMPLETION OF 15 FLOOR CLASSROOMS/OFFICE/WORKSHOP BLOCK.	47,000,509
032066610020000	FURNISHING OF A NEW 5 FLOOR BUILDING (COMPLETED BY ETF)	11,561,000
032066610030000	CLASSROOM/WORKSHOP	8,000,000
0320666	FEDERAL POLYTECHNIC BALI	
	TOTAL ALLOCATION:	253,652,197
Classification No.	EXPENDITURE ITEMS	
032066607000001	TOTAL PERSONNEL COST	157,284,797
032066607000010	SALARY & WAGES - GENERAL	157,284,797
032066607000011	CONSOLIDATED SALARY	157,284,797
032066607000020	BENEFITS AND ALLOWANCES - GENERAL	-
032066607000021	NON-REGULAR ALLOWANCES	-
032066607000022	RENT SUBSIDY	-
032066607000030	SOCIAL CONTRIBUTION	-
032066607000031	NHIS	-
032066607000032	PENSION	-
032066607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	76,367,400
	OVERHEAD	-
	DIRECT TEACHING ALLOWANCE	76,367,400
	TOTAL CAPITAL PROJECT	20,000,000
0320666	FEDERAL POLYTECHNIC EKOWE	
	TOTAL ALLOCATION:	257,652,197
Classification No.	EXPENDITURE ITEMS	
032066607000001	TOTAL PERSONNEL COST	157,284,797
032066607000010	SALARY & WAGES - GENERAL	157,284,797
032066607000011	CONSOLIDATED SALARY	157,284,797
032066607000020	BENEFITS AND ALLOWANCES - GENERAL	-
032066607000021	NON-REGULAR ALLOWANCES	-
032066607000022	RENT SUBSIDY	-
032066607000030	SOCIAL CONTRIBUTION	-
032066607000031	NHIS	-
032066607000032	PENSION	-
032066607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,367,400
	OVERHEAD	-
	DIRECT TEACHING ALLOWANCE	80,367,400
	TOTAL CAPITAL PROJECT	20,000,000
0320700	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	
	TOTAL ALLOCATION:	900,926,599
Classification No.	EXPENDITURE ITEMS	

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032070007000001	TOTAL PERSONNEL COST	820,420,626
032070007000010	SALARY & WAGES - GENERAL	606,970,142
032070007000011	CONSOLIDATED SALARY	606,970,142
032070007000020	BENEFITS AND ALLOWANCES - GENERAL	137,579,195
032070007000021	NON-REGULAR ALLOWANCES	2,628,000
032070007000022	RENT SUBSIDY	134,951,195
032070007000030	SOCIAL CONTRIBUTION	75,871,270
032070007000031	NHIS	30,348,508
032070007000032	PENSION	45,522,762
032070007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,874,152
	OVERHEAD	27,608,734
	DIRECT TEACHING ALLOWANCE	27,265,418
	TOTAL CAPITAL PROJECT	25,631,820
032070035000000	MDGs ONGOING F/DRG PROJECTS	25,631,820
032070035010000	COMPLETION OF LECTURE THEATRE PHASE 'B'	5,631,820
032070035020000	COMPLETION OF LECTURE THEATRE PHASE 'C'	20,000,000
0320701	FEDERAL COLLEGE OF EDUCATION AKOKA	
	TOTAL ALLOCATION:	877,534,082
Classification No.	EXPENDITURE ITEMS	
032070107000001	TOTAL PERSONNEL COST	602,687,058
032070107000010	SALARY & WAGES - GENERAL	445,992,150
032070107000011	CONSOLIDATED SALARY	445,992,150

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032070107000020	BENEFITS AND ALLOWANCES - GENERAL	100,945,889
032070107000021	NON-REGULAR ALLOWANCES	2,112,000
032070107000022	RENT SUBSIDY	98,833,889
032070107000030	SOCIAL CONTRIBUTION	55,749,019
032070107000031	NHS	22,299,607
032070107000032	PENSION	33,449,411
032070107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,617,641
	OVERHEAD	31,896,459
	DIRECT TEACHING ALLOWANCE	22,721,182
	TOTAL CAPITAL PROJECT	220,229,383
032070110000000	ONGOING PROJECTS (OTHERS)	220,229,383
032070110010000	PURCHASE OF TOOLS FOR CET	22,687,713
032070110020000	REROOFING OF SCHOOL OF TECHNICAL EDUCATION	3,928,740
032070110030000	PURCHASE OF TOOLS FOR ELECTRICAL DEPARTMENT	3,750,000
032070110040000	MONITORING ACTIVITIES	6,479,289
032070110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	183,383,641
0320702	FEDERAL COLLEGE OF EDUCATION ASABA	
	TOTAL ALLOCATION:	933,777,370
Classification No.	EXPENDITURE ITEMS	
032070207000001	TOTAL PERSONNEL COST	575,372,567
032070207000010	SALARY & WAGES - GENERAL	424,996,482
032070207000011	CONSOLIDATED SALARY	424,996,482
032070207000020	BENEFITS AND ALLOWANCES - GENERAL	97,261,525
032070207000021	NON-REGULAR ALLOWANCES	2,660,000
032070207000022	RENT SUBSIDY	94,591,525
032070207000030	SOCIAL CONTRIBUTION	53,124,540
032070207000031	NHS	21,249,824
032070207000032	PENSION	31,874,736
032070207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	56,404,803
	OVERHEAD	30,275,444
	DIRECT TEACHING ALLOWANCE	26,129,359
	TOTAL CAPITAL PROJECT	302,000,000
032070210000000	ONGOING PROJECTS (OTHERS)	302,000,000
032070210010000	FACILITIES FOR TAKE- OFF OF ADULT EDUCATION	3,000,000
032070210020000	INSTITUTIONALIZATION OF RESEARCH AND DEVELOPMENT	2,000,000
032070210030000	PROVISION OF LIBRARY BOOKS AND JOURNALS	2,000,000
032070210040000	COMPUTERISATION OF ACCOUNTING RECORDS	2,000,000
032070210050000	FURNISHING AND INSTALLATION OF FIXTURES IN 4 NO SCIENCE LABORATORIES	
	SCIENCE LABORATORIES LOT I-PHYSICS	2,000,000
032070210060000	LOT II- BIOLOGY	2,000,000
032070210070000	LOT III- CHEMISTRY	3,000,000
032070210080000	LOT IV- INTEGRATED SCIENCE	3,000,000
032070210090000	PROVISION OF ICT FIXTURES FOR PROF. [OBI] CHIKE EDOZHEN CENTRE	3,000,000
032070210100000	PROCUREMENT OF SCIENCE EQUIPMENT	3,000,000
032070210120000	COMPUTERIZATION OF PERSONNEL RECORDS	3,000,000
032070210140000	REHABILITATION OF BUILDINGS	3,000,000
032070210150000	OUTSTANDING 2007 CAPITAL LIABILITIES	271,000,000
0320703	FEDERAL COLLEGE OF EDUCATION BICHI	
	TOTAL ALLOCATION:	692,526,648
Classification No.	EXPENDITURE ITEMS	
032070307000001	TOTAL PERSONNEL COST	605,125,323
032070307000010	SALARY & WAGES - GENERAL	448,997,302
032070307000011	CONSOLIDATED SALARY	448,997,302
032070307000020	BENEFITS AND ALLOWANCES - GENERAL	100,003,359
032070307000021	NON-REGULAR ALLOWANCES	2,176,000
032070307000022	RENT SUBSIDY	97,827,359
032070307000030	SOCIAL CONTRIBUTION	56,124,443
032070307000031	NHS	22,449,865
032070307000032	PENSION	33,674,798
032070307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	44,660,334
	OVERHEAD	21,939,153
	DIRECT TEACHING ALLOWANCE	22,721,181
	TOTAL CAPITAL PROJECT	42,741,011
032070310000000	ONGOING PROJECTS (OTHERS)	42,741,011
032070310010000	ELECTRIFICATION OF SCIENCE COMPLEX	800,000
032070310020000	CONSTRUCTION OF TECH COMPLEX PHASEII	2,500,000
032070310030000	CONSTRUCTION OF TECH COMPLEX PHASEIII	1,739,879
032070310040000	EXTERNAL ELECT. OF TECH COMPLEX	1,386,177
032070310050000	EXTERNAL WATER SUPPLY TO TECH COMP	1,140,650
032070310060000	PROVISION OF TOOLS & EQUIP. FOR TECH COMP	1,182,580
032070310070000	VIRTUAL LIBRARY ICT	500,000
032070310120000	CONSULTANCY FOR DESIGN ELECT WATER	2,043,337
032070310130000	EXTERNAL WORKS TO TECH. COMPLEX	5,000,000
032070310150000	ELECTRIFICATION/STREET LIGHT	5,553,119
032070310160000	OUTSTANDING 2007 CAPITAL LIABILITIES	20,895,269
0320719	FEDERAL COLLEGE OF EDUCATION GOMBE	
	TOTAL ALLOCATION:	704,571,008
Classification No.	EXPENDITURE ITEMS	
032071907000001	TOTAL PERSONNEL COST	628,173,107
032071907000010	SALARY & WAGES - GENERAL	464,760,320
032071907000011	CONSOLIDATED SALARY	464,760,320
032071907000020	BENEFITS AND ALLOWANCES - GENERAL	105,317,747
032071907000021	NON-REGULAR ALLOWANCES	2,420,000
032071907000022	RENT SUBSIDY	102,897,747
032071907000030	SOCIAL CONTRIBUTION	58,095,040
032071907000031	NHS	23,238,014
032071907000032	PENSION	34,857,024

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032071907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	39,550,140
	OVERHEAD	16,828,978
	DIRECT TEACHING ALLOWANCE	22,721,182
	TOTAL CAPITAL PROJECT	36,847,742
032071910000000	ONGOING PROJECTS (OTHERS)	36,847,742
032071910010000	CONSTRUCTION OF LABORATORIES	6,000,000
032071910020000	SCIENCE COMPLEX PHASE IV	25,847,742
032071910030000	PERIMETER FENCING PHASE IV	5,000,000
0320705	FEDERAL COLLEGE OF EDUCATION GUSAU	
	TOTAL ALLOCATION:	650,757,875
Classification No.	EXPENDITURE ITEMS	
032070507000001	TOTAL PERSONNEL COST	400,268,611
032070507000010	SALARY & WAGES - GENERAL	295,935,531
032070507000011	CONSOLIDATED SALARY	295,935,531
032070507000020	BENEFITS AND ALLOWANCES - GENERAL	67,341,139
032070507000021	NON-REGULAR ALLOWANCES	1,516,000
032070507000022	RENT SUBSIDY	65,825,139

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032070507000030	SOCIAL CONTRIBUTION	36,991,941
032070507000031	NHS	14,796,777
032070507000032	PENSION	22,195,165
032070507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	47,668,314
	OVERHEAD	24,947,133
	DIRECT TEACHING ALLOWANCE	22,721,181
	TOTAL CAPITAL PROJECT	202,820,950
032070510000000	ONGOING PROJECTS (OTHERS)	193,975,950
032070510010000	INTERNAL ROADS NETWORK	20,000,000
032070510050000	LANDSCAPING	7,800,000
032070510070000	REHABILITATION OF HOSTELS AND STAFF QUARTERS	7,675,950
032070510080000	OUTSTANDING 2007 CAPITAL LIABILITIES	158,500,000
032070520000000	NEW PROJECTS (OTHERS)	8,845,000
032070520010000	UPGRADING OF ICT FACILITY	5,000,000
032070520060000	ONGOING CAPITAL LIABILITY	3,845,000
0320706	FEDERAL COLLEGE OF EDUCATION KANO	
	TOTAL ALLOCATION:	961,619,032
Classification No.	EXPENDITURE ITEMS	
032070607000001	TOTAL PERSONNEL COST	722,837,287
032070607000010	SALARY & WAGES - GENERAL	535,222,926
032070607000011	CONSOLIDATED SALARY	535,222,926
032070607000020	BENEFITS AND ALLOWANCES - GENERAL	120,711,496
032070607000021	NON-REGULAR ALLOWANCES	2,772,000
032070607000022	RENT SUBSIDY	117,839,494
032070607000030	SOCIAL CONTRIBUTION	46,902,864
032070607000031	NHS	26,761,146
032070607000032	PENSION	40,141,719
032070607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,914,648
	OVERHEAD	46,202,958
	DIRECT TEACHING ALLOWANCE	25,711,710
	TOTAL CAPITAL PROJECT	166,867,077
032070610000000	ONGOING PROJECTS (OTHERS)	166,867,077
032070610010000	STUDENTS CENTRE FOR HIV/AIDS	9,484,754
032070610030000	OUTSTANDING 2007 CAPITAL LIABILITIES	157,382,323
0320707	FEDERAL COLLEGE OF EDUCATION KATSINA	
	TOTAL ALLOCATION:	838,146,954
Classification No.	EXPENDITURE ITEMS	
032070707000001	TOTAL PERSONNEL COST	488,542,485
032070707000010	SALARY & WAGES - GENERAL	362,579,488
032070707000011	CONSOLIDATED SALARY	362,579,488
032070707000020	BENEFITS AND ALLOWANCES - GENERAL	80,440,562
032070707000021	NON-REGULAR ALLOWANCES	1,656,000
032070707000022	RENT SUBSIDY	78,984,562
032070707000030	SOCIAL CONTRIBUTION	45,322,436
032070707000031	NHS	18,128,974
032070707000032	PENSION	27,193,462
032070707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	58,656,859
	OVERHEAD	32,980,484
	DIRECT TEACHING ALLOWANCE	25,676,375
	TOTAL CAPITAL PROJECT	290,947,609
032070710000000	ONGOING PROJECTS (OTHERS)	290,947,609
032070710010000	COMPLETION OF PARAMETER	1,500,000
032070710020000	COMPLETION OF ADMIN BLOCK	5,000,000
032070710030000	CAPACITY BUILDING	2,500,000
032070710040000	FURNISHING OF HOSTELS	1,631,820
032070710050000	ICT/VIRTUAL LIBRARY EQUIPMENTS	2,500,000
032070710060000	REHABILITATION OF OLD FABRICATED STRUCTURES	2,500,000
032070710070000	INSURANCE OF COLLEGE FIXED ASSETS	10,000,000
032070710080000	OUTSTANDING 2007 CAPITAL LIABILITIES	265,315,789
0320708	FEDERAL COLLEGE OF EDUCATION KOTANGORA	
	TOTAL ALLOCATION:	728,970,225
Classification No.	EXPENDITURE ITEMS	
032070807000001	TOTAL PERSONNEL COST	657,695,618
032070807000010	SALARY & WAGES - GENERAL	486,092,923
032070807000011	CONSOLIDATED SALARY	486,092,923
032070807000020	BENEFITS AND ALLOWANCES - GENERAL	110,841,080
032070807000021	NON-REGULAR ALLOWANCES	1,924,000
032070807000022	RENT SUBSIDY	108,917,080
032070807000030	SOCIAL CONTRIBUTION	60,761,615
032070807000031	NHS	24,304,646
032070807000032	PENSION	36,456,969
032070807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	45,642,786
	OVERHEAD	21,785,545
	DIRECT TEACHING ALLOWANCE	23,857,241
	TOTAL CAPITAL PROJECT	25,631,821
032070810000000	ONGOING PROJECTS (OTHERS)	25,631,821
032070810010000	CONSTRUCTION OF LECTURE HALL	20,631,821
032070810020000	ICT CENTRE/BANDWIDTH SUBSCRIPTION	5,000,000
0320709	FEDERAL COLLEGE OF EDUCATION OBUDU	
	TOTAL ALLOCATION:	1,174,598,483
Classification No.	EXPENDITURE ITEMS	
032070907000001	TOTAL PERSONNEL COST	847,342,178
032070907000010	SALARY & WAGES - GENERAL	626,747,628
032070907000011	CONSOLIDATED SALARY	626,747,628
032070907000020	BENEFITS AND ALLOWANCES - GENERAL	142,251,097
032070907000021	NON-REGULAR ALLOWANCES	4,040,000
032070907000022	RENT SUBSIDY	138,211,097
032070907000030	SOCIAL CONTRIBUTION	78,343,453
032070907000031	NHS	31,337,381
032070907000032	PENSION	47,006,072
032070907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	56,204,485

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	OVERHEAD	29,513,485
	DIRECT TEACHING ALLOWANCE	26,691,000
	TOTAL CAPITAL PROJECT	271,051,820
032070910000000	ONGOING PROJECTS (OTHERS)	262,420,000
032070910010000	COMPLETION OF STUDENTS HOSTEL PHASE VI	9,000,000
032070910020000	ICT VIRTUAL LIBRARY	8,000,000
032070910030000	OUTSTANDING 2007 CAPITAL LIABILITIES	245,420,000
032070920000000	NEW PROJECTS (OTHERS)	8,631,820
032070920010000	FIVE CLASSROOM AT BEBI	8,631,820
0320710	FEDERAL COLLEGE OF EDUCATION OKENE	
	TOTAL ALLOCATION:	946,816,729
Classification No.	EXPENDITURE ITEMS	
032071007000001	TOTAL PERSONNEL COST	835,525,516
032071007000010	SALARY & WAGES - GENERAL	618,068,761
032071007000011	CONSOLIDATED SALARY	618,068,761

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032071007000020	BENEFITS AND ALLOWANCES - GENERAL	140,198,141
032071007000021	NON-REGULAR ALLOWANCES	3,120,000
032071007000022	RENT SUBSIDY	137,078,141
032071007000030	SOCIAL CONTRIBUTION	77,258,595
032071007000031	NHS	30,903,438
032071007000032	PENSION	46,355,157
032071007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	77,976,892
	OVERHEAD	39,075,415
	DIRECT TEACHING ALLOWANCE	38,901,477
	TOTAL CAPITAL PROJECT	33,314,320
032071010000000	ONGOING PROJECTS (OTHERS)	33,314,320
032071010010000	FEMALE HOSTEL LOT 2	25,631,820
032071010020000	OUTSTANDING 2007 CAPITAL LIABILITIES	7,682,500
0320711	FEDERAL COLLEGE OF EDUCATION OMUKU	
	TOTAL ALLOCATION:	1,066,183,458
Classification No.	EXPENDITURE ITEMS	
032071107000001	TOTAL PERSONNEL COST	834,714,242
032071107000010	SALARY & WAGES - GENERAL	618,087,154
032071107000011	CONSOLIDATED SALARY	618,087,154
032071107000020	BENEFITS AND ALLOWANCES - GENERAL	139,346,194
032071107000021	NON-REGULAR ALLOWANCES	3,248,000
032071107000022	RENT SUBSIDY	136,098,194
032071107000030	SOCIAL CONTRIBUTION	77,260,894
032071107000031	NHS	30,904,358
032071107000032	PENSION	46,356,537
032071107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,824,379
	OVERHEAD	45,574,379
	DIRECT TEACHING ALLOWANCE	26,250,000
	TOTAL CAPITAL PROJECT	159,644,838
032071110000000	ONGOING PROJECTS (OTHERS)	159,644,838
032071110010000	RENOVATION/REHAB OF BUILDINGS	59,165,491
032071110030000	ONGOING CAPITAL LIABILITY	10,000,000
032071110040000	OUTSTANDING 2007 CAPITAL LIABILITIES	90,479,347
0320712	FEDERAL COLLEGE OF EDUCATION ONDO	
	TOTAL ALLOCATION:	1,043,275,176
Classification No.	EXPENDITURE ITEMS	
032071207000001	TOTAL PERSONNEL COST	908,023,239
032071207000010	SALARY & WAGES - GENERAL	671,677,451
032071207000011	CONSOLIDATED SALARY	671,677,451
032071207000020	BENEFITS AND ALLOWANCES - GENERAL	152,386,107
032071207000021	NON-REGULAR ALLOWANCES	3,432,000
032071207000022	RENT SUBSIDY	148,954,107
032071207000030	SOCIAL CONTRIBUTION	83,959,681
032071207000031	NHS	33,583,873
032071207000032	PENSION	50,375,809
032071207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	48,370,114
	OVERHEAD	25,767,900
	DIRECT TEACHING ALLOWANCE	42,602,214
	TOTAL CAPITAL PROJECT	46,881,821
032071210000000	ONGOING PROJECTS (OTHERS)	56,850,321
032071210010000	FURNISHING OF THE NEW ADMINISTRATIVE BUILDING	15,600,321
032071210020000	OUTSTANDING 2007 CAPITAL LIABILITIES	41,250,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
03207122000000	NEW PROJECTS (OTHERS)	10,031,500
03207122000000	PURCHASE OF COMPUTERS	10,031,500
0320713	FEDERAL COLLEGE OF EDUCATION OYO	
	TOTAL ALLOCATION:	970,763,166
Classification No.	EXPENDITURE ITEMS	
032071307000001	TOTAL PERSONNEL COST	849,613,480
032071307000010	SALARY & WAGES - GENERAL	628,839,398
032071307000011	CONSOLIDATED SALARY	628,839,398
032071307000020	BENEFITS AND ALLOWANCES - GENERAL	142,169,158
032071307000021	NON-REGULAR ALLOWANCES	2,924,000
032071307000022	RENT SUBSIDY	139,245,158
032071307000030	SOCIAL CONTRIBUTION	78,604,925
032071307000031	NHIS	31,441,970
032071307000032	PENSION	47,162,955
032071307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	76,827,996
	OVERHEAD	38,201,987
	DIRECT TEACHING ALLOWANCE	38,626,009
	TOTAL CAPITAL PROJECT	44,321,690
032071310000000	ONGOING PROJECTS (OTHERS)	34,321,690
032071310010000	ICT DEVELOPMENT PROJECT	5,000,000
032071310020000	FURNISHING OF LECTURE THEATRE/HALL	10,000,000
032071310030000	PROVISION OF LIBRARY BOOKS AND JOURNALS	12,000,000
032071310040000	HIV/AIDS CAMPAIGN	2,321,690
032071310050000	LANDSCAPING & CAMPUS BEAUTIFICATION	5,000,000
032071330000000	MDGs ONGOING F/L MDAs PROJECTS	10,000,000
032071330010000	ROAD AND DRAINAGE	5,000,000
032071330020000	PERIMETER FENCING	5,000,000
0320714	FEDERAL COLLEGE OF EDUCATION PANKSHIN	
	TOTAL ALLOCATION:	923,433,354
Classification No.	EXPENDITURE ITEMS	
032071407000001	TOTAL PERSONNEL COST	762,705,961
032071407000010	SALARY & WAGES - GENERAL	564,523,126
032071407000011	CONSOLIDATED SALARY	564,523,126
032071407000020	BENEFITS AND ALLOWANCES - GENERAL	127,617,444
032071407000021	NON-REGULAR ALLOWANCES	2,840,000
032071407000022	RENT SUBSIDY	124,777,444
032071407000030	SOCIAL CONTRIBUTION	70,565,391
032071407000031	NHIS	28,226,156
032071407000032	PENSION	42,339,234
032071407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	77,396,639
	OVERHEAD	39,450,925
	DIRECT TEACHING ALLOWANCE	37,945,714
	TOTAL CAPITAL PROJECT	83,330,754
032071410000000	ONGOING PROJECTS (OTHERS)	83,330,754
032071410010000	COMPLETION OF SCHOOL OF EDUCATION	25,631,820
032071410020000	OUTSTANDING 2007 CAPITAL LIABILITIES	57,698,934
0320715	FEDERAL COLLEGE OF EDUCATION POTISKUM	
	TOTAL ALLOCATION:	751,111,426
Classification No.	EXPENDITURE ITEMS	
032071507000001	TOTAL PERSONNEL COST	616,928,737
032071507000010	SALARY & WAGES - GENERAL	458,315,384
032071507000011	CONSOLIDATED SALARY	458,315,384

