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NO	CODE	MDA	PERSONNEL	OVERHEAD	CAPITAL	TOTAL ALLOCATION
36.	0517018023	FEDERAL POLYTECHNIC UKANA	705,508,897	497,582,190	4,056,072,489	5,259,163,576
37.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	1,335,048,727	285,566,568	7,808,778,476	9,429,393,771
38.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,442,538,665	429,852,439	1,300,850,722	3,173,241,826
39.	0517018026	FEDERAL POLYTECHNIC DAURA, DAURA, KATSINA STATE	1,907,810,966	481,719,001	1,166,125,732	3,555,655,699
40.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	2,103,410,993	481,719,003	2,469,319,250	5,054,449,246
41.	0517018028	FEDERAL POLYTECHNIC AYEDE, OYO STATE	1,753,379,149	481,719,001	2,187,250,182	4,422,348,332
42.	0517018029	FEDERAL POLYTECHNIC, OHODO, ENUGU STATE	1,083,454,617	481,719,000	1,187,250,182	2,752,423,799
43.	0517018030	FEDERAL POLYTECHNIC, SHENDAN, PLATEAU STATE	1,626,283,187	481,719,001	1,217,805,187	3,325,807,375
44.	0517018031	FEDERAL POLYTECHNIC, UGEP, CROSS RIVER STATE	1,864,341,584	481,719,001	1,187,250,182	3,533,310,767
45.	0517018032	FEDERAL POLYTECHNIC, MONGUNO, BORNO STATE	1,165,609,414	481,719,001	1,187,250,182	2,834,578,597
46.	0517018033	FEDERAL POLYTECHNIC, WANNUNE, BENUE STATE	1,480,657,686	481,719,002	1,417,250,182	3,379,626,870
47.	0517018034	FEDERAL POLYTECHNIC, OROGUN, DELTA STATE.	1,335,469,188	399,333,932	706,761,342	2,441,564,462
48.	0517018035	FEDERAL POLYTECHNIC, KABO, KANO STATE	1,191,162,336	399,333,932	706,761,342	2,297,257,610
49.	0517018036	FEDERAL POLYTECHNIC, NGODO ISUOCHI, ABIA STATE	1,454,187,469	478,953,408	807,727,248	2,740,868,125
50.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,239,802,844	365,319,380	2,972,596,651	7,577,718,875
51.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	2,984,293,024	311,974,758	927,188,439	4,223,456,221
52.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	4,519,757,414	368,648,744	924,930,740	5,813,336,898
53.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	5,263,761,421	299,755,321	6,928,657,946	12,492,174,688
54.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	5,207,972,546	346,519,427	3,086,965,725	8,641,457,698
55.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	2,440,148,848	307,872,612	919,522,360	3,667,543,820
56.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	4,940,628,331	345,199,386	1,052,092,807	6,337,920,524
57.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	2,849,799,145	334,070,018	1,552,814,502	4,736,683,665
58.	0517019009	FEDERAL COLLEGE OF EDUCATION KONTAGORA	3,274,481,992	309,633,033	974,008,274	4,558,123,299
59.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	5,327,882,582	324,855,703	929,041,163	6,581,779,448
60.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	4,619,697,455	330,240,782	875,446,617	5,825,384,854
61.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	6,141,225,192	303