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032071507000020	BENEFITS AND ALLOWANCES - GENERAL	101,323,930
032071507000021	NON-REGULAR ALLOWANCES	2,200,000
032071507000022	RENT SUBSIDY	99,123,930
032071507000030	SOCIAL CONTRIBUTION	57,289,423
032071507000031	NHS	22,915,769
032071507000032	PENSION	34,373,654
032071507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	36,861,522
	OVERHEAD	24,813,681
	DIRECT TEACHING ALLOWANCE	12,047,841
	TOTAL CAPITAL PROJECT	97,321,167
032071510000000	ONGOING PROJECTS (OTHERS)	60,475,425
032071510010000	OUTSTANDING 2007 CAPITAL LIABILITIES	60,475,425
032071535000000	MDGs ONGOING F/DRG PROJECTS	36,845,742
032071535010000	CONTRIBUTION OF A BLOCK OF 12 CLASSROOMS AND 10 OFFICES	21,455,088
032071535020000	FURNISHING OF BLOCK OF CLASSROOMS AND OFFICES	15,390,654
0320716	FEDERAL COLLEGE OF EDUCATION UMUNZE	
	TOTAL ALLOCATION:	852,282,800
Classification No.	EXPENDITURE ITEMS	
032071607000001	TOTAL PERSONNEL COST	625,067,565
032071607000010	SALARY & WAGES - GENERAL	461,030,353
032071607000011	CONSOLIDATED SALARY	461,030,353
032071607000020	BENEFITS AND ALLOWANCES - GENERAL	106,408,418
032071607000021	NON-REGULAR ALLOWANCES	3,116,000
032071607000022	RENT SUBSIDY	103,292,418
032071607000030	SOCIAL CONTRIBUTION	57,428,794
032071607000031	NHS	23,051,518
032071607000032	PENSION	34,577,274
032071607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	73,032,742
	OVERHEAD	38,127,812
	DIRECT TEACHING ALLOWANCE	34,904,950
	TOTAL CAPITAL PROJECT	154,182,474
032071610000000	ONGOING PROJECTS (OTHERS)	144,336,733
032071610010000	COMPLETION OF LIBRARY COMPLEX I	10,000,000
032071610020000	OUTSTANDING 2007 CAPITAL LIABILITIES	134,336,733
032071620000000	NEW PROJECTS (OTHERS)	9,845,741
032071620020000	PROVISION OF 350 KVA PERKINS GENERATOR	5,000,000
032071620040000	CAPACITY BUILDING WORKSHOP LOCAL/ INTERNATIONAL	4,845,741
0320717	FEDERAL COLLEGE OF EDUCATION YOLA	
	TOTAL ALLOCATION:	812,274,171
Classification No.	EXPENDITURE ITEMS	
032071707000001	TOTAL PERSONNEL COST	578,395,943
032071707000010	SALARY & WAGES - GENERAL	368,016,640
032071707000011	CONSOLIDATED SALARY	368,016,640
032071707000020	BENEFITS AND ALLOWANCES - GENERAL	164,377,223
032071707000021	NON-REGULAR ALLOWANCES	82,188,611
032071707000022	RENT SUBSIDY	82,188,611
032071707000030	SOCIAL CONTRIBUTION	44,002,080
032071707000031	NHS	18,400,832
032071707000032	PENSION	27,601,248
032071707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	51,079,948
	OVERHEAD	42,929,948
	DIRECT TEACHING ALLOWANCE	8,150,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	182,798,279
032071710000000	ONGOING PROJECTS (OTHERS)	182,798,279
032071710010000	SCHOOL OF EDUCATION COMPLEX PHASE 3.2 & 1	25,631,820
032071710020000	OUTSTANDING 2007 CAPITAL LIABILITIES	157,166,459
0320718	FEDERAL COLLEGE OF EDUCATION ZARIA	
	TOTAL ALLOCATION:	1,162,189,771
Classification No.	EXPENDITURE ITEMS	
032071807000001	TOTAL PERSONNEL COST	952,842,475
032071807000010	SALARY & WAGES - GENERAL	704,114,770
032071807000011	CONSOLIDATED SALARY	704,114,770
032071807000020	BENEFITS AND ALLOWANCES - GENERAL	160,713,359
032071807000021	NON-REGULAR ALLOWANCES	3,108,000
032071807000022	RENT SUBSIDY	157,605,359
032071807000030	SOCIAL CONTRIBUTION	88,014,346
032071807000031	NHIS	35,205,738
032071807000032	PENSION	52,808,608
032071807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,402,452
	OVERHEAD	30,933,295
	DIRECT TEACHING ALLOWANCE	41,466,157
	TOTAL CAPITAL PROJECT	136,944,844
032071810000000	ONGOING PROJECTS (OTHERS)	136,944,844
032071810010000	COMPLETION OF HIV/AIDS COUNSELLING CENTRE	8,303,257
032071810020000	COMPLETION OF STUDENT TWIN LECTURE THEATRE	8,195,965
032071810030000	COMPLETION OF EXPANSION OF AGRIC FARM	1,434,802
032071810040000	COMPLETION OF SUPPLY AND INSTALLATION OF 1NO. 500KVA GENERATOR SET	2,547,861
032071810050000	COMPLETION OF CET/CT CENTRE	4,369,936
032071810060000	COMPLETION OF CONST OF BOREHOLE & OVERHEAD TANK	500,000
032071810070000	COMPLETION OF SUPPLY AND INSTALLATION OF PABX	260,000
032071810080000	OUTSTANDING 2007 CAPITAL LIABILITIES	111,313,023
0320719	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	
	TOTAL ALLOCATION:	910,554,940
Classification No.	EXPENDITURE ITEMS	
032071907000001	TOTAL PERSONNEL COST	560,954,147
032071907000010	SALARY & WAGES - GENERAL	415,880,147
032071907000011	CONSOLIDATED SALARY	415,880,147
032071907000020	BENEFITS AND ALLOWANCES - GENERAL	93,088,982
032071907000021	NON-REGULAR ALLOWANCES	1,880,000
032071907000022	RENT SUBSIDY	91,208,982
032071907000030	SOCIAL CONTRIBUTION	51,985,018
032071907000031	NHIS	20,794,007
032071907000032	PENSION	31,191,011
032071907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	50,938,612
	OVERHEAD	24,810,358
	DIRECT TEACHING ALLOWANCE	26,128,257
	TOTAL CAPITAL PROJECT	298,662,200
032071910000000	ONGOING PROJECTS (OTHERS)	273,030,379
	OUTSTANDING 2007 CAPITAL LIABILITIES	273,030,379
032071940000000	MDGs NEW F/L MDAs PROJECTS	25,631,821
032071940010000	FURNISHING MEDICAL CENTRE PHASE I & II	15,000,000
032071940020000	COMPLETION OF STUDENTS CENTRE	10,631,821

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320720	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	
	TOTAL ALLOCATION:	1,377,144,544
Classification No.	EXPENDITURE ITEMS	
032072007000001	TOTAL PERSONNEL COST	1,196,048,214
032072007000010	SALARY & WAGES - GENERAL	868,345,384
032072007000011	CONSOLIDATED SALARY	868,345,384
032072007000020	BENEFITS AND ALLOWANCES - GENERAL	219,159,658
032072007000021	NON-REGULAR ALLOWANCES	19,960,000
032072007000022	RENT SUBSIDY	199,199,658
032072007000030	SOCIAL CONTRIBUTION	108,543,173
032072007000031	NHIS	43,417,269
032072007000032	PENSION	65,125,904
032072007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,000,000
	OVERHEAD	30,000,000
	DIRECT TEACHING ALLOWANCE	40,000,000
	TOTAL CAPITAL PROJECT	111,116,330
032071930000000	ONGOING PROJECTS (OTHERS)	66,745,899
032071930010000	OUTSTANDING 2007 CAPITAL LIABILITIES	66,745,899
032071930000000	MDGs ONGOING & LMDAs PROJECTS	44,370,431
032071930010000	ICT MASTER PLAN/VIRTUAL LIBRARY	16,000,000
032071930020000	REHABILITATION OF STUDENTS HOSTELS	12,370,431
032071930030000	GYMNASIUM FOR PHE	16,000,000
0320790	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	
	TOTAL ALLOCATION:	1,711,808,223
Classification No.	EXPENDITURE ITEMS	
032075007000001	TOTAL PERSONNEL COST	754,125,619
032075007000010	SALARY & WAGES - GENERAL	614,249,392
032075007000011	CONSOLIDATED SALARY	614,249,392
032075007000020	BENEFITS AND ALLOWANCES - GENERAL	78,321,423
032075007000021	NON-REGULAR ALLOWANCES	3,027,984
032075007000022	RENT SUBSIDY	75,293,439
032075007000030	SOCIAL CONTRIBUTION	61,554,804
032075007000031	NHIS	26,559,823
032075007000032	PENSION	34,994,981
032075007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	820,004,360
	TOTAL CAPITAL PROJECT	137,678,245
032075010000000	ONGOING PROJECTS (OTHERS)	137,678,245
032075010010000	REHABILITATION OF THE SECRETARIAT	51,208,854
032075010020000	PROCUREMENT OF ICT EQUIPMENT	45,085,192
032075010030000	PROPOSED OFFICE EXTENSION IN NUC SECRETARIAT	41,384,199
0320751	UNIVERSITY OF IBADAN	
	TOTAL ALLOCATION:	6,763,253,916
Classification No.	EXPENDITURE ITEMS	
032075107000001	TOTAL PERSONNEL COST	6,402,154,638
032075107000010	SALARY & WAGES - GENERAL	4,672,601,084
032075107000011	CONSOLIDATED SALARY	4,672,601,084
032075107000020	BENEFITS AND ALLOWANCES - GENERAL	1,145,478,419
032075107000021	NON-REGULAR ALLOWANCES	119,305,084
032075107000022	RENT SUBSIDY	1,026,173,335
032075107000030	SOCIAL CONTRIBUTION	584,076,135
032075107000031	NHIS	233,630,054
032075107000032	PENSION	350,445,081

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032075107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	195,596,407
	OVERHEAD	142,801,885
	DIRECT TEACHING/LABORATORY COST	52,794,522
	TOTAL CAPITAL PROJECT	165,502,871
032075110000000	ONGOING PROJECTS (OTHERS)	3,458,346
032075110010000	OUTSTANDING 2007 CAPITAL LIABILITIES	3,458,346
032075120000000	NEW PROJECTS (OTHERS)	162,044,525
032075120010000	TEACHING AND RESEARCH EQUIPMENT	47,193,147
032075120020000	REHABILITATION OF ENGINE NO3 IN THE POWER HOUSE	49,000,000
032075120030000	OVERHAULING OF ELECTRICAL SYSTEM OF GENERATOR NO3	11,000,000
032075120040000	PURCHASE OF HT AND LT ELECTRICAL CABLES FOR ROUTINE MAINTENANCE	10,000,000
032075120050000	PURCHASE OF 3 SETS OF RMU FOR ROUTINE MAINTENANCE	5,000,000
032075120060000	PURCHASE OF TWO 330KVA GENERATING SET FOR WATER TREATMENT PLANT	10,000,000
032075120070000	REPLACEMENT OF 2NOS AIR BLOWER AT WATER TREATMENT PLANT	3,500,000
032075120080000	REHABILITATION OF ELEVATED TANKS AT AMINA WAY AND KURUMI	4,500,000
032075120090000	REHABILITATION OF DEPARTMENT OF PHYSICS BUILDING	11,851,378
032075120100000	REHABILITATION OF OLD FSM BUILDING, COLLEGE OF MEDICINE	10,000,000
0320752	UNIVERSITY OF LAGOS	
	TOTAL ALLOCATION:	6,214,070,465
Classification No.	EXPENDITURE ITEMS	
032075207000001	TOTAL PERSONNEL COST	5,888,314,412
032075207000010	SALARY & WAGES - GENERAL	4,373,767,460
032075207000011	CONSOLIDATED SALARY	4,373,767,460
032075207000020	BENEFITS AND ALLOWANCES - GENERAL	967,826,020
032075207000021	NON-REGULAR ALLOWANCES	18,248,000
032075207000022	RENT SUBSIDY	949,578,020
032075207000030	SOCIAL CONTRIBUTION	546,720,932
032075207000031	NHIS	218,688,373
032075207000032	PENSION	328,032,559
032075207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	157,281,014
	OVERHEAD	104,486,494
	DIRECT TEACHING/LABORATORY COST	52,794,522
	TOTAL CAPITAL PROJECT	168,475,037
032075210000000	ONGOING PROJECTS (OTHERS)	168,475,037
032075210010000	REHABILITATION OF THE ROOF OF FACULTY OF ARTS	13,700,000
032075210020000	REDECORATION OF ARTS BLOCK BUILDING	410,000
032075210030000	REHABILITATION OF FACULTY OF EDUCATION	250,000
032075210040000	REHABILITATION OF CHEMICAL ENGINEER DEPARTMENT	14,000,000
032075210050000	CMUL FEMALE HOSTEL 1	12,200,000
032075210060000	CMUL FEMALE HOSTEL 2	4,000,000
032075210070000	REHAB OF DAN FODIO BOULEVARD	5,500,000
032075210080000	LAND RECLAMATION AT LAGOON FRONT	6,500,000
032075210090000	LAND RECLAMATION AT SOCIAL SCIENCES	9,650,000
032075210100000	REPLACEMENT OF 500KVA GEN AT LIBRARY	340,000
032075210110000	REHABILITATION OF POWER SUPPLY & DISTRIBUTION	76,000
032075210120000	CONSTRUCTION OF OLYMPIC SIZE SWIMMING POOL	48,225,378
032075210130000	TEACHING AND RESEARCH EQUIPMENT	47,192,150
032075210140000	OUTSTANDING 2007 CAPITAL LIABILITIES	6,431,509
0320753	UNIVERSITY OF NIGERIA, NNSUKA	
	TOTAL ALLOCATION:	7,914,356,078
Classification No.	EXPENDITURE ITEMS	
032075307000001	TOTAL PERSONNEL COST	7,320,593,759

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	214,439,437,111
032075307000010	SALARY & WAGES - GENERAL	5,421,745,320
032075307000011	CONSOLIDATED SALARY	5,421,745,320
032075307000020	BENEFITS AND ALLOWANCES - GENERAL	1,221,107,775
032075307000021	NON-REGULAR ALLOWANCES	24,568,294
032075307000022	RENT SUBSIDY	1,194,539,479
032075307000030	SOCIAL CONTRIBUTION	677,720,645
032075307000031	NHS	271,088,264
032075307000032	PENSION	406,632,399
032075307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	204,522,279
	OVERHEAD	120,322,279
	DIRECT TEACHING/LABORATORY COST	84,000,000
	TOTAL CAPITAL PROJECT	389,240,039
032075310000000	ONGOING PROJECTS (OTHERS)	342,047,889
032075310010000	BURNI ELECTRICAL ENGINEERING LAB BUILDING	25,000,000
032075310020000	MULTI-ACTIVITY/ENTREPRENEURIAL CENTRE	28,851,378
032075310030000	REMODELING OF VICE-CHANCELLOR'S OFFICE BUILDING	20,000,000
032075310040000	COMPLETION OF NEW LIBRARY	41,000,000
032075310050000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,873,828
032075310060000	REC. RECOMMENDED 2008 LIABILITIES	175,322,683
032075320000000	NEW PROJECTS (OTHERS)	47,192,150
032075320010000	TEACHING AND RESEARCH EQUIPMENT	47,192,150
0320754	AHMADU BELLO UNIVERSITY, ZARIA	
	TOTAL ALLOCATION:	8,284,501,340
Classification No.	EXPENDITURE ITEMS	
032075407000001	TOTAL PERSONNEL COST	7,882,834,113
032075407000010	SALARY & WAGES - GENERAL	5,786,902,824
032075407000011	CONSOLIDATED SALARY	5,786,902,824
032075407000020	BENEFITS AND ALLOWANCES - GENERAL	1,372,568,437
032075407000021	NON-REGULAR ALLOWANCES	106,285,452
032075407000022	RENT SUBSIDY	1,266,282,985
032075407000030	SOCIAL CONTRIBUTION	723,342,853
032075407000031	NHS	289,345,141
032075407000032	PENSION	434,017,712
032075407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	204,157,903
	OVERHEAD	104,488,032
	DIRECT TEACHING/LABORATORY COST	99,669,871
	TOTAL CAPITAL PROJECT	197,509,324
032075410000000	ONGOING PROJECTS (OTHERS)	197,509,324
032075410010000	TEACHING & RESEARCH EQUIPMENT	47,192,150
032075410020000	REHABILITATION OF BUILDINGS	51,450,000
032075410030000	REHABILITATION OF ROADS AND DRAINAGES	30,000,000
032075410040000	COMPLETION OF FACULTY OF ADMIN THEATRE	33,401,378
032075410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	35,465,796
0320775	OSABEMI AWOLOWO UNIVERSITY	
	TOTAL ALLOCATION:	6,057,436,169
Classification No.	EXPENDITURE ITEMS	
032077507000001	TOTAL PERSONNEL COST	5,739,489,440
032077507000010	SALARY & WAGES - GENERAL	4,245,289,386
032077507000011	CONSOLIDATED SALARY	4,245,289,386
032077507000020	BENEFITS AND ALLOWANCES - GENERAL	942,413,900
032077507000021	NON-REGULAR ALLOWANCES	32,574,754
032077507000022	RENT SUBSIDY	929,839,144

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032077507000030	SOCIAL CONTRIBUTION	530,786,173
032077507000031	NHIS	212,314,469
032077507000032	PENSION	318,471,704
032077507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	155,903,182
	OVERHEAD	103,108,660
	DIRECT TEACHING/LABORATORY COST	52,794,522
	TOTAL CAPITAL PROJECT	162,043,528
032077510000000	ONGOING PROJECTS (OTHERS)	162,043,528
032077510010000	REHABILITATION OF ROADS AND CAR PARKS	13,633,057
032077510020000	GENERAL REHABILITATION OF ACADEMIC BUILDINGS	16,000,000
032077510030000	COMPLETION OF UNIVERSITY HALL EXTENSION PHASE II	44,606,968
032077510040000	PROVISION OF INFRASTRUCTURAL AND SUPPORTING FACILITIES	40,611,354
032077510050000	TEACHING & RESEARCH EQUIPMENT	47,192,150
0320756	UNIVERSITY OF BENIN	
	TOTAL ALLOCATION:	5,314,494,311
Classification No.	EXPENDITURE ITEMS	
032075607000001	TOTAL PERSONNEL COST	4,943,933,786
032075607000010	SALARY & WAGES - GENERAL	3,663,100,375
032075607000011	CONSOLIDATED SALARY	3,663,100,375
032075607000020	BENEFITS AND ALLOWANCES - GENERAL	822,945,864
032075607000021	NON-REGULAR ALLOWANCES	31,262,572
032075607000022	RENT SUBSIDY	791,683,292
032075607000030	SOCIAL CONTRIBUTION	457,887,547
032075607000031	NHIS	183,155,019
032075607000032	PENSION	274,732,528
032075607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	144,435,525
	OVERHEAD	91,641,003
	DIRECT TEACHING/LABORATORY COST	52,794,522
	TOTAL CAPITAL PROJECT	226,125,000
032075610000000	ONGOING PROJECTS (OTHERS)	226,125,000
032075610010000	IKPOBA BRIDGE & ACCESS ROAD	24,000,000
032075610020000	FACULTY OF AGRICULTURE BUILDING	30,000,000
032075610030000	FACULTY OF PHARMACY BUILDING	30,000,000
032075610040000	SENATE BUILDING	30,851,378
032075610050000	TEACHING AND RESEARCH EQUIPMENT	47,192,150
032075610060000	OUTSTANDING 2007 CAPITAL LIABILITIES	64,081,472
0320757	UNIVERSITY OF JOS	
	TOTAL ALLOCATION:	3,756,904,371
Classification No.	EXPENDITURE ITEMS	
032075707000001	TOTAL PERSONNEL COST	3,299,941,028
032075707000010	SALARY & WAGES - GENERAL	2,440,473,687
032075707000011	CONSOLIDATED SALARY	2,440,473,687
032075707000020	BENEFITS AND ALLOWANCES - GENERAL	554,408,131
032075707000021	NON-REGULAR ALLOWANCES	25,762,996
032075707000022	RENT SUBSIDY	528,645,135
032075707000030	SOCIAL CONTRIBUTION	305,059,211
032075707000031	NHIS	122,023,684
032075707000032	PENSION	183,035,527
032075707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	130,831,141
	OVERHEAD	57,331,141
	DIRECT TEACHING/LABORATORY COST	73,500,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	326,132,201
032075710000000	ONGOING PROJECTS (OTHERS)	326,132,201
032075710010000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCKS 54.55 & 56	554,157
032075710020000	EXTERNAL ELECTRIFICATION/ACCESS ROAD TO ENVIRONMENTAL SCIENCES	309,508
032075710030000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 53	6,082,035
032075710040000	CONSTRUCTION OF BLOCK 27, FACULTY OF EDUCATION	12,062,107
032075710050000	CONSTRUCTION OF LECTURE THEATRES UNIT A	9,671,042
032075710060000	CONSTRUCTION OF LECTURE THEATRES UNIT B	10,160,006
032075710070000	COMPLETION OF FACULTY OF EDUCATION BLOCK 24	42,961,433
032075710080000	COMPLETION OF FACULTY OF EDUCATION BLOCK 25	9,511,205
032075710090000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 53	22,728,394
032075710100000	COMPLETION OF FACULTY OF ENVIRONMENTAL SCIENCES BLOCK 56	574,602
032075710110000	FURNISHING OF FACULTY OF EDUCATION BLOCK 9 BIOLOGY LABORATORY	1,818,775
032075710120000	FURNISHING OF FACULTY OF EDUCATION BLOCK 9 CHEMISTRY/PHYSICS LABORATORY	1,658,322
032075710130000	FURNISHING OF FACULTY OF EDUCATION BLOCK 10 & 12	1,021,716
032075710140000	FURNISHING OF LECTURE THEATRE UNIT A	1,583,243
032075710150000	TEACHING AND RESEARCH EQUIPMENT	35,246,366
032075710160000	OUTSTANDING 2007 CAPITAL LIABILITIES	170,189,290
0320758	UNIVERSITY OF CALABAR	
	TOTAL ALLOCATION:	5,028,727,311
Classification No.	EXPENDITURE ITEMS	
032075807000001	TOTAL PERSONNEL COST	4,572,734,079
032075807000010	SALARY & WAGES - GENERAL	3,360,908,627
032075807000011	CONSOLIDATED SALARY	3,360,908,627
032075807000020	BENEFITS AND ALLOWANCES - GENERAL	791,711,874
032075807000021	NON-REGULAR ALLOWANCES	85,318,940
032075807000022	RENT SUBSIDY	708,392,914
032075807000030	SOCIAL CONTRIBUTION	420,113,578
032075807000031	NHIS	168,045,431
032075807000032	PENSION	252,068,147
032075807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	173,573,985
	OVERHEAD	104,484,657
	DIRECT TEACHING/LABORATORY COST	69,089,328
	TOTAL CAPITAL PROJECT	282,419,247
032075810000000	ONGOING PROJECTS (OTHERS)	282,419,247
032075810010000	TEACHING AND RESEARCH EQUIPMENT	35,246,366
032075810020000	SENATE AND ADMINISTRATION BUILDING(VCS OFFICE)	80,696,545
032075810030000	COLLEGE OF MEDICINE LABORATORY	40,000,000
032075810040000	OUTSTANDING 2007 CAPITAL LIABILITIES	53,983,784
032075810050000	PEC RECOMMENDED 2008 LIABILITIES	72,492,552
0320759	UNIVERSITY OF ILORIN	
	TOTAL ALLOCATION:	3,863,172,920
Classification No.	EXPENDITURE ITEMS	
032075907000001	TOTAL PERSONNEL COST	3,565,630,445
032075907000010	SALARY & WAGES - GENERAL	2,618,354,502
032075907000011	CONSOLIDATED SALARY	2,618,354,502
032075907000020	BENEFITS AND ALLOWANCES - GENERAL	619,981,631
032075907000021	NON-REGULAR ALLOWANCES	46,574,080
032075907000022	RENT SUBSIDY	573,407,551
032075907000030	SOCIAL CONTRIBUTION	327,294,313
032075907000031	NHIS	130,917,725
032075907000032	PENSION	196,376,588
032075907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	141,400,544
	OVERHEAD	62,850,564
	DIRECT TEACHING/LABORATORY COST	78,550,000
	TOTAL CAPITAL PROJECT	155,941,911
032075920000000	NEW PROJECTS (OTHERS)	155,941,911
032075920010000	CENTRAL LABORATORY	120,695,545
032075920020000	TEACHING & RESEARCH EQUIPMENT GRANT	35,246,366
0320760	UNIVERSITY OF ABUJA	
	TOTAL ALLOCATION:	2,150,669,321
Classification No.	EXPENDITURE ITEMS	
032076007000001	TOTAL PERSONNEL COST	1,546,590,136
032076007000010	SALARY & WAGES - GENERAL	1,143,462,336
032076007000011	CONSOLIDATED SALARY	1,143,462,336
032076007000020	BENEFITS AND ALLOWANCES - GENERAL	260,195,008
032076007000021	NON-REGULAR ALLOWANCES	10,997,448
032076007000022	RENT SUBSIDY	249,197,560
032076007000030	SOCIAL CONTRIBUTION	142,932,792
032076007000031	NHIS	57,173,117
032076007000032	PENSION	85,759,675
032076007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	86,479,572
	OVERHEAD	37,475,455
	DIRECT TEACHING/LABORATORY COST	49,004,120
	TOTAL CAPITAL PROJECT	517,599,612
032076010000000	ONGOING PROJECTS (OTHERS)	75,830,704
032076010010000	PEC RECOMMENDED 2008 LIABILITIES	75,830,704
032076020000000	NEW PROJECTS (OTHERS)	441,748,908
032076020010000	TEACHING & RESEARCH EQMPT	35,246,366
032076020020000	CENTRAL LIBRARY	61,522,542
032076020030000	CENTRAL ADMINISTRATION	30,000,000
032076020040000	ACADEMIC CORE ROAD	30,000,000
032076020050000	FACULTY OF SCIENCE	30,000,000
032076020060000	CONVOCAION SQUARE, LANDSCAPING AND WALKWAYS	30,000,000
032076020070000	PRINCIPAL OFFICERS HOUSES	20,000,000
032076020080000	FACULTY OF ENGINEERING BUILDING	30,000,000
032076020090000	FACULTY OF VET MEDICINE	30,000,000
032076020100000	FACULTY OF AGRICULTURE	30,000,000
032076020110000	FACULTY OF SOCIAL SCIENCES	20,000,000
032076020120000	CENTRE FOR DISTANCE LEARNING	20,000,000
032076020130000	FACULTY OF MEDICINE	45,000,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032074020140000	FACULTY OF MANAGEMENT SCIENCE	30,000,000
0320741	UNIVERSITY OF AGRICULTURE, ABEOKUTA	
	TOTAL ALLOCATION:	3,229,477,981
Classification No.	EXPENDITURE ITEMS	
032074107000001	TOTAL PERSONNEL COST	2,993,732,960
032074107000010	SALARY & WAGES - GENERAL	2,221,109,663
032074107000011	CONSOLIDATED SALARY	2,221,109,663
032074107000020	BENEFITS AND ALLOWANCES - GENERAL	494,984,589
032074107000021	NON-REGULAR ALLOWANCES	24,999,376
032074107000022	RENT SUBSIDY	469,985,213
032074107000030	SOCIAL CONTRIBUTION	277,638,708
032074107000031	NHIS	111,055,483
032074107000032	PENSION	166,583,225

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032074107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,433,213
	OVERHEAD	80,081,089
	DIRECT TEACHING/LABORATORY COST	35,372,124
	TOTAL CAPITAL PROJECT	120,311,808
032074100000000	ONGOING PROJECTS (OTHERS)	120,311,808
032074100010000	SPORTS COMPLEX (PHASE I)	35,413,442
032074100020000	CONSTRUCTION OF CIVIL ENGINEERING BUILDING	50,000,000
032074100030000	TEACHING AND RESEARCH EQUIPMENTS	34,898,346
0320742	UNIVERSITY OF AGRICULTURE, MAKURDI	
	TOTAL ALLOCATION:	2,459,225,790
Classification No.	EXPENDITURE ITEMS	
032074207000001	TOTAL PERSONNEL COST	2,268,247,614
032074207000010	SALARY & WAGES - GENERAL	1,683,107,238
032074207000011	CONSOLIDATED SALARY	1,683,107,238
032074207000020	BENEFITS AND ALLOWANCES - GENERAL	374,751,971
032074207000021	NON-REGULAR ALLOWANCES	10,667,311
032074207000022	RENT SUBSIDY	364,084,660
032074207000030	SOCIAL CONTRIBUTION	210,388,405
032074207000031	NHS	84,155,362
032074207000032	PENSION	126,233,043
032074207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,444,348
	OVERHEAD	45,594,244
	DIRECT TEACHING/LABORATORY COST	25,372,124
	TOTAL CAPITAL PROJECT	120,311,808
032074210000000	ONGOING PROJECTS (OTHERS)	120,311,808
032074210010000	COMPLETION OF COOPERATIVE EXTENSION	22,413,423
032074210020000	CONSTRUCTION OF FOOD TECHNOLOGY & STUDENTS HOSTEL	54,573,987
032074210030000	GENERAL REHABILITATION OF LIBRARY PARKS & WORK WAY	2,409,666
032074210040000	FURNISHING OF 3 NOS. CLASSROOMS AT THE COLLEGES OF ANIMAL SCIENCE AND FISHERIES	6,016,346
032074210050000	TEACHING AND RESEARCH EQUIPMENTS	34,898,346
0320743	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	
	TOTAL ALLOCATION:	1,818,063,837
Classification No.	EXPENDITURE ITEMS	
032074307000001	TOTAL PERSONNEL COST	1,632,993,605
032074307000010	SALARY & WAGES - GENERAL	1,174,968,804
032074307000011	CONSOLIDATED SALARY	1,174,968,804
032074307000020	BENEFITS AND ALLOWANCES - GENERAL	311,153,701
032074307000021	NON-REGULAR ALLOWANCES	57,552,812
032074307000022	RENT SUBSIDY	253,600,889
032074307000030	SOCIAL CONTRIBUTION	146,871,100
032074307000031	NHS	58,748,440
032074307000032	PENSION	88,122,660
032074307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	44,758,423
	OVERHEAD	39,384,299
	DIRECT TEACHING/LABORATORY COST	25,372,124
	TOTAL CAPITAL PROJECT	120,311,809
032074310000000	ONGOING PROJECTS (OTHERS)	120,311,809
032074310010000	CONSTRUCTION OF LARGE LECTURE THEATRE	2,000,000
032074310020000	CONSTRUCTION OF UNIVERSITY SECONDARY SCHOOL PHASE I	3,660,037
032074310030000	COMPLETION OF LIBRARY ANNEX	9,926,834
032074310040000	CONSULTANCY-LIBRARY PHASE I (ELECT/MECH)	267,943
032074310050000	CONSULTANCY-LIBRARY PHASE I (STRUCTURAL ENGINEERING)	221,754
032074310060000	CONSULTANCY-LIBRARY PHASE I (Q/S)	314,770
032074310070000	CONSULTANCY-LIBRARY PHASE I (ARCHITECTURAL)	432,990
032074310080000	REHABILITATION OF PROJECTS	3,843,910
032074310090000	CONSTRUCTION OF LIBRARY PHASE I	30,155,765
032074310100000	CONSTRUCTION OF CEREMONIAL PAVILION	11,216,638
032074310110000	SUPPLY OF VEHICLE FOR THE POOL	4,171,750
032074310120000	CONSTRUCTION OF STUDENT AFFAIRS BUILDING	11,943,707
032074310130000	WATER RETICULATION & SANCTION BY SPORTS ARENA	962,935
032074310140000	CONSTRUCTION OF PERIMETER FENCING	6,294,428
032074310150000	TEACHING AND RESEARCH EQUIPMENT	34,898,346
0320744	UNIVERSITY OF PORT HARCOURT	
	TOTAL ALLOCATION:	4,578,508,083
Classification No.	EXPENDITURE ITEMS	
032074407000001	TOTAL PERSONNEL COST	4,294,405,720
032074407000010	SALARY & WAGES - GENERAL	3,170,244,801
032074407000011	CONSOLIDATED SALARY	3,170,244,801
032074407000020	BENEFITS AND ALLOWANCES - GENERAL	727,880,319
032074407000021	NON-REGULAR ALLOWANCES	43,742,188
032074407000022	RENT SUBSIDY	684,118,131
032074407000030	SOCIAL CONTRIBUTION	394,280,400
032074407000031	NHS	158,512,240
032074407000032	PENSION	237,768,360
032074407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	128,159,452
	OVERHEAD	58,020,445
	DIRECT TEACHING/LABORATORY COST	70,138,807
	TOTAL CAPITAL PROJECT	155,942,911
032074410000000	ONGOING PROJECTS (OTHERS)	155,942,911
032074410010000	COMPLETION OF SENATE BUILDING	70,000,000
032074410020000	CONSTRUCTION OF PHARMACY BUILDING	40,000,000
032074410030000	GENERAL REHABILITATION OF FACILITIES	10,696,545
032074410040000	TEACHING AND RESEARCH EQUIPMENT	35,246,366
0320745	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	
	TOTAL ALLOCATION:	1,953,459,622
Classification No.	EXPENDITURE ITEMS	
032074507000001	TOTAL PERSONNEL COST	1,651,927,884
032074507000010	SALARY & WAGES - GENERAL	1,222,604,691
032074507000011	CONSOLIDATED SALARY	1,222,604,691
032074507000020	BENEFITS AND ALLOWANCES - GENERAL	276,497,607
032074507000021	NON-REGULAR ALLOWANCES	12,260,148
032074507000022	RENT SUBSIDY	264,237,459
032074507000030	SOCIAL CONTRIBUTION	152,825,586
032074507000031	NHS	61,130,235

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032074507000032	PENSION	91,695,352
032074507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	65,867,599
	OVERHEAD	28,170,444
	DIRECT TEACHING/LABORATORY COST	37,697,155
	TOTAL CAPITAL PROJECT	235,664,139
032074510000000	ONGOING PROJECTS (OTHERS)	235,664,139
032074510010000	SENATE BUILDING	80,000,000
032074510020000	COMPLETION & FURNISHING OF SET PHASE II	25,000,000
032074510030000	ELECTRIFICATION OF GUBI CAMPUS	6,185,833
032074510040000	TEACHING AND RESEARCH EQUIPMENT	36,812,455
032074510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	87,665,851
0320746	UNIVERSITY OF TECHNOLOGY, OWERRI	
	TOTAL ALLOCATION:	3,726,094,448
Classification No.	EXPENDITURE ITEMS	
032074607000001	TOTAL PERSONNEL COST	3,378,028,639
032074607000010	SALARY & WAGES - GENERAL	2,514,914,291
032074607000011	CONSOLIDATED SALARY	2,514,914,291
032074607000020	BENEFITS AND ALLOWANCES - GENERAL	548,750,061
032074607000021	NON-REGULAR ALLOWANCES	16,210,712
032074607000022	RENT SUBSIDY	532,539,349
032074607000030	SOCIAL CONTRIBUTION	314,364,286
032074607000031	NHIS	125,745,715
032074607000032	PENSION	188,618,572
032074607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	145,463,180
	OVERHEAD	18,413,180
	DIRECT TEACHING/LABORATORY COST	127,050,000
	TOTAL CAPITAL PROJECT	202,602,629
032074610000000	ONGOING PROJECTS (OTHERS)	202,602,629
032074610010000	COMPLETION OF SENATE BUILDING (PHASE II)	26,185,883
032074610020000	COMPLETION OF SENATE BUILDING (PHASE III)	45,000,000
032074610030000	COMPLETION OF LIBRARY BLDG (PHASE 2A)	15,000,000
032074610040000	COMPLETION OF GENERAL STUDIES BUILDING	25,000,000
032074610050000	SUPPLY OF SCIENCE & LAB EQUIPMENT	36,812,455
032074610060000	OUTSTANDING 2007 CAPITAL LIABILITIES	42,826,649
032074610070000	FEC RECOMMENDED 2008 LIABILITIES	11,777,642
0320747	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	
	TOTAL ALLOCATION:	2,308,304,591
Classification No.	EXPENDITURE ITEMS	
032074707000001	TOTAL PERSONNEL COST	2,016,978,943
032074707000010	SALARY & WAGES - GENERAL	1,484,351,107
032074707000011	CONSOLIDATED SALARY	1,484,351,107
032074707000020	BENEFITS AND ALLOWANCES - GENERAL	347,083,948
032074707000021	NON-REGULAR ALLOWANCES	30,618,489
032074707000022	RENT SUBSIDY	316,465,459
032074707000030	SOCIAL CONTRIBUTION	185,543,888
032074707000031	NHIS	74,217,555
032074707000032	PENSION	111,326,333
032074707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	109,191,601
	OVERHEAD	31,386,601
	DIRECT TEACHING/LABORATORY COST	77,805,000
	TOTAL CAPITAL PROJECT	182,134,047
032074710000000	ONGOING PROJECTS (OTHERS)	182,134,047
032074710010000	COMPLETION OF CENTRAL ADMIN BUILDING EXTENSION 2006	50,000,000
032074710020000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE SCHOOL OF ENGINEERING AND ENGINEERING TECHNOLOGY, 2006	6,196,492
032074710030000	REHABILITATION OF SCHOOL OF SCIENCES' BUILDING 2006	2,659,272
032074710040000	REHABILITATION OF SCHOOL AGRIC AND AGRIC TECHNOLOGY,2006	1,279,481
032074710050000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE SCHOOL OF ENGINEERING AND ENGINEERING TECHNOLOGY, LOT 7	13,821,303
032074710060000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO SEMS, LOT 9	8,474,415
032074710070000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE SCHOOL OF SCIENCES , LOT 10	7,393,050
032074710080000	SUPPLY OF TEACHING AND RESEARCH EQUIPMENT TO THE UNIVERSITY LIB. AND SCHOOL OF PG . LOT 11	3,355,144
032074710090000	REHABILITATION OF CAR PARK IN THE SCHOOL OF ENGINEERIN TECH. LOT 16	3,127,969
032074710100000	LINKING OF USMAN DAN FODIO ROAD TO KACHALLAH QUARTERS LOT 18	9,030,384
032074710110000	REHABILITATION OF USMAN DAN FODIO ROAD LOT 19	5,848,373
032074710120000	TEACHING AND RESEARCH EQUIPMENT	36,812,455
032074710130000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,135,709
0320748	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	
	TOTAL ALLOCATION:	2,696,299,421
Classification No.	EXPENDITURE ITEMS	
032074807000001	TOTAL PERSONNEL COST	2,336,671,197
032074807000010	SALARY & WAGES - GENERAL	1,766,699,828
032074807000011	CONSOLIDATED SALARY	1,766,699,828
032074807000020	BENEFITS AND ALLOWANCES - GENERAL	403,563,706
032074807000021	NON-REGULAR ALLOWANCES	24,931,045
032074807000022	RENT SUBSIDY	378,632,661
032074807000030	SOCIAL CONTRIBUTION	166,407,643
032074807000031	NHIS	73,490,494
032074807000032	PENSION	92,917,167
032074807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,913,180
	OVERHEAD	18,413,180
	DIRECT TEACHING/LABORATORY COST	52,500,000
	TOTAL CAPITAL PROJECT	288,715,044
032074810000000	ONGOING PROJECTS (OTHERS)	288,715,044
032074810010000	TEACHING AND RESEARCH EQUIPMENT	47,330,000
032074810020000	SCHOOL OF ENVIRONMENT TECHNICAL (SET) PHASE II	80,241,800
032074810030000	T.C.T SCHOOL	20,426,538
032074810040000	FEC RECOMMENDED 2008 LIABILITIES	140,716,706
0320749	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	
	TOTAL ALLOCATION:	1,671,834,622
Classification No.	EXPENDITURE ITEMS	
032074907000001	TOTAL PERSONNEL COST	1,472,910,397
032074907000010	SALARY & WAGES - GENERAL	1,102,875,828
032074907000011	CONSOLIDATED SALARY	1,102,875,828
032074907000020	BENEFITS AND ALLOWANCES - GENERAL	232,175,051

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032074907000021	NON-REGULAR ALLOWANCES	1,947,086
032074907000022	RENT SUBSIDY	230,227,965
032074907000030	SOCIAL CONTRIBUTION	137,859,478
032074907000031	NHS	55,143,791
032074907000032	PENSION	82,715,687
032074907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	50,925,927
	OVERHEAD	19,232,129
	DIRECT TEACHING/LABORATORY COST	31,693,799
	TOTAL CAPITAL PROJECT	147,998,338
032074910000000	ONGOING PROJECTS (OTHERS)	147,998,338
032074910010000	CONSTRUCTION OF CIVIL ENGINEERING PHASE II	33,000,000
032074910020000	CONSTRUCTION OF TECHNICAL EDUCATION PHASE I	24,500,000
032074910030000	REHABILITATION OF ROADS	31,685,883
032074910040000	FURNISHING OF SENATE COMPLEX	22,000,000
032074910050000	TEACHING AND RESEARCH EQUIPMENT	36,812,455
0320770	UNIVERSITY OF UYO	
	TOTAL ALLOCATION:	4,408,313,478
Classification No.	EXPENDITURE ITEMS	
032077007000001	TOTAL PERSONNEL COST	3,901,776,072

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	214,439,437,111
032077007000010	SALARY & WAGES - GENERAL	2,818,156,642
032077007000011	CONSOLIDATED SALARY	2,818,156,642
032077007000020	BENEFITS AND ALLOWANCES - GENERAL	731,349,850
032077007000021	NON-REGULAR ALLOWANCES	106,513,836
032077007000022	RENT SUBSIDY	624,836,014
032077007000030	SOCIAL CONTRIBUTION	352,249,580
032077007000031	NHS	140,907,832
032077007000032	PENSION	211,341,748
032077007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,484,215
032077002050700	OVERHEAD	62,112,090
032077002050111	DIRECT TEACHING/LABORATORY COST	25,372,124
	TOTAL CAPITAL PROJECT	419,053,192
032077010000000	ONGOING PROJECTS (OTHERS)	419,053,192
032077010010000	FACULTY OF SCIENCE COMPLEX PHASE I	40,000,000
032077010020000	UNIVERSITY LIBRARY AT MAIN CAMPUS	5,696,545
032077010030000	HEALTH CENTRE AT MAIN CAMPUS	20,000,000
032077010040000	CENTRAL ADMINISTRATION AT MAIN CAMPUS	40,000,000
032077010050000	FACULTY OF AGRICULTURE AT MAIN CAMPUS	15,000,000
032077010060000	TEACHING AND RESEARCH EQUIPMENT	35,246,346
032077010070000	FEC RECOMMENDED LIABILITIES	263,110,281
0320771	UNIVERSITY OF MAIDUGURI	
	TOTAL ALLOCATION:	4,591,554,387
Classification No.	EXPENDITURE ITEMS	
032077107000001	TOTAL PERSONNEL COST	4,309,800,274
032077107000010	SALARY & WAGES - GENERAL	3,219,258,866
032077107000011	CONSOLIDATED SALARY	3,219,258,866
032077107000020	BENEFITS AND ALLOWANCES - GENERAL	688,134,052
032077107000021	NON-REGULAR ALLOWANCES	12,042,000
032077107000022	RENT SUBSIDY	676,092,052
032077107000030	SOCIAL CONTRIBUTION	402,407,358
032077107000031	NHS	160,962,943
032077107000032	PENSION	241,444,415
032077107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	125,813,201
	OVERHEAD	110,617,601
	DIRECT TEACHING/LABORATORY COST	15,195,600
	TOTAL CAPITAL PROJECT	155,942,911
032077110000000	ONGOING PROJECTS (OTHERS)	155,942,911
032077110010000	COMPLETION OF THE CONSTRUCTION OF OFFICES AND LECTURE HALLS FOR COLLEGE OF MEDICAL SCIENCES LOCATED AT THE TEACHING HOSPITAL BY MUIBE INT'L BIZ	17,652,060
032077110020000	COMPLETION OF THE CONSTRUCTION OF OFFICES AND LECTURE ROOMS FOR FACULTY OF MANAGEMENT SCIENCES LOCATED AT THE THE NEW COMPLEX SITE BY KONSTROD NIG.LTD	22,000,000
032077110030000	COMPLETION OF AGROVET (PHASE III) LOCATED AT THE AGROVET COMPLEX BY GARPCO UNITED NIG. LTD	23,000,000
032077110040000	FURNISHING AND LABORATORY INSTALLATION OF THE AGROVET COMPLEX	15,000,000
032077110050000	REHABILITATION OF ROADS NETWORKS ON THE CAMPUS	10,000,000
032077110060000	ESTABLISHMENT OF RADIO STATION FOR THE DEPARTMENT OF MASS COMMUNICATION	7,000,000
032077110070000	REHABILITATION OF BUILDINGS ON THE CAMPUS	26,044,485
032077110080000	TEACHING AND RESEARCH EQUIPMENTS	35,246,344

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320775	NNAMDI AZIKIWE UNIVERSITY, AWKA	
	TOTAL ALLOCATION:	3,518,558,058
Classification No.	EXPENDITURE ITEMS	
032077507000001	TOTAL PERSONNEL COST	3,276,871,849
032077507000010	SALARY & WAGES - GENERAL	2,420,125,547
032077507000011	CONSOLIDATED SALARY	2,420,125,547
032077507000020	BENEFITS AND ALLOWANCES - GENERAL	554,230,609
032077507000021	NON-REGULAR ALLOWANCES	43,701,964
032077507000022	RENT SUBSIDY	510,528,645
032077507000030	SOCIAL CONTRIBUTION	302,515,693
032077507000031	NHS	121,006,277
032077507000032	PENSION	181,509,416
032077507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,743,298
	OVERHEAD	40,381,014
	DIRECT TEACHING/LABORATORY COST	45,362,283
	TOTAL CAPITAL PROJECT	155,942,911
	ONGOING PROJECTS (OTHERS)	155,942,911
032077510000000	STUDENTS HOSTEL PHASE IV	40,696,545
032077510020000	ENGINEERING FACULTY BUILDING WING B	40,000,000
032077510030000	MANAGEMENT SCIENCES FACULTY BUILDING WING A	20,000,000
032077510040000	EDUCATION FACULTY BUILDING	20,000,000
032077510050000	TEACHING AND RESEARCH EQUIPMENT	35,246,366
0320775	TEACHING AND RESEARCH EQUIPMENT	35,246,366
0320773	BAYERO UNIVERSITY, KANO	
	TOTAL ALLOCATION:	3,347,174,282
Classification No.	EXPENDITURE ITEMS	
032077307000001	TOTAL PERSONNEL COST	2,918,421,644
032077307000010	SALARY & WAGES - GENERAL	2,156,049,978
032077307000011	CONSOLIDATED SALARY	2,156,049,978
032077307000020	BENEFITS AND ALLOWANCES - GENERAL	492,865,419
032077307000021	NON-REGULAR ALLOWANCES	32,915,592
032077307000022	RENT SUBSIDY	459,949,827
032077307000030	SOCIAL CONTRIBUTION	269,506,247
032077307000031	NHS	107,802,499
032077307000032	PENSION	161,703,748
032077307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	174,917,080
	OVERHEAD	48,917,080
	DIRECT TEACHING/LABORATORY COST	126,000,000
	TOTAL CAPITAL PROJECT	253,837,558
	ONGOING PROJECTS (OTHERS)	253,837,558
032077310000000	TEACHING AND RESEARCH EQUIPMENT	35,246,366
032077310010000	PAYMENT FOR THE PURCHASED 1000 KVA CARTERPILLAR GENERATOR	30,000,000
032077310020000	COMPLETION OF OFFICE BLOCK AT AKTH FOR FACULTY OF MEDICINE	22,500,000
032077310030000	REHABILITATION OF STAFF HOUSES ON ALL THE CAMPUSES	18,000,000
032077310040000	REHABILITATION OF STUDENTS HOSTELS ON ALL THE CAMPUSES	15,000,000
032077310050000	REHABILITATION AND RECONSTRUCTION OF CAMPUSES ROAD NETWORK	20,196,545
032077310070000	REHABILITATION OF FACULTY OF MEDICINE BUILDINGS	15,000,000
032077310080000	OUTSTANDING 2007 CAPITAL LIABILITIES	97,894,647
0320774	USMAN DAN FODIO UNIVERSITY, SOKOTO	
	TOTAL ALLOCATION:	4,764,803,754
Classification No.	EXPENDITURE ITEMS	
032077407000001	TOTAL PERSONNEL COST	4,490,877,900
032077407000010	SALARY & WAGES - GENERAL	1,603,622,408
032077407000011	CONSOLIDATED SALARY	1,603,622,408
032077407000020	BENEFITS AND ALLOWANCES - GENERAL	2,686,802,691
032077407000021	NON-REGULAR ALLOWANCES	2,333,348,288
032077407000022	RENT SUBSIDY	353,454,403
032077407000030	SOCIAL CONTRIBUTION	200,452,801
032077407000031	NHS	80,181,120
032077407000032	PENSION	120,271,681
032077407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,108,101
	OVERHEAD	30,042,353
	DIRECT TEACHING/LABORATORY COST	40,065,748
	TOTAL CAPITAL PROJECT	205,817,753
	ONGOING PROJECTS (OTHERS)	205,817,753
032077410000000	COMPLETION OF CENTRAL LIBRARY COMPLEX	16,000,000
032077410010000	COMPLETION OF DEPARTMENT OF CIVIL ENGINEERING(PHASE I)	42,000,000
032077410030000	COMPLETION OF FACULTY OF PHARMACEUTICAL SCIENCES(PHASE II)	20,196,545
032077410040000	COMPLETION OF FACULTY OF PHARMACEUTICAL SCIENCES(PHASE III)	39,000,000
032077410050000	REHABILITATION PROJECTS	3,500,000
032077410060000	TEACHING AND RESEARCH EQUIPMENT	35,246,366
032077410070000	OUTSTANDING 2007 CAPITAL LIABILITIES	49,874,842
0320775	NATIONAL MATHEMATICAL CENTRE, SHEDA	
	TOTAL ALLOCATION:	393,469,728
Classification No.	EXPENDITURE ITEMS	
032077507000001	TOTAL PERSONNEL COST	199,804,272
032077507000010	SALARY & WAGES - GENERAL	149,635,911
032077507000011	CONSOLIDATED SALARY	149,635,911
032077507000020	BENEFITS AND ALLOWANCES - GENERAL	31,465,873
032077507000021	NON-REGULAR ALLOWANCES	548,000
032077507000022	RENT SUBSIDY	30,917,873
032077507000030	SOCIAL CONTRIBUTION	18,704,489
032077507000031	NHS	7,481,796
032077507000032	PENSION	11,222,693
032077507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	84,903,058
	OVERHEAD	27,153,058
	DIRECT TEACHING/LABORATORY COST	57,750,000
	TOTAL CAPITAL PROJECT	108,760,398
	NEW PROJECTS (OTHERS)	108,760,398
032077520000000	CONSTRUCTION OF RECREATIONAL CENTRE PHASE II	48,296,646
032077520010000	TEACHING & RESEARCH EQUIPMENT	22,756,800
032077520030000	LAND SCAPING & CAR PARK & STREET LIGHT	19,530,442
032077520040000	GENERAL FURNISHING OF RESEARCH OFFICES	11,922,225
032077520050000	GATE & GATE HOUSE	4,785,842
032077520060000	CONSULTANCY FEES	1,468,423
0320776	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	
	TOTAL ALLOCATION:	351,810,689
Classification No.	EXPENDITURE ITEMS	
032077607000001	TOTAL PERSONNEL COST	247,412,007
032077607000010	SALARY & WAGES - GENERAL	182,359,030
032077607000011	CONSOLIDATED SALARY	182,359,030
032077607000020	BENEFITS AND ALLOWANCES - GENERAL	42,258,098
032077607000021	NON-REGULAR ALLOWANCES	3,811,536

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032077407000022	RENT SUBSIDY	38,446,562
032077407000030	SOCIAL CONTRIBUTION	22,794,879
032077407000031	NHS	9,117,951
032077407000032	PENSION	13,676,927
032077407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	10,931,774
	OVERHEAD	5,206,774
	DIRECT TEACHING/LABORATORY COST	5,725,000
	TOTAL CAPITAL PROJECT	93,466,909
032077610000000	ONGOING PROJECTS (OTHERS)	93,466,909
032077610010000	TEACHING & RESEARCH EQUIPMENT	22,756,800
032077610020000	EXTENSION OF CLASSROOM BLOCK	20,000,000
032077610030000	IMPROVEMENT TO ROAD NETWORK & WALKWAYS	10,000,000
032077610040000	EXPANSION OF CLINIC BLOCK	18,296,646
032077610050000	OUTSTANDING 2007 CAPITAL LIABILITIES	22,413,463
0320776	ARABIC LANGUAGE VILLAGE NGALA, BORNO	
	TOTAL ALLOCATION:	254,847,972
Classification No.	EXPENDITURE ITEMS	
032077607000001	TOTAL PERSONNEL COST	152,862,752
032077607000010	SALARY & WAGES - GENERAL	115,682,806
032077607000011	CONSOLIDATED SALARY	115,682,806
032077607000020	BENEFITS AND ALLOWANCES - GENERAL	22,719,594
032077607000021	NON-REGULAR ALLOWANCES	112,000
032077607000022	RENT SUBSIDY	22,407,594
032077607000030	SOCIAL CONTRIBUTION	14,460,351
032077607000031	NHS	5,784,140
032077607000032	PENSION	8,676,210
032077607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	30,931,774
	OVERHEAD	25,206,774
	DIRECT TEACHING/LABORATORY COST	5,725,000
	TOTAL CAPITAL PROJECT	71,053,446
032077620000000	NEW PROJECTS (OTHERS)	71,053,446
032077620010000	TEACHING & RESEARCH EQUIPMENT	22,756,800
032077620020000	MASTER PLAN PROJECT	8,100,000
032077620030000	CONSTRUCTION OF MALE HOSTEL	26,200,050
032077620040000	REHABILITATION	4,606,294
032077620050000	CONSTRUCTION OF STAFF SCHOOL	4,890,300
032077620060000	PLANTS/VEHICLES (STUDENTS)	4,500,000
0320777	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	
	TOTAL ALLOCATION:	142,700,126
Classification No.	EXPENDITURE ITEMS	
032077707000001	TOTAL PERSONNEL COST	122,700,126
032077707000010	SALARY & WAGES - GENERAL	92,363,221
032077707000011	CONSOLIDATED SALARY	92,363,221
032077707000020	BENEFITS AND ALLOWANCES - GENERAL	20,584,990
032077707000021	NON-REGULAR ALLOWANCES	436,000
032077707000022	RENT SUBSIDY	20,148,990
032077707000030	SOCIAL CONTRIBUTION	9,751,915
032077707000031	NHS	4,129,038
032077707000032	PENSION	5,622,887
032077707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	20,000,000
0320778	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	
	TOTAL ALLOCATION:	401,934,617
Classification No.	EXPENDITURE ITEMS	
032077807000001	TOTAL PERSONNEL COST	453,928,174
032077807000010	SALARY & WAGES - GENERAL	334,290,165
032077807000011	CONSOLIDATED SALARY	334,290,165

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032077807000020	BENEFITS AND ALLOWANCES - GENERAL	77,851,738
032077807000021	NON-REGULAR ALLOWANCES	2,596,000
032077807000022	RENT SUBSIDY	75,255,738
032077807000030	SOCIAL CONTRIBUTION	41,784,271
032077807000031	NHS	16,714,508
032077807000032	PENSION	25,071,762
032077807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	51,937,859
	OVERHEAD	7,805,654
	DIRECT TEACHING/LABORATORY COST	44,132,206
	TOTAL CAPITAL PROJECT	96,068,584
032077810000000	ONGOING PROJECTS (OTHERS)	96,068,584
032077810010000	PROPOSED LABORATORY BUILDING AT CAAS, MANDO ROAD, KADUNA	5,528,981
032077810020000	REHABILITATION OF ACADEMIC BUILDINGS AT CAAS, MANDO ROAD, KADUNA	4,081,999
032077810030000	CONSTRUCTION OF PERIMETER WALL FENCE AT CAAS, MANDO ROAD, KADUNA	6,512,000
032077810040000	REHABILITATION OF ACADEMIC BUILDINGS AT KABBA COLLEGE OF AGRICULTURE	4,746,005
032077810050000	CONSTRUCTION OF PERIMETER WALL FENCE AT CAAS, MANDO ROAD, KADUNA	6,215,930
032077810060000	REHABILITATION OF STUDENT HOSTEL AT SAMARU COLLEGE OF AGRIC	4,990,000
032077810070000	PROPOSED MAIN OFFICE BUILDING AT DEPT. OF HORTICULTURE, SAMARU COLLEGE OF AGRIC.	9,411,006
032077810080000	CONSTRUCTION OF WALL FENCE AT DOWN HOSTEL, SAMARU COLLEGE OF AGRIC	7,487,566
032077810090000	CONSTRUCTION & REHABILITATION OF ROADS/LANDSCAPING & DRAINAGES IN DAC HEADQUARTERS	10,134,943
032077810100000	SUPPLY OF TEACHING & RESEARCH EQUIPMENT TO DAC HEADQUARTERS	2,182,753
032077810110000	SUPPLY OF TEACHING & RESEARCH EQUIPMENT TO COLLEGE OF AGRIC., KABBA	4,435,634
032077810120000	SUPPLY OF TEACHING & RESEARCH EQUIPMENT TO CAAS, MANDO ROAD, KADUNA	1,205,248
032077810130000	CONSTRUCTION OF ROAD AT KABBA COLLEGE OF AGRIC.	4,121,381
032077810140000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,015,138
0320795	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	
	TOTAL ALLOCATION:	1,511,216,155
Classification No.	EXPENDITURE ITEMS	
032079507000001	TOTAL PERSONNEL COST	967,613,072
032079507000010	SALARY & WAGES - GENERAL	736,263,342
032079507000011	CONSOLIDATED SALARY	736,263,342
032079507000020	BENEFITS AND ALLOWANCES - GENERAL	164,501,414
032079507000021	NON-REGULAR ALLOWANCES	9,153,654
032079507000022	RENT SUBSIDY	155,347,718
032079507000030	SOCIAL CONTRIBUTION	46,848,314
032079507000031	NHS	29,944,639
032079507000032	PENSION	36,903,677
032079507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	93,435,525
	OVERHEAD	50,641,003
	DIRECT TEACHING/LABORATORY COST	42,794,522
	TOTAL CAPITAL PROJECT	450,167,558
032079510000000	ONGOING PROJECTS (OTHERS)	450,167,558
032079510010000	LAND ACQUISITION AND COMPENSATION	55,000,000
032079510020000	PART PERIMETER WALL FENCING	25,000,000
032079510030000	CONSTRUCTION OF MAIN ROAD AND GATE	30,754,941
032079510040000	ELECTRICITY SUPPLY PROJECT (PHASE I)	45,500,000
032079510050000	WATER SUPPLY PROJECT (PHASE I)	40,000,000
032079510060000	CONSTRUCTION OF COLLEGE OF SCIENCE	65,000,000
032079510080000	CONSTRUCTION OF MAIN AUDITORIUM BUILDING	80,000,000
032079510090000	CONSTRUCTION OF STUDENT HOSTELS (MALE)	30,000,000
032079510100000	CONSTRUCTION OF STUDENT HOSTELS (FEMALE)	30,000,000
032079510110000	TEACHING AND RESEARCH EQUIPMENTS (T & R E)	48,912,617
0320780	NATIONAL OPEN UNIVERSITY	
	TOTAL ALLOCATION:	2,470,833,015
Classification No.	EXPENDITURE ITEMS	
032078007000001	TOTAL PERSONNEL COST	1,423,142,013
032078007000010	SALARY & WAGES - GENERAL	1,235,875,794
032078007000011	CONSOLIDATED SALARY	1,235,875,794
032078007000020	BENEFITS AND ALLOWANCES - GENERAL	267,821,691
032078007000021	NON-REGULAR ALLOWANCES	3,592,000
032078007000022	RENT SUBSIDY	264,229,691
032078007000030	SOCIAL CONTRIBUTION	119,444,526
032078007000031	NHS	52,237,440
032078007000032	PENSION	67,207,086
032078007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	728,400,000
	OVERHEAD	602,400,000
	DIRECT TEACHING/LABORATORY COST	126,000,000
	TOTAL CAPITAL PROJECT	319,291,002
032078010000000	ONGOING PROJECTS (OTHERS)	319,291,002
032078010010000	CONSTRUCTION & REHABILITATION OF SPECIAL STUDY CENTRES	30,000,000
032078010020000	CONSTRUCTION OF 8 NEW STUDY CENTRES & REHABILITATION OF 9 STUDY CENTRES	10,000,000
032078010030000	REHABILITATION & FURNISHING OF 3 FLOORS @ H/Q	10,000,000
032078010040000	CONSTRUCTION OF SEWAGE TREATMENT PLANT IN LAGOS H/Q & WATER RETICULATION AT KADUNA CAMPUS	10,000,000
032078010050000	EROSION/DRAINAGE CONTROL AT LARA STUDY CENTRE	5,000,000
032078010060000	PROVISION OF BOREHOLE/WATER TREATMENT PLANTS FOR 9 STUDY CENTRES & ABUJA	11,800,000
032078010070000	FURNISHING OF 12 STUDY CENTRES	12,350,000
032078010080000	ACQUISITION OF 15 PROJECT MONITORING & EXAMINATION SUPPRESSION VEHICLES	20,000,000
032078010090000	ACQUISITION OF 15 PICK-UP VANS FOR 4 ZONAL OFFICES	
032078010100000	ACQUISITION OF PUBLIC ADDRESS SYSTEMS FOR 9 STUDY CENTRES	5,000,000
032078010110000	PROVISION OF OFFICE EQUIPMENTS FOR 25 STUDY CENTRES ACROSS THE COUNTRY	15,000,000
032078010120000	PURCHASE OF TRACTORS/IMPLEMENT FOR KADUNA CAMPUS & ABAKALIKI S/CENTRE	20,000,000
032078010130000	ACQUISITION & INSTALLATION OF DOCUTECH PRINTING STATION IN LAGOS & KADUNA	20,000,000
032078010140000	PROCUREMENT/INSTALLATION OF DVD/VCD EQUIPMENT IN AKURE & KADUNA CAMPUS	8,000,000
032078010150000	UPGRADING OF E-LEARNING LABORATORY ELECTRONIC COURSE MATERIALS	5,000,000
032078010160000	DEVELOPMENT OF IVR COURSE CENTRE INFRASTRUCTURE IN LAGOS	7,500,000
032078010170000	INSTALLATION OF REPRODUCTION IN LAGOS H/Q	8,500,000
032078010180000	ACQUISITION OF LIBRARY INSTRUCTIONAL & TEACHING MATERIALS IN LAGOS	5,000,000
032078010190000	DEVELOPMENT OF VIRTUAL LIBRARY RESOURCE CENTRE IN LAGOS	5,000,000
032078010200000	COMPLETION OF SCIENCE LABORATORY IN LAGOS	5,000,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032078010210000	UPGRADING OF LIBRARY FACILITIES IN LAGOS & ABUJA	5,000,000
032078010220000	RENOVATION OF COMMONWEALTH OF LEARNING GUEST HOUSE IN LAGOS	3,000,000
032078010230000	ESTABLISHMENT OF CENTRE FOR PREVENTION & CONTROL OF HIV IN ABUJA	10,000,000
032078010240000	DEVELOPMENT OF GROUP VISITORS RECEPTION & TRAINING IN LAGOS	5,000,000
032078010250000	DEVELOPMENT & COMPLETION OF ABUJA MODEL CENTRE	15,500,000
032078010260000	PROVISION & INSTALLATION OF IT NETWORK & VIDEO CONFERENCING/INSTRUCTIONAL FACILITIES IN 10 STUDY CENTRES	15,941,002
032078010270000	ACQUISITION OF HARDWARE ICT FOR YOLA, LOKOJA, KADUNA, KATSINA, ILLORIN, BENUE, ENUGU & IBADAN STUDY CENTRES	15,000,000
032078010280000	INSTALLATION OF HARDWARE SERVER FOR LAGOS	8,500,000
032078010290000	INSTALLATION OF HARDWARE SERVER FOR ABUJA SUB-H/Q	8,500,000
032078010300000	CLEAN POWDER ICT FOR YOLA, LOKOJA, KADUNA, KATSINA, BENIN, ENUGU, IBADAN & ILLORIN STUDY CENTRES	10,000,000
032078010310000	6 STUDY CENTRES IN EACH OF THE 6 GEO-POLITICAL ZONES	9,500,000
0320781	COMMITTEE OF VICE CHANCELLORS	
	TOTAL CAPITAL PROJECT	60,000,000
032077620000000	NEW PROJECTS (OTHERS)	60,000,000
032077620010000	BUILDING OF CVC SECRETARIAT	60,000,000
0320800	FGC OGBOMOSHOMO	
	TOTAL ALLOCATION:	348,385,990
Classification No.	EXPENDITURE ITEMS	
032080007000001	TOTAL PERSONNEL COST	170,557,586
032080007000010	SALARY & WAGES - GENERAL	151,606,743
032080007000011	CONSOLIDATED SALARY	151,606,743
032080007000030	SOCIAL CONTRIBUTION	18,950,843
032080007000031	NHS	7,580,337
032080007000032	PENSION	11,370,506
032080007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	126,949,895
	OVERHEAD	46,681,655
	MEAL SUBSIDY	80,268,240
	TOTAL CAPITAL PROJECT	50,878,509
032080010000000	ONGOING PROJECTS (OTHERS)	50,878,509
032080010040000	BLOCK WALL PERIMETER WALL FENCING	8,500,000
032080010050000	OUTSTANDING 2007 CAPITAL LIABILITIES	42,378,509
0320801	FGC IKURIN	
	TOTAL ALLOCATION:	280,215,836
Classification No.	EXPENDITURE ITEMS	
032080107000001	TOTAL PERSONNEL COST	118,693,128
032080107000010	SALARY & WAGES - GENERAL	105,505,003
032080107000011	CONSOLIDATED SALARY	105,505,003
032080107000030	SOCIAL CONTRIBUTION	13,188,125
032080107000031	NHS	5,275,290
032080107000032	PENSION	7,912,835
032080107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	97,998,690
	OVERHEAD	26,480,570
	MEAL SUBSIDY	71,518,020
	TOTAL CAPITAL PROJECT	63,524,018
032080110000000	ONGOING PROJECTS (OTHERS)	63,524,018
032080110010000	CONSTRUCTION OF MULTIPURPOSE HALL	20,000,000
032080110020000	INDUSTRIAL BOREHOLE AND WATER RETICULATION	7,500,000
032080110030000	OUTSTANDING 2007 CAPITAL LIABILITIES	36,024,018
0320802	FGC OGBOMOSHMO	
	TOTAL ALLOCATION:	303,982,537
Classification No.	EXPENDITURE ITEMS	
032080207000001	TOTAL PERSONNEL COST	191,382,602

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032080207000010	SALARY & WAGES - GENERAL	170,117,868
032080207000011	CONSOLIDATED SALARY	170,117,868
032080207000030	SOCIAL CONTRIBUTION	21,244,734
032080207000031	NHS	8,505,893
032080207000032	PENSION	12,758,840
032080207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	61,851,015
	OVERHEAD	30,398,655
	MEAL SUBSIDY	31,452,359
	TOTAL CAPITAL PROJECT	50,748,921
032080210000000	ONGOING PROJECTS (OTHERS)	50,748,921
032080210010000	SINKING OF BOREHOLES	7,500,000
032080210020000	REHABILITATION OF HOSTELS	11,000,000
032080210030000	OUTSTANDING 2007 CAPITAL LIABILITIES	32,248,921
0320803	FGC JOS	
	TOTAL ALLOCATION:	316,667,331
Classification No.	EXPENDITURE ITEMS	
032080307000001	TOTAL PERSONNEL COST	157,292,132
032080307000010	SALARY & WAGES - GENERAL	139,815,228
032080307000011	CONSOLIDATED SALARY	139,815,228
032080307000030	SOCIAL CONTRIBUTION	17,476,904
032080307000031	NHS	6,990,761
032080307000032	PENSION	10,486,142
032080307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	112,205,690
	OVERHEAD	33,544,625
	MEAL SUBSIDY	78,641,066
	TOTAL CAPITAL PROJECT	47,169,509
032080310000000	ONGOING PROJECTS (OTHERS)	47,169,509
032080310010000	RENOVATION OF BOYS HOSTEL	8,000,000
032080310020000	SINKING OF BOREHOLES AND OVERHEAD TANK & WATER RETICULATION	6,000,000
032080310030000	COMPLETION OF KITCHEN/DINING HALL	13,500,000
032080310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	19,669,509
0320804	FGC PORT HARCOURT	
	TOTAL ALLOCATION:	369,040,908
Classification No.	EXPENDITURE ITEMS	
032080407000001	TOTAL PERSONNEL COST	185,322,908
032080407000010	SALARY & WAGES - GENERAL	164,731,474
032080407000011	CONSOLIDATED SALARY	164,731,474
032080407000030	SOCIAL CONTRIBUTION	20,591,434
032080407000031	NHS	8,236,574
032080407000032	PENSION	12,354,861
032080407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	133,915,838
	OVERHEAD	34,695,046
	MEAL SUBSIDY	99,220,792
	TOTAL CAPITAL PROJECT	49,802,141
032080410000000	ONGOING PROJECTS (OTHERS)	49,802,141
032080410010000	MULTIPURPOSE/ASSEMBLY HALL (ABANDONED)	17,500,000
032080410020000	LINKAGE OF 200KVA TO STUDENTS HOSTEL/DINNING HALL	3,000,000
032080410030000	REFURBISHING OF LIBRARY	4,000,000
032080410040000	RENOVATION OF KITCHEN AND DINNING HALL	3,000,000
032080410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	22,302,141

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320805	FGC SOKOTO	
	TOTAL ALLOCATION:	289,448,815
Classification No.	EXPENDITURE ITEMS	
032080507000001	TOTAL PERSONNEL COST	118,494,473
032080507000010	SALARY & WAGES - GENERAL	105,328,420
032080507000011	CONSOLIDATED SALARY	105,328,420
032080507000030	SOCIAL CONTRIBUTION	13,166,053
032080507000031	NHIS	5,266,421
032080507000032	PENSION	7,899,632
032080507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	118,782,607
	OVERHEAD	32,147,982
	MEAL SUBSIDY	86,634,625
	TOTAL CAPITAL PROJECT	52,171,736
0320805100000000	ONGOING PROJECTS (OTHERS)	52,171,736
032080510010000	PERIMETER FENCING	8,500,000
032080510020000	REHABILITATION OF CLASSROOM	8,000,000
032080510030000	REHABILITATION OF WORKSHOP	3,000,000
032080510040000	REHABILITATION OF DINING HALL	3,000,000
032080510050000	REHAB OF DORMITORIES	5,000,000
032080510060000	OUTSTANDING 2007 CAPITAL LIABILITIES	24,671,736
0320806	FGC POTISKUM	
	TOTAL ALLOCATION:	261,345,593
Classification No.	EXPENDITURE ITEMS	
032080607000001	TOTAL PERSONNEL COST	93,806,971
032080607000010	SALARY & WAGES - GENERAL	83,383,974
032080607000011	CONSOLIDATED SALARY	83,383,974
032080607000030	SOCIAL CONTRIBUTION	10,422,997
032080607000031	NHIS	4,169,199
032080607000032	PENSION	6,253,798
032080607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	78,354,139
	OVERHEAD	26,479,074
	MEAL SUBSIDY	51,875,065
	TOTAL CAPITAL PROJECT	89,184,483
0320806100000000	ONGOING PROJECTS (OTHERS)	89,184,483
032080610010000	CONSTRUCTION OF A BLOCK OF 12 CLASSROOMS AND 10 OFFICES	21,455,088
032080610020000	FURNISHING OF BLOCK OF CLASSROOMS AND OFFICES	15,390,654
032080610030000	OUTSTANDING 2007 CAPITAL LIABILITIES	52,338,741
0320807	FGC BUNI-YADI	
	TOTAL ALLOCATION:	323,532,419
Classification No.	EXPENDITURE ITEMS	
032080707000001	TOTAL PERSONNEL COST	55,180,680
032080707000010	SALARY & WAGES - GENERAL	49,049,493
032080707000011	CONSOLIDATED SALARY	49,049,493
032080707000020	BENEFITS AND ALLOWANCES - GENERAL	0
032080707000021	NON-REGULAR ALLOWANCES	0
032080707000022	RENT SUBSIDY	0
032080707000030	SOCIAL CONTRIBUTION	6,131,187
032080707000031	NHIS	2,452,475
032080707000032	PENSION	3,678,712
032080707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,016,715
	OVERHEAD	23,159,435
	MEAL SUBSIDY	57,857,280

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	187,335,024
032080710000000	ONGOING PROJECTS (OTHERS)	187,335,024
032080710010000	REHAB OF SIX LABS	10,000,000
032080710020000	RENOVATION AND FURNISHING	3,000,000
032080710030000	CONSTRUCTION KITCHEN & STORE	14,500,000
032080710040000	OUTSTANDING 2007 CAPITAL LIABILITIES	159,835,024
0320808	FGC ODIKOLOKUNA	
	TOTAL ALLOCATION:	241,386,114
Classification No.	EXPENDITURE ITEMS	
032080807000001	TOTAL PERSONNEL COST	42,642,216
032080807000010	SALARY & WAGES - GENERAL	37,904,192
032080807000011	CONSOLIDATED SALARY	37,904,192
032080807000020	BENEFITS AND ALLOWANCES - GENERAL	0
032080807000021	NON-REGULAR ALLOWANCES	0
032080807000022	RENT SUBSIDY	0
032080807000030	SOCIAL CONTRIBUTION	4,738,024
032080807000031	NHS	1,895,210
032080807000032	PENSION	2,842,814
032080807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	62,559,404
	OVERHEAD	28,882,751
	MEAL SUBSIDY	33,676,653
	TOTAL CAPITAL PROJECT	136,184,494
032080810000000	ONGOING PROJECTS (OTHERS)	136,184,494
032080810010000	4KM ROAD NETWORK AND DRAINAGE	10,000,000
032080810020000	18 KM PERIMETER FENCING	17,500,000
032080810030000	OUTSTANDING 2007 CAPITAL LIABILITIES	108,684,494
0320820	FGC KEFI	
	TOTAL ALLOCATION:	231,297,965
Classification No.	EXPENDITURE ITEMS	
032082007000001	TOTAL PERSONNEL COST	90,130,832
032082007000010	SALARY & WAGES - GENERAL	80,116,295
032082007000011	CONSOLIDATED SALARY	80,116,295
032082007000020	BENEFITS AND ALLOWANCES - GENERAL	0
032082007000021	NON-REGULAR ALLOWANCES	0
032082007000022	RENT SUBSIDY	0
032082007000030	SOCIAL CONTRIBUTION	10,014,537
032082007000031	NHS	4,005,815
032082007000032	PENSION	6,008,722
032082007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	86,108,289
	OVERHEAD	27,783,352
	MEAL SUBSIDY	58,324,937
	TOTAL CAPITAL PROJECT	55,058,844
032082010000000	ONGOING PROJECTS (OTHERS)	55,058,844
032082010010000	GENERATOR REHABILITATED	3,000,000
032082010020000	COMPLETION OF ABANDONED PTA & CLASSROOM BLOCK	5,000,000
032082010030000	CONSTRUCTION OF 1 NO OF BOREHOLE	8,000,000
032082010040000	RENOVATION OF BENUE HOUSE (HOSTEL)	4,000,000
032082010050000	RENOVATION OF COTTAGE HOSTEL (GIRLS)	5,500,000
032082010060000	OUTSTANDING 2007 CAPITAL LIABILITIES	27,558,844
0320810	FGC OHAFIA	
	TOTAL ALLOCATION:	215,469,772
Classification No.	EXPENDITURE ITEMS	
032081007000001	TOTAL PERSONNEL COST	73,831,829
032081007000010	SALARY & WAGES - GENERAL	65,628,292
032081007000011	CONSOLIDATED SALARY	65,628,292
032081007000030	SOCIAL CONTRIBUTION	8,203,537
032081007000031	NHS	3,281,415
032081007000032	PENSION	4,922,122
032081007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,956,008
	OVERHEAD	22,787,241
	MEAL SUBSIDY	65,168,767
	TOTAL CAPITAL PROJECT	53,681,935
032081010000000	ONGOING PROJECTS (OTHERS)	53,681,935
032081010010000	CONSTRUCTION OF 1 NO BLOCK OF HOSTEL FOR GIRLS	15,000,000
032081010010000	SINKING OF BOREHOLE, WATER RETICULATION AND OVERHEAD TANK	4,500,000
032081010010000	CONSTRUCTION OF 3 NOS BLOCK OF 6 TOILETS WITH WATER SYSTEM, 2 FOR BOYS AND 1 FOR GIRLS	8,000,000
032081010011000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,181,935
0320811	FGC BILLIRI	
	TOTAL ALLOCATION:	207,511,759
Classification No.	EXPENDITURE ITEMS	
032081107000001	TOTAL PERSONNEL COST	51,414,288
032081107000010	SALARY & WAGES - GENERAL	45,701,589
032081107000011	CONSOLIDATED SALARY	45,701,589
032081107000020	BENEFITS AND ALLOWANCES - GENERAL	0
032081107000021	NON-REGULAR ALLOWANCES	0
032081107000022	RENT SUBSIDY	0
032081107000030	SOCIAL CONTRIBUTION	5,712,699
032081107000031	NHS	2,285,079
032081107000032	PENSION	3,427,619
032081107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,108,133
	OVERHEAD	19,265,019
	MEAL SUBSIDY	65,843,114
	TOTAL CAPITAL PROJECT	70,989,339
032081110000000	ONGOING PROJECTS (OTHERS)	70,989,339
032081110010000	PERIMETER FENCING OF THE ENTIRE COLLEGE	9,000,000
032081110020000	CONSTRUCTION OF 18 BLOCK OF 4NOS CLASSROOM	5,000,000
032081110030000	CONSTRUCTION AND FURNISHING OF LIBRARY COMPLEX	13,500,000
032081110040000	OUTSTANDING 2007 CAPITAL LIABILITIES	43,489,339
0320813	FGC GARKI	
	TOTAL ALLOCATION:	363,823,587
Classification No.	EXPENDITURE ITEMS	
032081307000001	TOTAL PERSONNEL COST	127,047,883
032081307000010	SALARY & WAGES - GENERAL	112,949,229
032081307000011	CONSOLIDATED SALARY	112,949,229
032081307000030	SOCIAL CONTRIBUTION	14,118,654
032081307000031	NHS	5,647,461
032081307000032	PENSION	8,471,192
032081307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	91,476,448
	OVERHEAD	29,349,898
	MEAL SUBSIDY	62,106,550
	TOTAL CAPITAL PROJECT	145,279,257
032081310000000	ONGOING PROJECTS (OTHERS)	145,279,257
032081310010000	CONSTRUCTION OF 2NOS HOSTEL	20,000,000
032081310020000	CONSTRUCTION OF 5 NOS BLOCKS OF 6 CLASSROOMS IN NEW SITE	7,500,000
032081310030000	OUTSTANDING 2007 CAPITAL LIABILITIES	117,779,257
0320814	FGC RUBBOCHI	
	TOTAL ALLOCATION:	262,920,549

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
Classification No.	EXPENDITURE ITEMS	
032081407000001	TOTAL PERSONNEL COST	54,398,797
032081407000010	SALARY & WAGES - GENERAL	48,354,486
032081407000011	CONSOLIDATED SALARY	48,354,486
032081407000030	SOCIAL CONTRIBUTION	6,044,311
032081407000031	NHS	2,417,724
032081407000032	PENSION	3,626,586
032081407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	110,744,557
	OVERHEAD	50,451,117
	MEAL SUBSIDY	60,293,440
	TOTAL CAPITAL PROJECT	97,777,196
032081410000000	ONGOING PROJECTS (OTHERS)	97,777,196
032081410010000	SINKING 3 NOS OF BOREHOLES, 1 OVERHEAD TANK AND 3 NOS OF RETICULATION	15,000,000
032081410020000	PROCUREMENT OF 1 NO OF WATER TANKER	11,000,000
032081410030000	CONSTRUCTION OF 1 NO OF LIBRARY	9,435,079
032081410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	62,342,117
0320815	FGC OKPOSI	
	TOTAL ALLOCATION:	221,698,962
Classification No.	EXPENDITURE ITEMS	
032081507000001	TOTAL PERSONNEL COST	76,829,400
032081507000010	SALARY & WAGES - GENERAL	68,292,800
032081507000011	CONSOLIDATED SALARY	68,292,800
032081507000030	SOCIAL CONTRIBUTION	8,536,600
032081507000031	NHS	3,414,640
032081507000032	PENSION	5,121,960
032081507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	117,349,542
	OVERHEAD	37,243,482
	MEAL SUBSIDY	80,126,076
	TOTAL CAPITAL PROJECT	27,500,000
032081510000000	ONGOING PROJECTS (OTHERS)	27,500,000
032081510010000	PERIMETER FENCING	10,000,000
032081510020000	SINKING OF 2NOS BOREHOLES	4,500,000
032081510030000	CONSTRUCTION OF LIBRARY BLOCK	4,500,000
032081510040000	CONSTRUCTION OF 10 NOS TOILER BUILDING	4,500,000
032081510050000	RENOVATION OF DINNING HALL	4,000,000
0320815	FGC KWALI	
	TOTAL ALLOCATION:	294,888,971
Classification No.	EXPENDITURE ITEMS	
032081507000001	TOTAL PERSONNEL COST	163,724,105
032081507000010	SALARY & WAGES - GENERAL	145,532,538
032081507000011	CONSOLIDATED SALARY	145,532,538
032081507000030	SOCIAL CONTRIBUTION	18,191,567
032081507000031	NHS	7,276,427
032081507000032	PENSION	10,914,940
032081507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	103,444,864
	OVERHEAD	23,991,750
	MEAL SUBSIDY	79,673,114

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437.111
	TOTAL CAPITAL PROJECT	27,500,000
032081510000000	ONGOING PROJECTS (OTHERS)	27,500,000
032081510010000	PERIMETER FENCING	10,000,000
032081510020000	SINKING OF 2NOS BOREHOLES	4,500,000
032081510030000	CONSTRUCTION OF LIBRARY BLOCK	4,500,000
032081510040000	CONSTRUCTIN OF 10 NOS TOILER BUILDING	4,500,000
032081510050000	RENOVATION OF DINNING HALL	4,000,000
032320000	FGC GANYE	
	TOTAL ALLOCATION:	191,599,597
Classification No.	EXPENDITURE ITEMS	
0323200007000001	TOTAL PERSONNEL COST	62,886,552
0323200007000010	SALARY & WAGES - GENERAL	55,899,157
0323200007000011	CONSOLIDATED SALARY	55,899,157
0323200007000020	BENEFITS AND ALLOWANCES - GENERAL	0
0323200007000021	NON-REGULAR ALLOWANCES	0
0323200007000022	RENT SUBSIDY	0
0323200007000030	SOCIAL CONTRIBUTION	6,987,395
0323200007000031	NHS	2,794,958
0323200007000032	PENSION	4,192,437
0323200007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	101,213,044
	OVERHEAD	33,338,264
	MEAL SUBSIDY	67,676,779
	TOTAL CAPITAL PROJECT	27,500,000
032000100000000	ONGOING PROJECTS (OTHERS)	27,500,000
	REHAB/REFURB/DECOR OF RHOS BLOCK OF BOYS HOSTELS, REHAB OF LEAKING ROOFS AND CEILING BOARDS.	4,000,000
032000100100000		
	REHAB./REFURB./DECO OF D/HALL AND FOOD STORE, CONSTRUCTION OF 20NOS D/TABLES AND 40NOS D/BENCHES.	4,500,000
032000100300000	COMPLETION OF 1NO ADMIN BLOCK.	8,000,000
032000100400000	1 NO WATER TANKER	11,000,000
0320818	FGC, YOLA	
	TOTAL ALLOCATION:	238,445,424
Classification No.	EXPENDITURE ITEMS	
032081807000001	TOTAL PERSONNEL COST	84,097,110
032081807000010	SALARY & WAGES - GENERAL	74,752,987
032081807000011	CONSOLIDATED SALARY	74,752,987
032081807000020	BENEFITS AND ALLOWANCES - GENERAL	0
032081807000021	NON-REGULAR ALLOWANCES	0
032081807000022	RENT SUBSIDY	0
032081807000030	SOCIAL CONTRIBUTION	9,344,123
032081807000031	NHS	3,737,649
032081807000032	PENSION	5,606,474
032081807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	126,846,314
	OVERHEAD	46,489,854
	MEAL SUBSIDY	80,358,430
	TOTAL CAPITAL PROJECT	27,500,000
032081810000000	ONGOING PROJECTS (OTHERS)	27,500,000
032081810010000	CONSTRUCTION OF RHOS ADDITIONAL TOILETS	6,500,000
032081810020000	REHABILITATION OF VOCATIONAL COMPLEX	8,500,000
032081810030000	RENOVATION OF 10 BLOWN OFF ROOFS IN STAFF QUARTERS	8,500,000
032081810040000	RENOVATION OF 6 CLASSROOM BLOCKS	4,000,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320819	FGC IKOT EKPENE	
	TOTAL ALLOCATION:	267,589,977
Classification No.	EXPENDITURE ITEMS	
032081907000001	TOTAL PERSONNEL COST	129,354,634
032081907000010	SALARY & WAGES - GENERAL	114,981,897
032081907000011	CONSOLIDATED SALARY	114,981,897
032081907000030	SOCIAL CONTRIBUTION	14,372,737
032081907000031	NHS	5,749,095
032081907000032	PENSION	8,623,642
032081907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	108,738,461
	OVERHEAD	29,515,312
	MEAL SUBSIDY	79,223,149
	TOTAL CAPITAL PROJECT	29,496,882
032081910000000	ONGOING PROJECTS (OTHERS)	29,496,882
032081910010000	5 NO SCIENCE LABORATORY BLOCK	10,000,000
032081910020000	RENOVATION OF 1 NO OF 2 STOREY CLASSROOM BLOCK	6,500,000
032081910030000	REHABILITATION OF 2 NO OF 5 CLASSROOM BLOCK	6,500,000
032081910040000	RESTORATION/REHABILITATION OF NIGER/GONGOLA HOSTELS	4,500,000
032081910050000	OUTSTANDING 2007 CAPITAL LIABILITIES	1,996,882
0320820	FGC IKET NISE	
	TOTAL ALLOCATION:	212,629,270
Classification No.	EXPENDITURE ITEMS	
032082007000001	TOTAL PERSONNEL COST	104,309,443
032082007000010	SALARY & WAGES - GENERAL	92,719,505
032082007000011	CONSOLIDATED SALARY	92,719,505
032082007000030	SOCIAL CONTRIBUTION	11,589,938
032082007000031	NHS	4,635,975
032082007000032	PENSION	6,953,963
032082007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,819,827
	OVERHEAD	18,582,644
	MEAL SUBSIDY	62,237,163
	TOTAL CAPITAL PROJECT	27,500,000
032082010000000	ONGOING PROJECTS (OTHERS)	27,500,000
032082010010000	COMPLETION OF ABANDONED PERIMETER FENCING	10,000,000
032082010020000	COMPLETION OF 1 NO STAFF ON GOING QUARTERS	4,000,000
032082010030000	CONSTRUCTION OF ASSEMBLY HALL	13,500,000
0320822	FGC AZARE	
	TOTAL ALLOCATION:	178,651,925
Classification No.	EXPENDITURE ITEMS	
032082207000001	TOTAL PERSONNEL COST	62,792,891
032082207000010	SALARY & WAGES - GENERAL	55,815,903
032082207000011	CONSOLIDATED SALARY	55,815,903
032082207000030	SOCIAL CONTRIBUTION	6,976,988
032082207000031	NHS	2,790,795
032082207000032	PENSION	4,186,193
032082207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	88,359,034
	OVERHEAD	24,645,741
	MEAL SUBSIDY	63,713,293
	TOTAL CAPITAL PROJECT	27,500,000
032082210000000	ONGOING PROJECTS (OTHERS)	27,500,000
032082210010000	1,500 CLASSROOM FURNITURE	15,000,000
032082210020000	PERIMETER FENCING	8,000,000
032082210030000	300 NOS EXAM HALL FURNITURE	4,500,000
0320823	FGC IKET VANDAKYA	
	TOTAL ALLOCATION:	222,782,170
Classification No.	EXPENDITURE ITEMS	
032082307000001	TOTAL PERSONNEL COST	88,781,554
032082307000010	SALARY & WAGES - GENERAL	78,916,937
032082307000011	CONSOLIDATED SALARY	78,916,937
032082307000030	SOCIAL CONTRIBUTION	9,864,617
032082307000031	NHS	3,945,847
032082307000032	PENSION	5,918,770
032082307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	91,169,519
	OVERHEAD	24,521,675
	MEAL SUBSIDY	66,647,844
	TOTAL CAPITAL PROJECT	42,831,097
032082310000000	ONGOING PROJECTS (OTHERS)	42,831,097
032082310010000	COMPLETION OF 3 BEDROOM FLAT WITH BOYS QUARTERS	15,000,000
032082310020000	RENOVATION OF CLASSROOMS	6,500,000
032082310030000	TRANSFORMER & ELECTRIFICATION WITH STREET LIGHTS	6,000,000
032082310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	15,331,097
0320824	FGC MAIDUGURI	
	TOTAL ALLOCATION:	220,145,274
Classification No.	EXPENDITURE ITEMS	
032082407000001	TOTAL PERSONNEL COST	71,857,031
032082407000010	SALARY & WAGES - GENERAL	63,872,916
032082407000011	CONSOLIDATED SALARY	63,872,916
032082407000030	SOCIAL CONTRIBUTION	7,984,115
032082407000031	NHS	3,193,646
032082407000032	PENSION	4,790,469
032082407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	116,342,102
	OVERHEAD	44,057,422
	MEAL SUBSIDY	72,284,680
	TOTAL CAPITAL PROJECT	31,966,144
032082410000000	ONGOING PROJECTS (OTHERS)	31,966,144
032082410010000	COMPLETION OF 3 NOS. BLOCKS OF TECHNICAL WORKSHOPS	6,000,000
032082410020000	RENOVATION & REPAIRS OF BURNT COMPUTER ROOM	6,000,000
032082410030000	CONSTRUCTION OF A GIANT SURFACE RESERVOIR	10,000,000
032082410040000	COMPLETION OF FIREWOOD KITCHEN	2,000,000
032082410050000	RENOVATION & REPAIRS OF BURNT COMPUTER ROOM	3,300,000
032082410060000	OUTSTANDING 2007 CAPITAL LIABILITIES	4,466,144
0320825	FGC IKOM	
	TOTAL ALLOCATION:	241,683,909
Classification No.	EXPENDITURE ITEMS	
032082507000001	TOTAL PERSONNEL COST	106,846,844
032082507000010	SALARY & WAGES - GENERAL	94,974,974
032082507000011	CONSOLIDATED SALARY	94,974,974
032082507000030	SOCIAL CONTRIBUTION	11,871,872
032082507000031	NHS	4,748,749
032082507000032	PENSION	7,123,123
032082507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,990,116
	OVERHEAD	21,955,836
	MEAL SUBSIDY	60,034,280

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	52,846,948
032082510000000	ONGOING PROJECTS (OTHERS)	52,846,948
032082510010000	CONSTRUCTION OF ADMIN BLOCK	20,500,000
032082510020000	COMPLETION OF (3) HOSTEL BLOCKS FOR BOYS	7,000,000
032082510030000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,346,948
0320826	FGC OGOJA	
	TOTAL ALLOCATION:	179,346,230
Classification No.	EXPENDITURE ITEMS	
032082607000001	TOTAL PERSONNEL COST	61,248,403
032082607000010	SALARY & WAGES - GENERAL	54,443,025
032082607000011	CONSOLIDATED SALARY	54,443,025
032082607000030	SOCIAL CONTRIBUTION	6,805,378
032082607000031	NHS	2,722,151
032082607000032	PENSION	4,083,227
032082607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	86,260,629
	OVERHEAD	34,978,429
	MEAL SUBSIDY	53,282,200
	TOTAL CAPITAL PROJECT	29,837,198
032082610000000	ONGOING PROJECTS (OTHERS)	29,837,198
032082610010000	REHABILITATION OF 6 NO. HOSTELS	8,000,000
032082610020000	REHABILITATION OF 3 NO. CLASSROOM BLOCKS	3,500,000
032082610030000	CONSTRUCTION OF PERIMETER FENCING	8,000,000
032082610040000	REHABILITATION OF INTERNAL ROAD NETWORK	8,000,000
032082610050000	OUTSTANDING 2007 CAPITAL LIABILITIES	2,337,198
0320827	FGC WARRI	
	TOTAL ALLOCATION:	318,049,636
Classification No.	EXPENDITURE ITEMS	
032082707000001	TOTAL PERSONNEL COST	178,426,770
032082707000010	SALARY & WAGES - GENERAL	158,601,573
032082707000011	CONSOLIDATED SALARY	158,601,573
032082707000030	SOCIAL CONTRIBUTION	19,825,197
032082707000031	NHS	7,930,079
032082707000032	PENSION	11,895,118
032082707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	97,259,428
	OVERHEAD	26,232,289
	MEAL SUBSIDY	71,027,140
	TOTAL CAPITAL PROJECT	42,383,438
032082710000000	ONGOING PROJECTS (OTHERS)	42,383,438
032082710010000	3NOS RENOVATION OF HOSTELS	8,500,000
032082710020000	3NOS RENOVATION OF CLASSROOMS	6,000,000
032082710030000	1NO RENOVATION OF TECHNICAL WORKSHOP	4,000,000
032082710040000	1NO RENOVATION OF HOME ECONOMICS BLOCK	4,000,000
032082710050000	REHABILITATION OF WATER DISTRIBUTION PIPES	4,000,000
032082710060000	4NOS DEEP FREEZERS	1,000,000
032082710070000	OUTSTANDING 2007 CAPITAL LIABILITIES	14,883,438
0320828	FGC OKIGWE	
	TOTAL ALLOCATION:	287,383,953
Classification No.	EXPENDITURE ITEMS	
032082807000001	TOTAL PERSONNEL COST	118,517,644
032082807000010	SALARY & WAGES - GENERAL	105,349,035
032082807000011	CONSOLIDATED SALARY	105,349,035

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032082807000030	SOCIAL CONTRIBUTION	13,168,629
032082807000031	NHIS	5,267,452
032082807000032	PENSION	7,901,178
032082807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,773,930
	OVERHEAD	34,153,866
	MEAL SUBSIDY	81,620,064
	TOTAL CAPITAL PROJECT	53,092,358
032082810000000	ONGOING PROJECTS (OTHERS)	53,092,358
032082810010000	COMPLETION OF I NO HOSTEL	12,500,000
032082810020000	PERIMETER WALL FENCING	10,000,000
032082810030000	CONSTRUCTION OF THREE SCT. LABS: BIO,CHEM & PHY	5,000,000
032082810040000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,592,358
0320829	FGC KADUNA	
	TOTAL ALLOCATION:	386,887,127
Classification No.	EXPENDITURE ITEMS	
032082907000001	TOTAL PERSONNEL COST	188,022,266
032082907000010	SALARY & WAGES - GENERAL	167,130,903
032082907000011	CONSOLIDATED SALARY	167,130,903
032082907000030	SOCIAL CONTRIBUTION	20,891,243
032082907000031	NHIS	8,356,545
032082907000032	PENSION	12,534,698
032082907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	142,019,812
	OVERHEAD	59,517,632
	MEAL SUBSIDY	82,502,179
	TOTAL CAPITAL PROJECT	56,845,050
032082910000000	ONGOING PROJECTS (OTHERS)	56,845,050
032082910010000	COMPLETION OF ASSEMBLY HALL	14,000,000
032082910020000	TARRING THE RING ROAD	4,500,000
032082910030000	REHABILITATION OF PERIMETER FENCING	9,000,000
032082910040000	OUTSTANDING 2007 CAPITAL LIABILITIES	29,345,050
0320830	FGC ZARIA	
	TOTAL ALLOCATION:	231,070,593
Classification No.	EXPENDITURE ITEMS	
032083007000001	TOTAL PERSONNEL COST	112,165,857
032083007000010	SALARY & WAGES - GENERAL	99,702,984
032083007000011	CONSOLIDATED SALARY	99,702,984
032083007000030	SOCIAL CONTRIBUTION	12,462,873
032083007000031	NHIS	4,985,149
032083007000032	PENSION	7,477,724
032083007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	91,404,736
	OVERHEAD	25,706,505
	MEAL SUBSIDY	65,698,236
	TOTAL CAPITAL PROJECT	27,500,000
032083010000000	ONGOING PROJECTS (OTHERS)	27,500,000
032083010010000	RENOVATION OF SCHOOL KITCHEN AND EQUIPMENT	4,000,000
032083010020000	RENOVATION OF 3 NOS. STUDENT HOSTELS	7,500,000
032083010030000	CONSTRUCTION OF SPORTS PAVILLON	12,000,000
032083010040000	STUDENTS COMMON ROOM BUILDING AND FURNISHING	4,000,000
0320831	FGC KANO	
	TOTAL ALLOCATION:	281,948,239
Classification No.	EXPENDITURE ITEMS	
032083107000001	TOTAL PERSONNEL COST	129,761,917

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032083107000010	SALARY & WAGES - GENERAL	115,343,926
032083107000011	CONSOLIDATED SALARY	115,343,926
032083107000030	SOCIAL CONTRIBUTION	14,417,991
032083107000031	NHIS	5,767,196
032083107000032	PENSION	8,650,794
032083107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	116,398,655
	OVERHEAD	33,542,475
	MEAL SUBSIDY	82,856,180
	TOTAL CAPITAL PROJECT	35,807,667
032083110000000	ONGOING PROJECTS (OTHERS)	35,807,667
032083110010000	REH OF DINNING HALL	2,000,000
032083110020000	REOF ABANDONED STUDENT HOSTEL	2,000,000
032083110030000	REHAB OF CLASSROOM	3,000,000
032083110040000	REHABILITATION OF WORKSHOP	5,000,000
032083110050000	COMPLETION OF ASSEMBLY HALL	7,000,000
032083110060000	REHABILITATION OF LAB	8,500,000
032083110070000	OUTSTANDING 2007 CAPITAL LIABILITIES	8,307,667
0320832	FGC UGWOLAWO	
	TOTAL ALLOCATION:	231,263,550
Classification No.	EXPENDITURE ITEMS	
032083207000001	TOTAL PERSONNEL COST	
		91,354,300
032083207000010	SALARY & WAGES - GENERAL	81,205,400
032083207000011	CONSOLIDATED SALARY	81,205,400
032083207000030	SOCIAL CONTRIBUTION	10,150,700
032083207000031	NHIS	4,060,280
032083207000032	PENSION	6,090,420
032083207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	73,642,405
	OVERHEAD	26,504,241
	MEAL SUBSIDY	47,138,164
	TOTAL CAPITAL PROJECT	66,264,845
032083210000000	ONGOING PROJECTS (OTHERS)	66,264,845
032083210010000	CONSTRUCTION OF DINING HALL	9,000,000
032083210020000	CONSTRUCTION OF AUDITORIUM	12,500,000
032083210030000	CONSTRUCTION OF ACCESS ROAD & DRAINAGES	6,000,000
032083210040000	OUTSTANDING 2007 CAPITAL LIABILITIES	38,764,845
0320833	FGC DAURA	
	TOTAL ALLOCATION:	276,659,247
Classification No.	EXPENDITURE ITEMS	
032083307000001	TOTAL PERSONNEL COST	
		98,736,931
032083307000010	SALARY & WAGES - GENERAL	87,766,161
032083307000011	CONSOLIDATED SALARY	87,766,161
032083307000030	SOCIAL CONTRIBUTION	10,970,770
032083307000031	NHIS	4,388,308
032083307000032	PENSION	6,582,462
032083307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	98,424,539
	OVERHEAD	25,481,942
	MEAL SUBSIDY	73,142,597
	TOTAL CAPITAL PROJECT	79,297,777
032083310000000	ONGOING PROJECTS (OTHERS)	79,297,777
032083310010000	REHAB OF HOME ECON LAB AND PROVISION OF EQUIP	15,000,000
032083310020000	REBUDITION OF EXISTING CLASSROOM	6,000,000
032083310030000	CONSTRUCTION OF 2 NO BOYS HOSTEL AND 2 NO GIRLS HOSTEL	6,500,000
032083310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,797,777
0320834	FGC BIRIN YAURI	
	TOTAL ALLOCATION:	204,690,523
Classification No.	EXPENDITURE ITEMS	
032083407000001	TOTAL PERSONNEL COST	
		44,596,949
032083407000010	SALARY & WAGES - GENERAL	39,641,732
032083407000011	CONSOLIDATED SALARY	39,641,732
032083407000030	SOCIAL CONTRIBUTION	4,955,217
032083407000031	NHIS	1,982,087
032083407000032	PENSION	2,973,130
032083407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	52,022,726
	OVERHEAD	22,721,418
	MEAL SUBSIDY	29,301,308
	TOTAL CAPITAL PROJECT	108,070,848
032083410000000	ONGOING PROJECTS (OTHERS)	108,070,848
032083410010000	PERIMETER FENCING (10,300M)	10,000,000
032083410020000	COMPLETION OF TWO BLOWN CLASSROOMS	10,000,000
032083410030000	REHABILITATION OF BURNT MALE HOSTELS	5,500,000
032083410040000	COMPLETION & REHABILITATION OF FEMALE HOSTELS	2,000,000
032083410050000	OUTSTANDING 2007 CAPITAL LIABILITIES	80,570,848
0320835	FGC IJANKIN	
	TOTAL ALLOCATION:	520,659,048
Classification No.	EXPENDITURE ITEMS	
032083507000001	TOTAL PERSONNEL COST	
		289,426,016
032083507000010	SALARY & WAGES - GENERAL	257,247,570
032083507000011	CONSOLIDATED SALARY	257,247,570
032083507000030	SOCIAL CONTRIBUTION	32,158,444
032083507000031	NHIS	12,863,379
032083507000032	PENSION	19,295,068
032083507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	169,389,749
	OVERHEAD	53,232,312
	MEAL SUBSIDY	116,157,437
	TOTAL CAPITAL PROJECT	61,843,283
032083510000000	ONGOING PROJECTS (OTHERS)	61,843,283
032083510010000	REHABILITATION OF SCIENCE LAB & DINING HALL	7,500,000
032083510020000	CONSTRUCTION OF WATER SYSTEM	4,000,000
032083510030000	CONSTRUCTION OF TWO BLOCKS OF GIRLS HOSTEL	9,000,000
032083510040000	1 BLOCK OF 4 CLASSROOMS	7,000,000
032083510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,343,283
0320836	FGC MINNA	
	TOTAL ALLOCATION:	350,750,654
Classification No.	EXPENDITURE ITEMS	
032083607000001	TOTAL PERSONNEL COST	
		157,741,322
032083607000010	SALARY & WAGES - GENERAL	140,232,286
032083607000011	CONSOLIDATED SALARY	140,232,286
032083607000030	SOCIAL CONTRIBUTION	17,529,036
032083607000031	NHIS	7,011,614
032083607000032	PENSION	10,517,421
032083607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,187,438
	OVERHEAD	34,508,698
	MEAL SUBSIDY	80,678,740

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	77,801,894
032083610000000	ONGOING PROJECTS (OTHERS)	77,801,894
032083610010000	COMPLETION OF DINING HALL / KITCHEN	10,000,000
032083610020000	CONSTRUCTION OF 2 NOS STAFF QUARTER	7,000,000
032083610030000	CONSTRUCTION OF 1 NO ADDITIONAL HOSTEL FOR GIRLS	10,500,000
032083610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	50,301,894
0320836	KING'S COLLEGE	
	TOTAL ALLOCATION:	525,365,276
Classification No.	EXPENDITURE ITEMS	
032083607000001	TOTAL PERSONNEL COST	307,265,081
032083607000010	SALARY & WAGES - GENERAL	273,124,516
032083607000011	CONSOLIDATED SALARY	273,124,516
032083607000030	SOCIAL CONTRIBUTION	34,140,565
032083607000031	NHIS	13,656,226
032083607000032	PENSION	20,484,339
032083607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	145,046,654
	OVERHEAD	42,331,093
	MEAL SUBSIDY	102,515,634
	TOTAL CAPITAL PROJECT	73,053,542
032083610000000	ONGOING PROJECTS (OTHERS)	73,053,542
032083610010000	COMPLETION OF HOUSE MASTERS QUARTERS	16,000,000
032083610020000	RENOVATION OF 2 NOS LECTURE THEATRES AT BOTH CAMPUSES	7,000,000
032083610030000	GENERAL REHABILITATION OF CLASSROOMS AND OFFICE BLOCKS	4,500,000
032083610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	45,553,542
0320838	SULEJA ACADEMY	
	TOTAL ALLOCATION:	365,872,115
Classification No.	EXPENDITURE ITEMS	
032083807000001	TOTAL PERSONNEL COST	132,040,146
032083807000010	SALARY & WAGES - GENERAL	117,369,019
032083807000011	CONSOLIDATED SALARY	117,369,019
032083807000030	SOCIAL CONTRIBUTION	14,671,127
032083807000031	NHIS	5,868,451
032083807000032	PENSION	8,802,676
032083807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	130,669,844
	OVERHEAD	68,318,268
	MEAL SUBSIDY	62,351,576
	TOTAL CAPITAL PROJECT	103,162,125
032083810000000	ONGOING PROJECTS (OTHERS)	103,162,125
032083810010000	SINKING OF 2 NOS BOREHOLES	8,000,000
032083810020000	BUILDING OF 3 NOS 28BEDROOM FLAT	9,000,000
032083810030000	BUILDING OF ADMINISTRATIVE BLOCK	6,500,000
032083810040000	BUILDING OF STANDARD STAFF ROOM	4,000,000
032083810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	75,662,125
0320839	PSC SOKOTO	
	TOTAL ALLOCATION:	264,206,760
Classification No.	EXPENDITURE ITEMS	
032083907000001	TOTAL PERSONNEL COST	46,087,739
032083907000010	SALARY & WAGES - GENERAL	58,744,657
032083907000011	CONSOLIDATED SALARY	58,744,657
032083907000030	SOCIAL CONTRIBUTION	7,343,082
032083907000031	NHIS	2,937,233
032083907000032	PENSION	4,405,849

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032083907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	135,006,449
	OVERHEAD	38,756,189
	MEAL SUBSIDY	96,250,460
	TOTAL CAPITAL PROJECT	63,112,372
032083910000000	ONGOING PROJECTS (OTHERS)	63,112,372
032083910010000	PERIMETER WALL FENCING OF THE COLLEGE 2000M	12,500,000
032083910020000	COMPLETE REHABILITATION OF DELAPIDATED ASSEMBLY HALL	7,000,000
032083910030000	DRILLING OF BOREHOLE WITH OVERHEAD TANK, GENERATOR AND WATER RECTIFICATION AND REPLACEMENT OF RUSTY WATER PIPES	8,000,000
032083910040000	OUTSTANDING 2007 CAPITAL LIABILITIES	35,612,372
0320840	FGGC NEW BUSA	
	TOTAL ALLOCATION:	221,574,072
Classification No.	EXPENDITURE ITEMS	
032084007000001	TOTAL PERSONNEL COST	93,601,880
032084007000010	SALARY & WAGES - GENERAL	83,201,671
032084007000011	CONSOLIDATED SALARY	83,201,671
032084007000030	SOCIAL CONTRIBUTION	10,400,209
032084007000031	NHIS	4,160,084
032084007000032	PENSION	6,240,125
032084007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,407,119
	OVERHEAD	22,470,871
	MEAL SUBSIDY	52,936,248
	TOTAL CAPITAL PROJECT	52,565,077
032084010000000	ONGOING PROJECTS (OTHERS)	52,565,077
032084010010000	PERIMETER WALL FENCING OF THE COLLEGE 2000M	12,500,000
032084010020000	COMPLETE REHABILITATION OF DELAPIDATED ASSEMBLY HALL	7,000,000
032084010030000	DRILLING OF BOREHOLE WITH OVERHEAD TANK, GENERATOR AND WATER RECTIFICATION AND REPLACEMENT OF RUSTY WATER PIPES	8,000,000
032084010040000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,065,077
0320841	FGGC SHAGAMU	
	TOTAL ALLOCATION:	321,050,973
Classification No.	EXPENDITURE ITEMS	
032084107000001	TOTAL PERSONNEL COST	176,521,998
032084107000010	SALARY & WAGES - GENERAL	156,908,443
032084107000011	CONSOLIDATED SALARY	156,908,443
032084107000030	SOCIAL CONTRIBUTION	19,613,555
032084107000031	NHIS	7,845,422
032084107000032	PENSION	11,768,133
032084107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	117,028,975
	OVERHEAD	26,839,073
	MEAL SUBSIDY	90,189,901
	TOTAL CAPITAL PROJECT	27,500,000
032084110000000	ONGOING PROJECTS (OTHERS)	27,500,000
032084110010000	CONSTRUCTION OF STAFF QUARTER	5,500,000
032084110020000	CONSTRUCTION OF ONE BUNGALOW	5,000,000
032084110030000	PROVISION OF STREET LIGHTS	15,000,000
032084110040000	CONSTRUCTION OF NEW LIBRARY COMPLEX	1,000,000
032084110050000	CONSTRUCTION OF 64 NO. BATHROOM AND TOILETS	1,000,000
0320842	FGGC AKURE	
	TOTAL ALLOCATION:	297,534,700
Classification No.	EXPENDITURE ITEMS	
032084207000001	TOTAL PERSONNEL COST	145,665,549

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032084207000010	SALARY & WAGES - GENERAL	129,480,488
032084207000011	CONSOLIDATED SALARY	129,480,488
032084207000030	SOCIAL CONTRIBUTION	16,185,041
032084207000031	NHS	6,474,024
032084207000032	PENSION	9,711,037
032084207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,230,430
	OVERHEAD	36,288,522
	MEAL SUBSIDY	63,941,868
	TOTAL CAPITAL PROJECT	51,638,721
032084210000000	ONGOING PROJECTS (OTHERS)	51,638,721
032084210010000	PERIMETER BLOCK WALL FENCE	0
032084210020000	RENOVATING 3 BLOCKS OF 18 CLASSROOMS	1,000,000
032084210030000	COMPLETING AND FURNISHING OF ABANDONED LIBRARY BUILDING	5,000,000
032084210040000	REHABILITATING OF 8 STAFF QUARTERS	7,000,000
032084210050000	REHABILITATING OF DINING HALL & KITCHEN	14,500,000
032084210060000	OUTSTANDING 2007 CAPITAL LIABILITIES	24,138,721
0320844	FGGC PETILIMODU	
	TOTAL ALLOCATION:	242,992,546
Classification No.	EXPENDITURE ITEMS	
032084407000001	TOTAL PERSONNEL COST	118,403,477
032084407000010	SALARY & WAGES - GENERAL	105,247,535
032084407000011	CONSOLIDATED SALARY	105,247,535
032084407000020	BENEFITS AND ALLOWANCES - GENERAL	0
032084407000021	NON-REGULAR ALLOWANCES	0
032084407000022	RENT SUBSIDY	0
032084407000030	SOCIAL CONTRIBUTION	13,155,942
032084407000031	NHS	5,262,377
032084407000032	PENSION	7,893,565
032084407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,044,497
	OVERHEAD	26,566,274
	MEAL SUBSIDY	55,478,223
	TOTAL CAPITAL PROJECT	42,544,572
032084410000000	ONGOING PROJECTS (OTHERS)	42,544,572
032084410010000	REHABILITATION OF 5 DORMITORIES	18,000,000
032084410020000	COMPLETION OF DINING HALL EXTENSION	3,500,000
032084410030000	SINKING OF 3ADDITIONAL BOREHOLE	6,000,000
032084410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	15,044,572
0320845	FGGC OYO	
	TOTAL ALLOCATION:	309,353,878
Classification No.	EXPENDITURE ITEMS	
032084507000001	TOTAL PERSONNEL COST	170,897,113
032084507000010	SALARY & WAGES - GENERAL	151,908,545
032084507000011	CONSOLIDATED SALARY	151,908,545
032084507000030	SOCIAL CONTRIBUTION	18,988,568
032084507000031	NHS	7,595,427
032084507000032	PENSION	11,393,141
032084507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,536,144
	OVERHEAD	26,504,241
	MEAL SUBSIDY	59,031,925

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
	TOTAL CAPITAL PROJECT	52,920,599
032084510000000	ONGOING PROJECTS (OTHERS)	52,920,599
032084510010000	250 KVA GENERATOR	7,000,000
032084510020000	ROAD NETWORK, DRAINAGE AND TARRING	14,000,000
032084510030000	30 SEATER TOYOTA BUS	
032084510040000	OUTSTANDING 2007 CAPITAL LIABILITIES	31,920,599
0320836	FGGC UMUAHIA	
	TOTAL ALLOCATION:	270,500,471
Classification No.	EXPENDITURE ITEMS	
032083607000001	TOTAL PERSONNEL COST	130,128,396
032083607000010	SALARY & WAGES - GENERAL	115,669,685
032083607000011	CONSOLIDATED SALARY	115,669,685
032083607000030	SOCIAL CONTRIBUTION	14,458,711
032083607000031	NHIS	5,783,484
032083607000032	PENSION	8,675,226
032083607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,782,393
	OVERHEAD	32,079,741
	MEAL SUBSIDY	50,702,652
	TOTAL CAPITAL PROJECT	57,589,682
0320836100000000	ONGOING PROJECTS (OTHERS)	57,589,682
032083610010000	CONSTRUCTION OF ASSEMBLY/EXAMS HALL	20,000,000
032083610020000	INSTALLATION OF 300KVA TRANSFORMER	3,500,000
032083610030000	CONSTRUCTION OF 36NOS 2' BLOCKS V.I.P TOILETS AND BATHROOMS	4,000,000
032083610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	30,089,682
0320847	FGGC BWARI	
	TOTAL ALLOCATION:	346,542,579
Classification No.	EXPENDITURE ITEMS	
032084707000001	TOTAL PERSONNEL COST	168,422,244
032084707000010	SALARY & WAGES - GENERAL	149,708,661
032084707000011	CONSOLIDATED SALARY	149,708,661
032084707000030	SOCIAL CONTRIBUTION	18,713,583
032084707000031	NHIS	7,485,433
032084707000032	PENSION	11,228,150
032084707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	142,591,944
	OVERHEAD	51,879,664
	MEAL SUBSIDY	90,712,300
	TOTAL CAPITAL PROJECT	35,528,371
0320847100000000	ONGOING PROJECTS (OTHERS)	35,528,371
032084710010000	MULTI - PURPOSE HALL	22,500,000
032084710020000	KITCHEN AND DINING HALL	5,000,000
032084710030000	OUTSTANDING 2007 CAPITAL LIABILITIES	8,028,371
0320848	FGGC IKOT-OBIO-ITONG	
	TOTAL ALLOCATION:	236,847,434
Classification No.	EXPENDITURE ITEMS	
032084807000001	TOTAL PERSONNEL COST	79,421,525
032084807000010	SALARY & WAGES - GENERAL	70,774,689
032084807000011	CONSOLIDATED SALARY	70,774,689
032084807000030	SOCIAL CONTRIBUTION	8,846,836
032084807000031	NHIS	3,538,734
032084807000032	PENSION	5,308,102
032084807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	113,087,684
	OVERHEAD	30,398,655
	MEAL SUBSIDY	82,689,028
	TOTAL CAPITAL PROJECT	44,138,225
0320848100000000	ONGOING PROJECTS (OTHERS)	44,138,225
032084810010000	TARRING OF COLLEGE ROAD	10,000,000
032084810020000	PURCHASE OF LITOGRAPH	9,000,000
032084810030000	PROCUREMENT OF 300 KV GENERATOR	5,000,000
032084810040000	REHABILITATION OF CLASSROOMS	3,500,000
032084810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	16,638,225
0320849	FGGC BAUCHI	
	TOTAL ALLOCATION:	258,332,308
Classification No.	EXPENDITURE ITEMS	
032084907000001	TOTAL PERSONNEL COST	111,001,268
032084907000010	SALARY & WAGES - GENERAL	98,667,794
032084907000011	CONSOLIDATED SALARY	98,667,794
032084907000030	SOCIAL CONTRIBUTION	12,333,474
032084907000031	NHIS	4,933,390
032084907000032	PENSION	7,400,085
032084907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	96,532,633
	OVERHEAD	26,480,670
	MEAL SUBSIDY	70,051,963
	TOTAL CAPITAL PROJECT	50,798,407
0320849100000000	ONGOING PROJECTS (OTHERS)	50,798,407
032084910010000	RENOVATION OF LABS	7,000,000
032084910020000	COMPLETION OF 1 UNIT STUDENT HOSTEL	8,000,000
032084910030000	RENOVATION OF 4 NOS OF STUDENT HOSTELS	6,000,000
032084910040000	RENOVATION OF 8 BLOCK OF CLASSROOMS	6,500,000
032084910050000	OUTSTANDING 2007 CAPITAL LIABILITIES	23,298,407
0320850	FGGC MONGUNO	
	TOTAL ALLOCATION:	155,736,149
Classification No.	EXPENDITURE ITEMS	
032085007000001	TOTAL PERSONNEL COST	58,319,894
032085007000010	SALARY & WAGES - GENERAL	51,839,906
032085007000011	CONSOLIDATED SALARY	51,839,906
032085007000030	SOCIAL CONTRIBUTION	6,479,988
032085007000031	NHIS	2,591,995
032085007000032	PENSION	3,887,993
032085007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,416,255
	OVERHEAD	20,548,576
	MEAL SUBSIDY	51,867,681
	TOTAL CAPITAL PROJECT	25,000,000
0320850100000000	ONGOING PROJECTS (OTHERS)	25,000,000
032085010010000	RENOVATION/EXPANSION OF DINING HALL/KITCHEN	6,000,000
032085010020000	COMPLETION OF 2 NOS, CLASSROOM BLOCKS	5,000,000
032085010030000	SINKING OF BOREHOLE & RETICULATION	9,000,000
032085010040000	PROCUREMENT OF PICK-UP VAN	
032085010050000	PURCHASE OF 10 FIRE EXTINGUISHERS	5,000,000
0320851	FGGC CALABAR	
	TOTAL ALLOCATION:	258,336,287
Classification No.	EXPENDITURE ITEMS	
032085107000001	TOTAL PERSONNEL COST	124,165,221
032085107000010	SALARY & WAGES - GENERAL	110,369,085
032085107000011	CONSOLIDATED SALARY	110,369,085

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032085107000030	SOCIAL CONTRIBUTION	13,796,136
032085107000031	NHS	5,518,454
032085107000032	PENSION	8,277,681
032085107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	106,671,044
	OVERHEAD	34,335,578
	MEAL SUBSIDY	72,335,468
	TOTAL CAPITAL PROJECT	27,500,000
032085110000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085110010000	COMPLETION OF 200M PERIMETER WALL FENCE	8,500,000
032085110020000	REHABILITATION OF CHEMISTRY/INTERSCIENCE/AGRIC.SCIENCE BLOCK	6,000,000
032085110030000	REHABILITATION OF HOME MANAGEMENT BLOCK	3,000,000
032085110040000	REHABILITATION OF FRENCH/MATHS/SS3 F BLOCK	6,000,000
032085110050000	PURCHASE OF 120KVA GENERATOR FOR THE COLLEGE	4,000,000
0320852	FGGC IBUSA	
	TOTAL ALLOCATION:	237,116,644
Classification No.	EXPENDITURE ITEMS	
032085207000001	TOTAL PERSONNEL COST	114,974,487
032085207000010	SALARY & WAGES - GENERAL	102,199,544
032085207000011	CONSOLIDATED SALARY	102,199,544
032085207000030	SOCIAL CONTRIBUTION	12,774,943
032085207000031	NHS	5,109,977
032085207000032	PENSION	7,664,966
032085207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	94,642,157
	OVERHEAD	27,006,709
	MEAL SUBSIDY	67,635,448
	TOTAL CAPITAL PROJECT	27,500,000
032085210000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085210010000	CONSTRUCTION OF ASSEMBLY HALL	18,000,000
032085210020000	REHABILITATION OF 2BLOCKS OF 2FLATS	9,500,000
0320853	FGGC BENIN	
	TOTAL ALLOCATION:	268,277,147
Classification No.	EXPENDITURE ITEMS	
032085307000001	TOTAL PERSONNEL COST	147,762,515
032085307000010	SALARY & WAGES - GENERAL	131,344,458
032085307000011	CONSOLIDATED SALARY	131,344,458
032085307000030	SOCIAL CONTRIBUTION	16,418,057
032085307000031	NHS	6,567,223
032085307000032	PENSION	9,850,834
032085307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	93,014,652
	OVERHEAD	24,908,782
	MEAL SUBSIDY	68,105,890
	TOTAL CAPITAL PROJECT	27,500,000
032085310000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085310010000	DRAINING OF BOREHOLE	6,000,000
032085310020000	ROAD, DRAINAGE AND STREET LIGHTING	4,000,000
032085310030000	REHABILITATION OF STAFF COMMON ROOM	5,000,000
032085310040000	KITCHEN/DINING HALL COMPLEX	7,000,000
032085310050000	REHABILITATION OF ADMIN BLOCK	5,500,000
0320854	FGGC IBILLO	
	TOTAL ALLOCATION:	184,271,788
Classification No.	EXPENDITURE ITEMS	
032085407000001	TOTAL PERSONNEL COST	103,994,515

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032085407000010	SALARY & WAGES - GENERAL	92,439,569
032085407000011	CONSOLIDATED SALARY	92,439,569
032085407000030	SOCIAL CONTRIBUTION	11,554,946
032085407000031	NHS	4,621,978
032085407000032	PENSION	6,932,968
032085407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	52,777,273
	OVERHEAD	17,208,873
	MEAL SUBSIDY	35,570,400
	TOTAL CAPITAL PROJECT	27,500,000
032085410000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085410010000	PERIMETER FENCING	19,000,000
032085410020000	COMPLETION OF ONE BLOCK OF CLASSROOM	3,500,000
032085410030000	ONE CENTRAL ADMIN BLOCK	5,000,000
0320855	FGGC ENUGU	
	TOTAL ALLOCATION:	434,650,110
Classification No.	EXPENDITURE ITEMS	
032085507000001	TOTAL PERSONNEL COST	229,986,217
032085507000010	SALARY & WAGES - GENERAL	204,432,193
032085507000011	CONSOLIDATED SALARY	204,432,193
032085507000030	SOCIAL CONTRIBUTION	25,554,024
032085507000031	NHS	10,221,610
032085507000032	PENSION	15,332,414
032085507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	177,143,893
	OVERHEAD	42,345,043
	MEAL SUBSIDY	134,818,850
	TOTAL CAPITAL PROJECT	27,500,000
032085510000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085510010000	RENOVATION OF CLASSROOMS	10,000,000
032085510020000	REHABILITATION OF ACCESS ROADS	4,000,000
032085510030000	RENOVATION OF LABORATORIES	2,500,000
032085510000000	PURCHASE OF WATER TANKER	11,000,000
0320856	FGGC LEJJA	
	TOTAL ALLOCATION:	210,399,054
Classification No.	EXPENDITURE ITEMS	
032085607000001	TOTAL PERSONNEL COST	77,785,299
032085607000010	SALARY & WAGES - GENERAL	69,142,488
032085607000011	CONSOLIDATED SALARY	69,142,488
032085607000030	SOCIAL CONTRIBUTION	8,642,811
032085607000031	NHS	3,457,124
032085607000032	PENSION	5,185,687
032085607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,113,757
	OVERHEAD	26,304,241
	MEAL SUBSIDY	78,409,516
	TOTAL CAPITAL PROJECT	27,500,000
032085610000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085610010000	PERIMETER FENCING OF THE ENTIRE COLLEGE 100METERS.	5,000,000
032085610020000	PRINCIPALS HOUSE (4 BEDROOM BUNGALOW) VICE-PRINCIPALS (3 BEDROOMS).	6,500,000
032085610030000	6 CLASSROOM BLOCKS.	12,000,000
032085610040000	COMPLETE REHABILITATION OF DELAPIDATED STRUCTURES AND RE-ROOFING OF EXISTING BUILDINGS, (A) 5 HOSTELS (HOUSING 1500 STUDENTS) (B) 6 BUILDINGS OF 5 CLASSROOMS EACH.	4,000,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320857	FGGC OWERRI	
	TOTAL ALLOCATION:	366,045,574
Classification No.	EXPENDITURE ITEMS	
032085707000001	TOTAL PERSONNEL COST	176,901,958
032085707000010	SALARY & WAGES - GENERAL	157,246,185
032085707000011	CONSOLIDATED SALARY	157,246,185
032085707000030	SOCIAL CONTRIBUTION	19,655,773
032085707000031	NHS	7,862,309
032085707000032	PENSION	11,793,464
032085707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	161,643,616
	OVERHEAD	53,715,596
	MEAL SUBSIDY	107,928,020
	TOTAL CAPITAL PROJECT	27,500,000
032085710000000	ONGOING PROJECTS (OTHERS)	27,500,000
032085710010000	COMPLETION/EQUIPMENT OF ADMIN BLOCK.	10,000,000
032085710020000	ASSEMBLY HALL.	13,500,000
032085710030000	CHEMICALS, EQUIPMENTS AND SPECIMEN FOR CHEMISTRY, PHYSICS, BIOLOGY AND INTEGRATED SCIENCE LABORATORIES.	2,000,000
032085710040000	RENOVATION AND EXTENSION OF 3RD'S SCIENCE BLOCK.	2,000,000
0320858	FGGC KAZAURE	
	TOTAL ALLOCATION:	177,212,093
Classification No.	EXPENDITURE ITEMS	
032085807000001	TOTAL PERSONNEL COST	73,314,790
032085807000010	SALARY & WAGES - GENERAL	65,168,702
032085807000011	CONSOLIDATED SALARY	65,168,702
032085807000030	SOCIAL CONTRIBUTION	8,146,088
032085807000031	NHS	3,258,435
032085807000032	PENSION	4,887,653
032085807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,397,303
	OVERHEAD	25,218,923
	MEAL SUBSIDY	56,178,380
	TOTAL CAPITAL PROJECT	22,500,000
032085810000000	ONGOING PROJECTS (OTHERS)	22,500,000
032085810010000	PROVISION OF 200METERS PERIMETER FENCE.	10,000,000
032085810020000	PROVISION OF 250KVA GENERATOR.	6,000,000
032085810030000	RENOVATION AND FURNISHING OF HOME ECONOMICS LAB.	3,500,000
032085810040000	SUPPLY OF 30 OLYMPIA TYPEWRITERS AND 3 IBM TYPEWRITERS.	3,000,000
032085810050000	PROVISION OF 1ND PEUGEOT SALOON CAR.	
0320815	FGC KIWANA	
	TOTAL ALLOCATION:	204,694,470
Classification No.	EXPENDITURE ITEMS	
032081507000001	TOTAL PERSONNEL COST	50,947,413
032081507000010	SALARY & WAGES - GENERAL	45,286,589
032081507000011	CONSOLIDATED SALARY	45,286,589
032081507000030	SOCIAL CONTRIBUTION	5,660,824
032081507000031	NHS	2,264,329
032081507000032	PENSION	3,396,494
032081507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	81,120,775
	OVERHEAD	25,529,084
	MEAL SUBSIDY	55,591,691
	TOTAL CAPITAL PROJECT	72,626,282
032081510000000	ONGOING PROJECTS (OTHERS)	72,626,282
032081510010000	MEDICAL EQUIPMENT	2,000,000
032081510020000	PERIMETER FENCING	10,000,000
032081510030000	OFFICIAL CAR (WAGON)	5,000,000
032081510040000	250 KVA POWER GENERATOR	6,000,000
032081510050000	ADMINISTRATIVE BLOCK	4,500,000
032081510060000	OUTSTANDING 2007 CAPITAL LIABILITIES	45,126,282
0320817	FGC MINIBIR	
	TOTAL ALLOCATION:	305,004,166
Classification No.	EXPENDITURE ITEMS	
032081707000001	TOTAL PERSONNEL COST	61,489,578
032081707000010	SALARY & WAGES - GENERAL	54,657,403
032081707000011	CONSOLIDATED SALARY	54,657,403
032081707000030	SOCIAL CONTRIBUTION	6,832,175
032081707000031	NHS	2,732,870
032081707000032	PENSION	4,099,305
032081707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,813,904
	OVERHEAD	26,024,707
	MEAL SUBSIDY	61,789,197
	TOTAL CAPITAL PROJECT	155,700,683
032081710000000	ONGOING PROJECTS (OTHERS)	155,700,683
032081710010000	RENOVATION OF 12 BLOCKS HOSTELS	10,000,000
032081710020000	LAB EQUIPMENT & REN OF LAB	9,000,000
032081710030000	PERIMETER WALL FENCING	6,000,000
032081710040000	FURNITURES - 500 BEDS	2,500,000
032081710050000	OUTSTANDING 2007 CAPITAL LIABILITIES	128,200,683
0320861	FGGC KABBA	
	TOTAL ALLOCATION:	197,983,926
Classification No.	EXPENDITURE ITEMS	
032086107000001	TOTAL PERSONNEL COST	66,803,610
032086107000010	SALARY & WAGES - GENERAL	59,380,987
032086107000011	CONSOLIDATED SALARY	59,380,987
032086107000030	SOCIAL CONTRIBUTION	7,422,623
032086107000031	NHS	2,949,049
032086107000032	PENSION	4,453,574
032086107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	57,457,173
	OVERHEAD	18,688,266
	MEAL SUBSIDY	38,788,907
	TOTAL CAPITAL PROJECT	73,723,142
032086110000000	ONGOING PROJECTS (OTHERS)	73,723,142
032086110010000	PERIMETER FENCING	10,000,000
032086110020000	REHAB OF 3 BUILDINGS OF 4 CLASSROOMS EACH	5,500,000
032086110030000	ADMIN BLOCK CONSTRUCTION	10,000,000
032086110040000	PURCHASE OF 2NOS. PHOTOCOPIER AND 1NO. DUPLICATING MACHINE	2,000,000
032086110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	46,223,142
0320862	FGGC OMU-ARAN	
	TOTAL ALLOCATION:	279,243,902
Classification No.	EXPENDITURE ITEMS	
032086207000001	TOTAL PERSONNEL COST	89,698,452
032086207000010	SALARY & WAGES - GENERAL	79,731,957
032086207000011	CONSOLIDATED SALARY	79,731,957
032086207000030	SOCIAL CONTRIBUTION	9,966,495
032086207000031	NHS	3,986,598
032086207000032	PENSION	5,979,897

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032084207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,627,138
	OVERHEAD	28,186,603
	MEAL SUBSIDY	52,440,535
	TOTAL CAPITAL PROJECT	108,918,312
032084210000000	ONGOING PROJECTS (OTHERS)	108,918,312
032084210010000	ON GOING MULTI-PURPOSE HALL(LE DINNING HALL, KITCHEN, STORE)	5,000,000
032084210020000	1 NO OF ASSEMBLY HALL	7,000,000
032084210030000	1 NO OF G&C BLOCK	6,500,000
032084210040000	1 NO OF 30 SEATER BUS	
032084210050000	OUTSTANDING 2007 CAPITAL LIABILITIES	90,418,312
0320843	FGGC ILORIN	
	TOTAL ALLOCATION:	320,549,213
Classification No.	EXPENDITURE ITEMS	
032084307000001	TOTAL PERSONNEL COST	153,300,133
032084307000010	SALARY & WAGES - GENERAL	136,266,785
032084307000011	CONSOLIDATED SALARY	136,266,785
032084307000030	SOCIAL CONTRIBUTION	17,033,348
032084307000031	NHIS	6,813,339
032084307000032	PENSION	10,220,009
032084307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	87,840,373
	OVERHEAD	30,112,067
	MEAL SUBSIDY	57,728,306
	TOTAL CAPITAL PROJECT	79,408,707
032084310000000	ONGOING PROJECTS (OTHERS)	79,408,707
032084310010000	FENCING OF GIRLS' HOSTEL	10,000,000
032084310020000	RENOVATION OF SNO BOYS AND 5 NO GIRLS HOSTELS	15,000,000
032084310030000	RENOVATION OF ONE SCIENCE LAB	2,500,000
032084310040000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,908,707
0320844	FGGC BAKORI	
	TOTAL ALLOCATION:	245,225,947
Classification No.	EXPENDITURE ITEMS	
032084407000001	TOTAL PERSONNEL COST	108,012,647
032084407000010	SALARY & WAGES - GENERAL	96,011,242
032084407000011	CONSOLIDATED SALARY	96,011,242
032084407000030	SOCIAL CONTRIBUTION	12,001,405
032084407000031	NHIS	4,800,562
032084407000032	PENSION	7,200,843
032084407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	82,688,008
	OVERHEAD	22,137,136
	MEAL SUBSIDY	60,550,872
	TOTAL CAPITAL PROJECT	54,525,292
032084410000000	ONGOING PROJECTS (OTHERS)	54,525,292
032084410010000	RENOVATION OF 4 BLOCKS OF STUDENTS HOSTELS	5,000,000
032084410020000	RENOVATION OF 5 BLOCKS OF CLASSROOMS	4,000,000
032084410030000	RENOVATION OF 20 NO STAFF QUARTERS	4,000,000
032084410040000	RENOVATION OF 2 NO LABS FOR HOME ECONS & MST.	1,000,000
032084410050000	PURCHASE OF 28 SEATER BUS	
032084410060000	RENOVATION OF BIOLOGY LAB	2,000,000
032084410070000	RENOVATION OF JUNIOR, INTERMEDIATE AND SENIOR STAFF QUARTERS	2,000,000
032084410080000	PURCHASE OF 40 NO FIRE EXTINGUISHERS	500,000
032084410090000	OUTSTANDING 2007 CAPITAL LIABILITIES	36,025,292

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320845	FGGC GWANDU	
	TOTAL ALLOCATION:	183,795,088
Classification No.	EXPENDITURE ITEMS	
032084507000001	TOTAL PERSONNEL COST	38,903,814
032084507000010	SALARY & WAGES - GENERAL	34,581,168
032084507000011	CONSOLIDATED SALARY	34,581,168
032084507000030	SOCIAL CONTRIBUTION	4,322,646
032084507000031	NHS	1,729,058
032084507000032	PENSION	2,593,588
032084507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	104,223,835
	OVERHEAD	38,027,435
	MEAL SUBSIDY	66,196,400
	TOTAL CAPITAL PROJECT	40,667,439
032084510000000	ONGOING PROJECTS (OTHERS)	40,667,439
032084510010000	GAMES GROUND AND SPORTS PAVL BASKET BALL, V. BALL, HAND BALL AND TABLE TENNIS	10,000,000
032084510020000	CONSTRUCTION OF MOTORISED BOREHOLE AND OVERHEAD TANK	3,000,000
032084510030000	RENOVATION OF 8 NO STAFF QUARTERS	8,500,000
032084510040000	COMPLETION OF ABANDONED LABORATORY 2	4,000,000
032084510050000	PURCHASE OF COMPUTER ACCESSORIES	300,000
032084510060000	FURNISHING OF OFFICES OF 5 SENIOR OFFICERS ADMINISTRATIVE BLOCK	500,000
032084510070000	PURCHASE OF PUBLIC ADDRESS SYSTEM	1,000,000
032084510080000	OUTSTANDING 2007 CAPITAL LIABILITIES	13,147,439
0320846	FGGC BIDA	
	TOTAL ALLOCATION:	219,684,983
Classification No.	EXPENDITURE ITEMS	
032084607000001	TOTAL PERSONNEL COST	64,746,582
032084607000010	SALARY & WAGES - GENERAL	57,570,295
032084607000011	CONSOLIDATED SALARY	57,570,295
032084607000030	SOCIAL CONTRIBUTION	7,196,287
032084607000031	NHS	2,878,515
032084607000032	PENSION	4,317,772
032084607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,530,682
	OVERHEAD	22,385,264
	MEAL SUBSIDY	50,145,416
	TOTAL CAPITAL PROJECT	82,387,719
032084610000000	ONGOING PROJECTS (OTHERS)	82,387,719
032084610010000	PROVISION OF PICK UP VAN	
032084610020000	CONSTRUCTION OF ASSEMBLY HALL	16,500,000
032084610030000	PROVISION OF INTERNAL ACCESS ROADS WITH DRAINAGE	5,000,000
032084610040000	OUTSTANDING 2007 CAPITAL LIABILITIES	60,887,719
0320847	FGGC LANGTANG	
	TOTAL ALLOCATION:	345,992,774
Classification No.	EXPENDITURE ITEMS	
032084707000001	TOTAL PERSONNEL COST	99,947,149
032084707000010	SALARY & WAGES - GENERAL	88,859,688
032084707000011	CONSOLIDATED SALARY	88,859,688
032084707000030	SOCIAL CONTRIBUTION	11,107,461
032084707000031	NHS	4,442,984
032084707000032	PENSION	6,664,477
032084707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	98,867,349
	OVERHEAD	28,540,155
	MEAL SUBSIDY	70,327,194
	TOTAL CAPITAL PROJECT	147,158,276
032084710000000	ONGOING PROJECTS (OTHERS)	147,158,276
032084710010000	CONSTRUCTION OF SPORTS PAVILLION	7,000,000
032084710020000	REHABILITATION OF TWIN BLOCKS OF HOSTELS	5,000,000
032084710030000	REHABILITATION OF 18 NOS BLOCK OF 2 CLASSROOMS EACH	9,500,000
032084710040000	REHABILITATION OF ABANDONED VOCATIONAL WORKSHOP COMPLEX	3,000,000
032084710050000	250 KVA GENERATOR	3,000,000
032084710060000	OUTSTANDING 2007 CAPITAL LIABILITIES	119,658,276
0320848	FGGC ABULOMA	
	TOTAL ALLOCATION:	364,001,812
Classification No.	EXPENDITURE ITEMS	
032084807000001	TOTAL PERSONNEL COST	175,825,339
032084807000010	SALARY & WAGES - GENERAL	156,289,190
032084807000011	CONSOLIDATED SALARY	156,289,190
032084807000030	SOCIAL CONTRIBUTION	19,536,149
032084807000031	NHS	7,814,460
032084807000032	PENSION	11,721,689
032084807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	116,591,207
	OVERHEAD	30,824,202
	MEAL SUBSIDY	85,767,005
	TOTAL CAPITAL PROJECT	71,585,247
032084810000000	ONGOING PROJECTS (OTHERS)	71,585,247
032084810010000	20 UNCOMPLETED STAFF QUARTERS	15,000,000
032084810020000	RENOVATION OF 10 CLASSROOM BLOCKS	5,000,000
032084810030000	COMPLETION OF 2ND HALF STUDENTS HOSTELS	5,500,000
032084810040000	RENOVATION OF SCIENCE LABS	2,000,000
032084810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	44,085,247
0320849	FGGC GUSAU	
	TOTAL ALLOCATION:	205,776,345
Classification No.	EXPENDITURE ITEMS	
032084907000001	TOTAL PERSONNEL COST	62,179,973
032084907000010	SALARY & WAGES - GENERAL	55,271,087
032084907000011	CONSOLIDATED SALARY	55,271,087
032084907000030	SOCIAL CONTRIBUTION	6,908,886
032084907000031	NHS	2,763,554
032084907000032	PENSION	4,145,332
032084907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	80,591,469
	OVERHEAD	22,199,199
	MEAL SUBSIDY	58,392,300
	TOTAL CAPITAL PROJECT	43,004,923
032084910000000	ONGOING PROJECTS (OTHERS)	43,004,923
032084910010000	CABINET DRAWERS (12 NOS.)	300,000
032084910020000	CONSTR. OF SICK BAY	4,000,000
032084910030000	PROV. OF VOCATIONAL EQUIP.	2,500,000
032084910040000	RENOVATION G&C OFFICE	1,000,000
032084910050000	CLASS ROOM FURNITURE (500NO)	2,000,000
032084910060000	RENOVATION OF CLASSROOMS AND LABORATORIES	2,000,000
032084910070000	RENOVATION OF VOCATIONAL COMPLEX	2,000,000
032084910080000	CONSTRUCTION OF 3 NOS. BOREHOLES	9,000,000
032084910090000	12 NOS. V.I.P TOILETS	2,000,000
032084910010000	PROVISION OF SCIENCE EQUIPMENT	1,000,000
032084910011000	PROVISION OF HOME MANAGEMENT EQUIPMENT	1,000,000
032084910012000	FIRE PROOF CABINET (6 NOS.)	500,000
032084910013000	STUDENT'S TYPE WRITER (40 NO)	200,000
032084910014000	OUTSTANDING 2007 CAPITAL LIABILITIES	35,504,923
0320870	FGGC JALINGO	
	TOTAL ALLOCATION:	207,232,252
Classification No.	EXPENDITURE ITEMS	
032087007000001	TOTAL PERSONNEL COST	70,955,289

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032087007000010	SALARY & WAGES - GENERAL	63,071,368
032087007000011	CONSOLIDATED SALARY	63,071,368
032087007000030	SOCIAL CONTRIBUTION	7,883,921
032087007000031	NHS	3,153,568
032087007000032	PENSION	4,730,353
032087007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,771,038
	OVERHEAD	34,057,418
	MEAL SUBSIDY	51,713,620
	TOTAL CAPITAL PROJECT	50,505,925
032087010000000	ONGOING PROJECTS (OTHERS)	50,505,925
032087010010000	PERIMETER FENCE 1000METRES.	4,000,000
032087010020000	1 PICK UP VAN.	
032087010030000	CONSTRUCTION OF 2000M ROADS AND DRAINAGES.	4,000,000
032087010040000	CONSTRUCTION OF 1 ADMINISTRATIVE BLOCK.	7,000,000
032087010050000	WATER TANKER 1	8,500,000
032087010060000	OUTSTANDING 2007 CAPITAL LIABILITIES	27,005,925
0320871	FGGC WUKARI	
	TOTAL ALLOCATION:	238,330,765
Classification No.	EXPENDITURE ITEMS	
032087107000001	TOTAL PERSONNEL COST	103,905,848
032087107000010	SALARY & WAGES - GENERAL	92,360,754
032087107000011	CONSOLIDATED SALARY	92,360,754
032087107000030	SOCIAL CONTRIBUTION	11,545,094
032087107000031	NHS	4,618,038
032087107000032	PENSION	6,927,057
032087107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	111,924,917
	OVERHEAD	27,787,241
	MEAL SUBSIDY	84,137,676
	TOTAL CAPITAL PROJECT	22,500,000
032087100000000	ONGOING PROJECTS (OTHERS)	22,500,000
032087110010000	ONE 504 SALON CAR	
032087110020000	PURCHASE OF DOUBLE BUNK BEDS	2,000,000
032087110030000	RENOVATION OF 12 DORMITORIES	10,000,000
032087110040000	REHABILITATION AND ROOFING OF LIBRARY COMPLEX	5,000,000
032087110050000	PROVISION OF BIOLOGY SCIENCE EQUIPMENT & CHEMICALS	1,000,000
032087110060000	PROVISION OF 1 NO FUNCTIONAL BOREHOLE	4,500,000
0320872	FGGC EFON ALAYE	
	TOTAL ALLOCATION:	130,807,036
Classification No.	EXPENDITURE ITEMS	
032087207000001	TOTAL PERSONNEL COST	51,922,206
032087207000010	SALARY & WAGES - GENERAL	46,153,072
032087207000011	CONSOLIDATED SALARY	46,153,072
032087207000030	SOCIAL CONTRIBUTION	5,769,134
032087207000031	NHS	2,307,654
032087207000032	PENSION	3,461,480

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032087207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	51,384,830
	OVERHEAD	19,517,946
	MEAL SUBSIDY	31,866,884
	TOTAL CAPITAL PROJECT	27,500,000
032087210000000	ONGOING PROJECTS (OTHERS)	27,500,000
032087210010000	COMPLETION OF DINING HALL WITH 100 DINING TABLES & 200 BENCHES	1,500,000
032087210020000	PURCHASE OF ONE PICK UP VAN	6,000,000
032087210030000	COMPLETION OF 1 NO OF HOSTEL	1,500,000
032087210040000	COMPLETION OF TOILETS IN THE CLASSROOMS	2,000,000
032087210050000	COMPLETION OF SPORTING PAVILION (FIELD, LINES & PLANTING OF GRASS)	10,000,000
032087210060000	PROVISION OF TOILETS IN THE HOSTEL AREAS	1,500,000
032087210070000	CONSTRUCTION OF ONE SCIENCE LABORATORIES WITH EQUIPMENT	5,000,000
0320873	FGGC EFON IMINRINGI	
	TOTAL ALLOCATION:	198,113,275
Classification No.	EXPENDITURE ITEMS	
032087307000001	TOTAL PERSONNEL COST	64,977,438
032087307000010	SALARY & WAGES - GENERAL	57,757,723
032087307000011	CONSOLIDATED SALARY	57,757,723
032087307000030	SOCIAL CONTRIBUTION	7,219,715
032087307000031	NHIS	2,887,884
032087307000032	PENSION	4,331,829
032087307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	105,435,837
	OVERHEAD	45,633,224
	MEAL SUBSIDY	40,002,213
	TOTAL CAPITAL PROJECT	27,500,000
032087310000000	ONGOING PROJECTS (OTHERS)	27,500,000
032087310010000	CONSTRUCTION OF ONE COURTYARD DORMITORY	11,000,000
032087310020000	PERIMETER FENCING WITH GATE HOUSE	10,000,000
032087310030000	SANDELLING OF COMPOUND AND CONSTRUCTION OF WALK WAY	3,000,000
032087310040000	CONSTRUCTION OF DRAINAGE WITHIN THE SCHOOL	3,500,000
0320874	FGGC EZAMGBO ABAKALIKI	
	TOTAL ALLOCATION:	167,479,968
Classification No.	EXPENDITURE ITEMS	
032087407000001	TOTAL PERSONNEL COST	55,515,601
032087407000010	SALARY & WAGES - GENERAL	49,347,201
032087407000011	CONSOLIDATED SALARY	49,347,201
032087407000030	SOCIAL CONTRIBUTION	6,168,400
032087407000031	NHIS	2,467,360
032087407000032	PENSION	3,701,040
032087407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	84,464,367
	OVERHEAD	18,405,246
	MEAL SUBSIDY	66,059,122
	TOTAL CAPITAL PROJECT	27,500,000
032087410000000	ONGOING PROJECTS (OTHERS)	27,500,000
032087410010000	PERIMETER FENCING	10,000,000
032087410020000	STAFF QUARTERS	3,000,000
032087410030000	ASSEMBLY HALL	14,500,000
0320875	FGGC BAJOGA	
	TOTAL ALLOCATION:	128,571,754
Classification No.	EXPENDITURE ITEMS	
032087507000001	TOTAL PERSONNEL COST	37,310,022
032087507000010	SALARY & WAGES - GENERAL	33,164,464
032087507000011	CONSOLIDATED SALARY	33,164,464
032087507000030	SOCIAL CONTRIBUTION	4,145,558
032087507000031	NHIS	1,658,223
032087507000032	PENSION	2,487,335
032087507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	68,761,732
	OVERHEAD	18,490,852
	MEAL SUBSIDY	50,270,880
	TOTAL CAPITAL PROJECT	22,500,000
032087510000000	ONGOING PROJECTS (OTHERS)	22,500,000
032087510010000	S04 SALON CAR AND BUS OF 25 SEATERS	
032087510020000	CONSTRUCTION OF MORE VIP PIT TOILETS	2,000,000
032087510030000	STAFF QUARTERS 2 BLOCKS OF 8 & 3 BD ROOMS EACH	15,500,000
032087510040000	SCHOOL LIBRARY AND EQUIPMENTS	5,000,000
0320876	FGGC ANKA	
	TOTAL ALLOCATION:	125,897,820
Classification No.	EXPENDITURE ITEMS	
032087607000001	TOTAL PERSONNEL COST	31,457,925
032087607000010	SALARY & WAGES - GENERAL	27,942,400
032087607000011	CONSOLIDATED SALARY	27,942,400
032087607000030	SOCIAL CONTRIBUTION	3,495,325
032087607000031	NHIS	1,398,130
032087607000032	PENSION	2,097,195
032087607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,439,895
	OVERHEAD	21,940,195
	MEAL SUBSIDY	49,499,700
	TOTAL CAPITAL PROJECT	23,000,000
032087610000000	ONGOING PROJECTS (OTHERS)	23,000,000
032087610010000	CONSTRUCTION OF 1 NEW ADMIN BLOCK	12,000,000
032087610020000	RENOVATION OF 5 STAFF QTRS.	6,000,000
032087610030000	PURCHASE OF S04 S/W BEST LINE	
032087610040000	PERIMETER FENCING	5,000,000
0320877	FGGC ABAJI	
	TOTAL ALLOCATION:	176,165,276
Classification No.	EXPENDITURE ITEMS	
032087707000001	TOTAL PERSONNEL COST	78,368,482
032087707000010	SALARY & WAGES - GENERAL	69,660,873
032087707000011	CONSOLIDATED SALARY	69,660,873
032087707000030	SOCIAL CONTRIBUTION	8,707,609
032087707000031	NHIS	3,485,044
032087707000032	PENSION	5,224,565
032087707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	70,296,794
	OVERHEAD	18,232,626
	MEAL SUBSIDY	52,064,168
	TOTAL CAPITAL PROJECT	27,500,000
032087710000000	ONGOING PROJECTS (OTHERS)	27,500,000
032087710010000	COMPLETION OF 3 NO ABANDONED CLASSROOM BLOCKS.	8,000,000
032087710020000	COMPLETION OF 1 NO ABANDONED ADMIN. BLOCK	7,000,000
032087710030000	UPGRADING EQUIPMENT, AND STOCKING OF LIBRARY	5,000,000
032087710040000	CONSTRUCTION / DRILLING 2 NOS BOREHOLE UNDERGROUND TANK(30,000 LTRS)	
032087710050000	OVERHEAD TANK (20,000 LTRS) 2 NOS SUBMERSIVE PUMPS GENERATOR	7,500,000
0320878	FGGC KEANA	
	TOTAL ALLOCATION:	155,019,891
Classification No.	EXPENDITURE ITEMS	
032087807000001	TOTAL PERSONNEL COST	58,067,404
032087807000010	SALARY & WAGES - GENERAL	51,615,470
032087807000011	CONSOLIDATED SALARY	51,615,470
032087807000030	SOCIAL CONTRIBUTION	6,451,934
032087807000031	NHIS	2,580,774
032087807000032	PENSION	3,871,160
032087807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	69,452,487
	OVERHEAD	25,924,802
	MEAL SUBSIDY	43,527,685
	TOTAL CAPITAL PROJECT	27,500,000
032087810000000	ONGOING PROJECTS (OTHERS)	27,500,000
032087810010000	2 NO KVA GENERATING SET	5,000,000
032087810020000	CONSTRUCTION OF BIOLOGY,CHEMISTRY & PHYSICS LABORATORY	8,000,000
032087810030000	CONSTRUCTION OF 1 NO. LIBRARY COMPLEX	7,500,000

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032087810040000	CONSTRUCTION OF 1 NO COLLEGE CLINIC	7,000,000
0320879	QUEEN'S COLLEGE LAGOS	
	TOTAL ALLOCATION:	553,663,640
Classification No.	EXPENDITURE ITEMS	
032087907000001	TOTAL PERSONNEL COST	339,803,710
032087907000010	SALARY & WAGES - GENERAL	302,047,742
032087907000011	CONSOLIDATED SALARY	302,047,742
032087907000030	SOCIAL CONTRIBUTION	37,755,968
032087907000031	NHS	15,102,387
032087907000032	PENSION	22,653,581
032087907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	134,379,729
	OVERHEAD	47,128,268
	MEAL SUBSIDY	87,251,461
	TOTAL CAPITAL PROJECT	79,480,201
032087910000000	ONGOING PROJECTS (OTHERS)	79,480,201
032087910010000	COMPLETION OF INTRO. TECH/LANG LABORATORIES	6,500,000
032087910020000	REHABILITATION OF HOSTELS	6,000,000
032087910030000	REHABILITATION OF STAFF QUARTERS MHIGH RISE BUILDINGS/INSTALLATION OF LIFT	5,000,000
032087910040000	REHABILITATION OF GUIDANCE AND COUNSELLING/BOOKSHOP BUILDINGS	5,000,000
032087910050000	REHABILITATION OF LECTURE THEATRES 2 NOS.	3,000,000
032087910060000	CONSTRUCTION OF COLD ROOM	2,000,000
032087910070000	OUTSTANDING 2007 CAPITAL LIABILITIES	51,980,201
0320880	FGGC GBOKO	
	TOTAL ALLOCATION:	208,112,433
Classification No.	EXPENDITURE ITEMS	
032088007000001	TOTAL PERSONNEL COST	106,011,856
032088007000010	SALARY & WAGES - GENERAL	94,232,761
032088007000011	CONSOLIDATED SALARY	94,232,761
032088007000030	SOCIAL CONTRIBUTION	11,779,095
032088007000031	NHS	4,711,638
032088007000032	PENSION	7,067,457
032088007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	74,600,577
	OVERHEAD	24,645,741
	MEAL SUBSIDY	49,954,836
	TOTAL CAPITAL PROJECT	27,500,000
032088010000000	ONGOING PROJECTS (OTHERS)	27,500,000
032088010010000	COMPLETION OF KITCHEN AND DINING HALL	8,000,000
032088010020000	REHAB OF ROADS & EROSION CONTROL	4,000,000
032088010030000	CONSTRUCTION OF BORE HOLE AND OVER HEAD TANK	3,000,000
032088010040000	RENOVATION OF CHEM. PHY. BIO & INTRO TECH LABS	2,500,000
032088010050000	RENOVATION OF STUDENTS HOSTEL	6,300,000
032088010060000	500 EXAM TABLES AND CHAIRS	2,500,000
032088010070000	60 TABLES AND CHAIRS FOR TEACHERS	1,000,000
0320900	FIC OHANSO	
	TOTAL ALLOCATION:	151,323,152
Classification No.	EXPENDITURE ITEMS	
032090007000001	TOTAL PERSONNEL COST	77,006,915
032090007000010	SALARY & WAGES - GENERAL	68,450,591
032090007000011	CONSOLIDATED SALARY	68,450,591
032090007000030	SOCIAL CONTRIBUTION	8,556,324
032090007000031	NHS	3,422,530
032090007000032	PENSION	5,133,794
032090007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	46,816,237
	OVERHEAD	15,858,181
	MEAL SUBSIDY	30,958,056
	TOTAL CAPITAL PROJECT	27,500,000
032090010000000	ONGOING PROJECTS (OTHERS)	27,500,000
032090010010000	EXPANSION OF KITCHEN/DINING HALL	4,000,000
032090010020000	CONSTRUCTION OF HOME ECONOMICS LABORATORY	7,000,000
032090010030000	CONSTRUCTION OF A BLOCK OF 8 NOS OF CLASSROOMS	10,000,000
032090010040000	REHABILITATION OF THE EXISTING 12 NOS OF COLLEGE BUILDINGS	6,500,000
0320901	FIC ORKODE	
	TOTAL ALLOCATION:	281,484,847
Classification No.	EXPENDITURE ITEMS	
032090107000001	TOTAL PERSONNEL COST	158,652,039
032090107000010	SALARY & WAGES - GENERAL	141,024,035
032090107000011	CONSOLIDATED SALARY	141,024,035
032090107000030	SOCIAL CONTRIBUTION	17,428,004
032090107000031	NHS	7,051,202
032090107000032	PENSION	10,376,803
032090107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	95,332,807
	OVERHEAD	21,989,500
	MEAL SUBSIDY	73,343,307
	TOTAL CAPITAL PROJECT	27,500,000
032090110000000	ONGOING PROJECTS (OTHERS)	27,500,000
032090110010000	REHABILITATION SPORT COMPLEX	9,500,000
032090110020000	PROVISION OF DOUBLE BUNK BEDS 200NOS	3,000,000
032090110030000	PURCHASE OF 2 NOS. 250 KVA SET, PARKING	5,000,000
032090110040000	CONSTRUCTION OF 1 STOREY BUILDING OF 12 CLASSROOMS.	7,000,000
032090110050000	REHABILITATION AND EXPANSION OF DINING/KITCHEN COMPLEX	3,000,000
0320902	FSTC UYO	
	TOTAL ALLOCATION:	202,508,646
Classification No.	EXPENDITURE ITEMS	
032090207000001	TOTAL PERSONNEL COST	102,665,693
032090207000010	SALARY & WAGES - GENERAL	91,258,394
032090207000011	CONSOLIDATED SALARY	91,258,394
032090207000030	SOCIAL CONTRIBUTION	11,407,299
032090207000031	NHS	4,562,920
032090207000032	PENSION	6,844,380
032090207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	45,711,693
	OVERHEAD	33,833,110
	MEAL SUBSIDY	31,878,582
	TOTAL CAPITAL PROJECT	34,131,240
032090210000000	ONGOING PROJECTS (OTHERS)	34,131,240
032090210010000	RENOVATION/COMPLETION OF 1 NO. STOREY BUILDING FOR CLASSROOM	12,500,000
032090210020000	CONSTRUCTION/COMPLETION OF PRINCIPAL'S QUARTERS	7,000,000
032090210030000	CONSTRUCTION/COMPLETION OF 1 NO. ADMIN BLOCK	6,000,000
032090210040000	CONSTRUCTION OF STANDARD CLINIC	2,000,000
032090210050000	OUTSTANDING 2007 CAPITAL LIABILITIES	6,631,240
0320903	FIC OTUPKO	
	TOTAL ALLOCATION:	245,306,111
Classification No.	EXPENDITURE ITEMS	
032083807000001	TOTAL PERSONNEL COST	95,681,540
032083807000010	SALARY & WAGES - GENERAL	85,050,258
032083807000011	CONSOLIDATED SALARY	85,050,258
032083807000030	SOCIAL CONTRIBUTION	10,631,282
032083807000031	NHS	4,252,513
032083807000032	PENSION	6,378,769
032083807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	75,651,367
	OVERHEAD	22,758,234
	MEAL SUBSIDY	52,913,133
	TOTAL CAPITAL PROJECT	73,973,204
032083810000000	ONGOING PROJECTS (OTHERS)	73,973,204
032083810010000	CONSTRUCTION OF ACCESS ROAD AT THE PERM SITE	4,000,000
032083810020000	2 NOS. BLOCKS OF SIX CLASSROOMS EACH	20,000,000
032083810030000	WATER SUPPLY TO THE PERMANENT SITE	3,500,000
032083810040000	OUTSTANDING 2007 CAPITAL LIABILITIES	46,473,204
0320904	FSTC LASSA	
	TOTAL ALLOCATION:	266,860,678
Classification No.	EXPENDITURE ITEMS	
032090407000001	TOTAL PERSONNEL COST	54,978,373

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032090407000010	SALARY & WAGES - GENERAL	48,869,665
032090407000011	CONSOLIDATED SALARY	48,869,665
032090407000030	SOCIAL CONTRIBUTION	6,108,708
032090407000031	NHIS	2,443,483
032090407000032	PENSION	3,665,225
032090407001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	85,794,323
	OVERHEAD	22,733,891
	MEAL SUBSIDY	63,060,432
	TOTAL CAPITAL PROJECT	126,087,982
032090410000000	ONGOING PROJECTS (OTHERS)	126,087,982
032090410010000	BOREHOLE & WATER RETICULATION	2,500,000
032090410020000	COMPLETION OF ABANDONED HOSTEL	22,200,000
032090410030000	LIBRARY	2,800,000
032090410040000	OUTSTANDING 2007 CAPITAL LIABILITIES	98,587,982
0320905	FSIC KAFANCHAN	
	TOTAL ALLOCATION:	213,336,630
Classification No.	EXPENDITURE ITEMS	
032090507000001	TOTAL PERSONNEL COST	70,144,902
032090507000010	SALARY & WAGES - GENERAL	62,351,024
032090507000011	CONSOLIDATED SALARY	62,351,024
032090507000030	SOCIAL CONTRIBUTION	7,793,878
032090507000031	NHIS	3,117,551
032090507000032	PENSION	4,676,327

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032090507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	89,575,798
	OVERHEAD	23,848,000
	MEAL SUBSIDY	65,727,798
	TOTAL CAPITAL PROJECT	53,615,930
032090510000000	ONGOING PROJECTS (OTHERS)	53,615,930
032090510010000	MACHINES	8,500,000
032090510020000	AND MACHINES	8,500,000
032090510030000	MACHINES	8,500,000
032090510040000	REHABILITATION OF 9NOS STAFF QUARTERS	2,000,000
032090510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,115,930
0320906	FTC ZURU	
	TOTAL ALLOCATION:	296,895,996
Classification No.	EXPENDITURE ITEMS	
032090607000001	TOTAL PERSONNEL COST	56,040,287
032090607000010	SALARY & WAGES - GENERAL	49,813,588
032090607000011	CONSOLIDATED SALARY	49,813,588
032090607000030	SOCIAL CONTRIBUTION	6,226,699
032090607000031	NHIS	2,490,679
032090607000032	PENSION	3,736,019
032090607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	123,082,240
	OVERHEAD	37,941,240
	MEAL SUBSIDY	85,141,000
	TOTAL CAPITAL PROJECT	117,773,450
032090610000000	ONGOING PROJECTS (OTHERS)	117,773,450
032090610010000	SINKING OF BOREHOLE & RETICULATION	7,500,000
032090610020000	CONSTRUCTION OF 2BLOCKS OF 6CLASSROOMS	20,000,000
032090610030000	OUTSTANDING 2007 CAPITAL LIABILITIES	90,273,450
0320907	FTC YABA	
	TOTAL ALLOCATION:	456,497,136
Classification No.	EXPENDITURE ITEMS	
032090707000001	TOTAL PERSONNEL COST	246,153,652
032090707000010	SALARY & WAGES - GENERAL	218,803,246
032090707000011	CONSOLIDATED SALARY	218,803,246
032090707000030	SOCIAL CONTRIBUTION	27,350,406
032090707000031	NHIS	10,940,162
032090707000032	PENSION	16,410,243
032090707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	115,942,521
	OVERHEAD	28,717,573
	MEAL SUBSIDY	87,224,948
	TOTAL CAPITAL PROJECT	94,400,963
032090710000000	ONGOING PROJECTS (OTHERS)	94,400,963
032090710010000	RESURFACING OF ROAD NETWORK WITH ASPHALT	15,300,000
032090710020000	REHABILITATION / RENOVATION OF STUDENTS DINING HALL	7,200,000
032090710030000	SINKING OF BOREHOLE & RETICULATION	5,000,000
032090710040000	OUTSTANDING 2007 CAPITAL LIABILITIES	66,900,963
0320908	FTC SHIKOKO	
	TOTAL ALLOCATION:	235,956,898
Classification No.	EXPENDITURE ITEMS	
032090807000001	TOTAL PERSONNEL COST	75,740,787
032090807000010	SALARY & WAGES - GENERAL	67,325,144
032090807000011	CONSOLIDATED SALARY	67,325,144

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032090807000030	SOCIAL CONTRIBUTION	8,415,643
032090807000031	NHIS	3,366,257
032090807000032	PENSION	5,049,386
032090807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	102,474,700
	OVERHEAD	25,171,780
	MEAL SUBSIDY	77,302,920
	TOTAL CAPITAL PROJECT	57,741,411
0320908100000000	ONGOING PROJECTS (OTHERS)	57,741,411
0320908100100000	CONSTRUCTION / COMPLETION OF 4 NOS L-SHAPE STUDENT HOSTELS	8,000,000
0320908100200000	COMPLETION OF 3PHASE OF PERIMETER FENCING (333M)	6,000,000
0320908100300000	CONSTRUCTION OF 3NOS WORKSHOPS	10,000,000
0320908100400000	CONSTRUCTION OF 6 NOS STUDENTS CLASS ROOMS	3,500,000
0320908100500000	OUTSTANDING 2007 CAPITAL LIABILITIES	30,241,411
0320909	FTSC JUBU-IMUSHIN	
	TOTAL ALLOCATION:	211,931,064
Classification No.	EXPENDITURE ITEMS	
0320909070000001	TOTAL PERSONNEL COST	86,798,103
0320909070000010	SALARY & WAGES - GENERAL	77,153,869
0320909070000011	CONSOLIDATED SALARY	77,153,869
0320909070000030	SOCIAL CONTRIBUTION	9,644,234
0320909070000031	NHIS	3,857,693
0320909070000032	PENSION	5,786,540
032090907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	43,553,911
	OVERHEAD	20,100,975
	MEAL SUBSIDY	43,452,936
	TOTAL CAPITAL PROJECT	61,579,051
0320909100000000	ONGOING PROJECTS (OTHERS)	61,579,051
0320909100100000	PERIMETER FENCING	8,400,000
0320909100200000	COMPLETION OF ONE BLOCK OF MALE DORMITORY	19,100,000
0320909100300000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,079,051
0320910	FTSC ILESIA	
	TOTAL ALLOCATION:	213,973,464
Classification No.	EXPENDITURE ITEMS	
0320910070000001	TOTAL PERSONNEL COST	100,721,973
0320910070000010	SALARY & WAGES - GENERAL	89,530,643
0320910070000011	CONSOLIDATED SALARY	89,530,643
0320910070000030	SOCIAL CONTRIBUTION	11,191,330
0320910070000031	NHIS	4,476,532
0320910070000032	PENSION	6,714,798
032091007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	59,751,912
	OVERHEAD	18,736,985
	MEAL SUBSIDY	41,012,932
	TOTAL CAPITAL PROJECT	53,499,578
0320910100000000	ONGOING PROJECTS (OTHERS)	53,499,578
0320910100100000	COMPLETION OF BOYS' HOSTEL	4,000,000
0320910100200000	CONSTRUCTION OF COLLEGE LIBRARY	9,800,000
0320910100300000	CONSTRUCTION OF NEW ADMIN BLOCK	12,400,000
0320910100400000	SINKING OF TBOREHOLE & WATER RETICULATION	1,300,000
0320910100500000	OUTSTANDING 2007 CAPITAL LIABILITIES	25,999,578

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320913	FTC, OTOBI	
	TOTAL ALLOCATION:	189,246,523
Classification No.	EXPENDITURE ITEMS	
032091307000001	TOTAL PERSONNEL COST	55,338,530
032091307000010	SALARY & WAGES - GENERAL	49,189,804
032091307000011	CONSOLIDATED SALARY	49,189,804
032091307000030	SOCIAL CONTRIBUTION	6,148,726
032091307000031	NHS	2,459,490
032091307000032	PENSION	3,689,235
032091307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	83,024,231
	OVERHEAD	19,078,671
	MEAL SUBSIDY	63,945,560
	TOTAL CAPITAL PROJECT	50,902,762
032091310000000	ONGOING PROJECTS (OTHERS)	50,902,762
032091310010000	A BLOCK OF 4 SCIENCE LABORATORIES FOR BIOLOGY, CHEMISTRY, PHYSICS AND AGRIC. SCIENCE WITH EQUIPMENT	5,000,000
032091310020000	A BLOCK OF VOCATIONAL SUBJECT LABORATORIES FOR HOME ECON.S/FINE/VISUAL ARTS & INTRODUCTORY TECHNOLOGY	3,000,000
032091310030000	PERIMETER FENCINGS	6,000,000
032091310040000	CONSTRUCTION OF TWO BLOCK OF 6CLASSROOM	5,200,000
032091310050000	PROGRAPHIC MACHINE	1,000,000
032091310060000	SPORTS COMPLEX	7,300,000
032091310070000	OUTSTANDING 2007 CAPITAL LIABILITIES	23,402,762
0320881	FTIC, IKOLE	
	TOTAL ALLOCATION:	189,219,797
Classification No.	EXPENDITURE ITEMS	
032088107000001	TOTAL PERSONNEL COST	55,705,797
032088107000010	SALARY & WAGES - GENERAL	49,516,244
032088107000011	CONSOLIDATED SALARY	49,516,244
032088107000030	SOCIAL CONTRIBUTION	6,189,553
032088107000031	NHS	2,475,813
032088107000032	PENSION	3,713,720
032088107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,983,255
	OVERHEAD	18,529,312
	MEAL SUBSIDY	53,453,944
	TOTAL CAPITAL PROJECT	61,530,745
032088110000000	ONGOING PROJECTS (OTHERS)	61,530,745
032088110010000	COMPLETE REROOFING OF 1 NO. BLOCK OF SIX CLASSROOM	2,500,000
032088110020000	CONSTRUCTION OF 1 NO. WORKSHOP & EQUIPMENT PROCUREMENT	3,000,000
032088110030000	COMPLETION OF 1 NO. BLOCK OF ABANDONED BOYS HOSTEL	8,000,000
032088110040000	COMPLETE REROOFING OF 4 NOS. OLD BLOCKS OF BOYS HOSTEL	7,000,000
032088110050000	CONSTRUCTION OF SPORTS PAVILLION	7,000,000
032088110060000	OUTSTANDING 2007 CAPITAL LIABILITIES	34,030,745
0320915	FTC, KARE	
	TOTAL ALLOCATION:	232,818,895
Classification No.	EXPENDITURE ITEMS	
032091507000001	TOTAL PERSONNEL COST	59,142,500
032091507000010	SALARY & WAGES - GENERAL	52,588,889
032091507000011	CONSOLIDATED SALARY	52,588,889
032091507000030	SOCIAL CONTRIBUTION	6,573,611
032091507000031	NHS	2,629,444
032091507000032	PENSION	3,944,167

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
032091507001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	54,141,172
	OVERHEAD	17,205,532
	MEAL SUBSIDY	36,935,640
	TOTAL CAPITAL PROJECT	119,515,223
032091510000000	ONGOING PROJECTS (OTHERS)	119,515,223
032091510010000	SINKING OF BOREHOLE & RETICULATION	4,600,000
032091510020000	PERIMETER FENCING (548M)	10,900,000
032091510030000	REHABILITATION OF 3NCS BLOCKS OF CLASS ROOM	6,000,000
032091510040000	CONSTRUCTION OF SICK BAY	6,000,000
032091510050000	OUTSTANDING 2007 CAPITAL LIABILITIES	92,015,223
0320916	FTC UROMI	
	TOTAL ALLOCATION:	200,101,758
Classification No.	EXPENDITURE ITEMS	
032091607000001	TOTAL PERSONNEL COST	55,696,048
032091607000010	SALARY & WAGES - GENERAL	49,507,616
032091607000011	CONSOLIDATED SALARY	49,507,616
032091607000030	SOCIAL CONTRIBUTION	6,188,452
032091607000031	NHIS	2,475,381
032091607000032	PENSION	3,713,071
032091607001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	90,188,511
	OVERHEAD	41,364,024
	MEAL SUBSIDY	48,824,487
	TOTAL CAPITAL PROJECT	54,217,179
032091610000000	ONGOING PROJECTS (OTHERS)	54,217,179
032091610010000	PERIMETER FENCING (277)	5,000,000
032091610020000	2 NOS OF BOREHOLES & WATER RETICULATION	5,000,000
032091610030000	2 NOS OF ACCESS ROADS	5,100,000
032091610040000	1 NO OF DINING HALL/KITCHEN	12,400,000
032091610050000	OUTSTANDING 2007 CAPITAL LIABILITIES	26,717,179
0320918	FSIC AWKA	
	TOTAL ALLOCATION:	246,725,849
Classification No.	EXPENDITURE ITEMS	
032091807000001	TOTAL PERSONNEL COST	58,880,099
032091807000010	SALARY & WAGES - GENERAL	52,337,866
032091807000011	CONSOLIDATED SALARY	52,337,866
032091807000020	BENEFITS AND ALLOWANCES - GENERAL	0
032091807000021	NON-REGULAR ALLOWANCES	0
032091807000022	RENT SUBSIDY	0
032091807000030	SOCIAL CONTRIBUTION	6,542,233
032091807000031	NHIS	2,616,893
032091807000032	PENSION	3,925,340
032091807001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	103,154,825
	OVERHEAD	28,884,299
	MEAL SUBSIDY	74,270,525
	TOTAL CAPITAL PROJECT	84,690,945
032091810000000	ONGOING PROJECTS (OTHERS)	84,690,945
032091810010000	COMPLETION AND FURNISHING OF 1NO ADMIN BLOCK.	10,000,000
032091810020000	COMPLETION AND EQUIPPING OF DINING/ASSEMBLY HALL.	12,000,000
032091810030000	1000M PERIMETER FENCING.	11,000,000
032091810040000	REHABILITATION OF 20 NO. CLASSROOMS.	4,000,000
032091810050000	OUTSTANDING 2007 CAPITAL LIABILITIES	47,690,945

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,439,437,111
0320917	FSTC TUNGBO	
	TOTAL ALLOCATION:	147,131,907
Classification No.	EXPENDITURE ITEMS	
032091707000001	TOTAL PERSONNEL COST	38,055,612
032091707000010	SALARY & WAGES - GENERAL	33,827,211
032091707000011	CONSOLIDATED SALARY	33,827,211
032091707000030	SOCIAL CONTRIBUTION	4,228,401
032091707000031	NHS	1,691,361
032091707000032	PENSION	2,537,041
032091707001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	52,078,386
	OVERHEAD	17,043,006
	MEAL SUBSIDY	35,035,380
	TOTAL CAPITAL PROJECT	56,997,909
032091710000000	ONGOING PROJECTS (OTHERS)	56,997,909
032091710010000	REHABILITATION OF DINING HALL/KITCHEN	2,100,000
032091710020000	REHABILITATION OF 2 NOS 3 BEDROOM STAFF QUARTERS	2,000,000
032091710030000	PROVISION OF CONSUMABLE TRAINING MATERIALS FOR VOCATIONAL SUBJECTS	3,000,000
032091710040000	FURNISHING OF SCIENCE LABORATORY FOR PHYSICS, CHEMISTRY AND BIOLOGY	1,000,000
032091710050000	CONSTRUCTION OF 4 NO OF V.I.P TOILETS	4,000,000
032091710060000	PROVISION OF EXTERNAL WIRING AND STREET LIGHTS	5,000,000
032091710070000	CONSTRUCTION OF 1 NO BOYS DORMITORY	6,400,000
032091710080000	CONSTRUCTION OF ACCESS ROAD WITHIN THE SCHOOL COMPOUND	4,000,000
032091710090000	OUTSTANDING 2007 CAPITAL LIABILITIES	29,497,909
0320919	FSTC AHOADA	
	TOTAL ALLOCATION:	252,650,049
Classification No.	EXPENDITURE ITEMS	
032091907000001	TOTAL PERSONNEL COST	54,135,844
032091907000010	SALARY & WAGES - GENERAL	48,120,750
032091907000011	CONSOLIDATED SALARY	48,120,750
032091907000030	SOCIAL CONTRIBUTION	6,015,094
032091907000031	NHS	2,406,038
032091907000032	PENSION	3,609,056
032091907001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	84,436,300
	OVERHEAD	23,294,620
	MEAL SUBSIDY	61,141,680
	TOTAL CAPITAL PROJECT	114,077,905
032091910000000	ONGOING PROJECTS (OTHERS)	114,077,905
032091910010000	CONSTRUCTION OF DINING HALL & KITCHEN	32,500,000
032091910020000	OUTSTANDING 2007 CAPITAL LIABILITIES	81,577,905
0320920	FSTC MINICHKA	
	TOTAL ALLOCATION:	190,140,635
Classification No.	EXPENDITURE ITEMS	
032092007000001	TOTAL PERSONNEL COST	30,309,132
032092007000010	SALARY & WAGES - GENERAL	26,941,451
032092007000011	CONSOLIDATED SALARY	26,941,451
032092007000030	SOCIAL CONTRIBUTION	3,367,681
032092007000031	NHS	1,347,073
032092007000032	PENSION	2,020,609
032092007001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	38,590,249
	OVERHEAD	13,884,299
	MEAL SUBSIDY	24,705,950
	TOTAL CAPITAL PROJECT	121,241,253
032092010000000	ONGOING PROJECTS (OTHERS)	121,241,253
032092010010000	CONSTRUCTION OF 10 NOS 1 BEDROOM STAFF QUARTERS	32,500,000
032092010020000	OUTSTANDING 2007 CAPITAL LIABILITIES	88,741,253
0320921	FSTC USI-EKITI	
	TOTAL ALLOCATION:	195,512,203
Classification No.	EXPENDITURE ITEMS	
032092107000001	TOTAL PERSONNEL COST	32,803,815
032092107000010	SALARY & WAGES - GENERAL	29,158,947
032092107000011	CONSOLIDATED SALARY	29,158,947
032092107000030	SOCIAL CONTRIBUTION	3,644,868
032092107000031	NHS	1,457,947
032092107000032	PENSION	2,186,921
032092107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	71,076,440
	OVERHEAD	33,884,300
	MEAL SUBSIDY	37,194,340
	TOTAL CAPITAL PROJECT	91,629,728
032092110000000	ONGOING PROJECTS (OTHERS)	91,629,728
032092110010000	CONSTRUCTION OF CLASSROOMS	12,000,000
032092110020000	CONSTRUCTION OF ADMIN BLOCK	10,500,000
032092110030000	CONSTRUCTION OF SCHOOL LIBRARY	5,000,000
032092110040000	CONSTRUCTION OF COLLEGE SCIENCE LAB (BIOLOGY, PHYSICS & CHEMISTRY)	5,000,000
032092110050000	OUTSTANDING 2007 CAPITAL LIABILITIES	59,129,728
0320812	FGGC TAMBUWAL	
	TOTAL ALLOCATION:	128,528,878
Classification No.	EXPENDITURE ITEMS	
032081207000001	TOTAL PERSONNEL COST	27,182,874
032081207000010	SALARY & WAGES - GENERAL	24,162,555
032081207000011	CONSOLIDATED SALARY	24,162,555
032081207000030	SOCIAL CONTRIBUTION	3,020,319
032081207000031	NHS	1,208,128
032081207000032	PENSION	1,812,192
032081207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	73,846,004
	OVERHEAD	27,205,532
	MEAL SUBSIDY	46,640,472
	TOTAL CAPITAL PROJECT	27,500,000
032081210000000	ONGOING PROJECTS (OTHERS)	27,500,000
032081210010000	COMPLETION OF DINING HALL, KITCHEN AND A/HALL	9,000,000
032081210020000	COMPLETION OF SCIENCE LABS AND HOME ECON ROOM	5,000,000
032081210030000	COMPLETION OF 2ND HOSTEL BLOCKS	7,500,000
032081210040000	COMPLETION OF ADMIN BLOCK	6,000,000
0320911	FSTC JALINGO	
	TOTAL ALLOCATION:	339,938,705
Classification No.	EXPENDITURE ITEMS	
032091107000001	TOTAL PERSONNEL COST	70,955,289
032091107000010	SALARY & WAGES - GENERAL	63,071,348
032091107000011	CONSOLIDATED SALARY	63,071,348
032091107000030	SOCIAL CONTRIBUTION	7,883,921
032091107000031	NHS	3,153,568
032091107000032	PENSION	4,730,353

FEDERAL GOVERNMENT OF NIGERIA		2009 BUDGET PROPOSAL
2009 BUDGET		=N=
032	TOTAL: MINISTRY OF EDUCATION	216,639,437,111
032091107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	161,610,526
	OVERHEAD	64,545,248
	MEAL SUBSIDY	97,065,278
	TOTAL CAPITAL PROJECT	107,372,890
032091110000000	ONGOING PROJECTS (OTHERS)	107,372,890
032091110010000	COMPENSATION OF LANDOWNER AT PERMANENT SITE	15,200,000
032091110020000	PERIMETER FENCING (SOS)	29,000,000
032091110030000	CONSTRUCTION OF SPORTS PAVILLION	13,300,000
032091110040000	OUTSTANDING 2007 CAPITAL LIABILITIES	49,872,890
0320821	FGC ONITSHA	
	TOTAL ALLOCATION:	270,956,157
Classification No.	EXPENDITURE ITEMS	
032082107000001	TOTAL PERSONNEL COST	139,681,578
032082107000010	SALARY & WAGES - GENERAL	124,161,403
032082107000011	CONSOLIDATED SALARY	124,161,403
032082107000030	SOCIAL CONTRIBUTION	15,520,175
032082107000031	NHIS	6,208,070
032082107000032	PENSION	9,312,105
032082107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	103,774,679
	OVERHEAD	29,949,289
	MEAL SUBSIDY	73,825,290
	TOTAL CAPITAL PROJECT	27,500,000
032082110000000	ONGOING PROJECTS (OTHERS)	27,500,000
032082110010000	EQUIPPING THE COLLEGE CLINIC	10,000,000
032082110020000	EXPANSION OF DINNING HALL	8,000,000
032082110030000	WATER TANKER (4000 GALLONS)	7,500,000
032082110040000	TARRING OF ALL ROADS AND LANDSCAPING TO CONTROL EROSION	2,000,000
0320843	FGC, IDO-ANI	
	TOTAL ALLOCATION:	222,665,118
Classification No.	EXPENDITURE ITEMS	
032084307000001	TOTAL PERSONNEL COST	135,235,758
032084307000010	SALARY & WAGES - GENERAL	120,209,563
032084307000011	CONSOLIDATED SALARY	120,209,563
032084307000030	SOCIAL CONTRIBUTION	15,026,195
032084307000031	NHIS	6,010,478
032084307000032	PENSION	9,015,717
032084307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	72,429,360
	OVERHEAD	22,075,105
	MEAL SUBSIDY	50,354,255
	TOTAL CAPITAL PROJECT	15,000,000
032084310000000	ONGOING PROJECTS (OTHERS)	15,000,000
032084310010000	250KVA GENERATOR	4,000,000
032084310020000	307PENCEOT STATION WAGON	
032084310030000	PERIMETER FENCING	3,500,000
032084310040000	ONE 30 SEATER TOYOTA BUS	
032084310050000	CONSTRUCTION OF CLINIC BLOCK	4,000,000
032084310060000	CONSTRUCTION OF 4ADDITIONAL VIP TOILETS	3,500,000
0320882	FGC DOMA	
	TOTAL ALLOCATION:	158,067,404
Classification No.	EXPENDITURE ITEMS	
032088207000001	TOTAL PERSONNEL COST	58,067,404
032088207000010	SALARY & WAGES - GENERAL	51,615,470
032088207000011	CONSOLIDATED SALARY	51,615,470
032088207000030	SOCIAL CONTRIBUTION	6,451,934
032088207000031	NHIS	2,580,774
032088207000032	PENSION	3,871,160
032088207001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,000,000
	OVERHEAD	50,000,000
	MEAL SUBSIDY	50,000,000
0320883	FGC DAYYA	
	TOTAL ALLOCATION:	158,067,404
Classification No.	EXPENDITURE ITEMS	
032088307000001	TOTAL PERSONNEL COST	58,067,404
032088307000010	SALARY & WAGES - GENERAL	51,615,470
032088307000011	CONSOLIDATED SALARY	51,615,470
032088307000030	SOCIAL CONTRIBUTION	6,451,934
032088307000031	NHIS	2,580,774
032088307000032	PENSION	3,871,160
032088307001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	100,000,000
	OVERHEAD	50,000,000
	MEAL SUBSIDY	50,000,000
0320616	UNESCO PARIS (TO BE TREATED AS FOREIGN MISSION & RELEASE ENBLOC)	
	TOTAL ALLOCATION:	551,914,821
Classification No.	EXPENDITURE ITEMS	
032061407000001	TOTAL PERSONNEL COST	251,914,821
	SALARY AND WAGES -GENERAL	251,914,821
032091107001401	TOTAL GOODS AND NON - PERSONAL SERVICES - GENERAL	300,000,000
	REGULAR OVERHEAD	300,000,000
	PERSONNEL	161,019,108,392
	OVERHEAD	21,995,232,293
	RECURRENT	183,014,340,686
	CAPITAL	33,625,096,425
	ALLOCATION	216,639,437,111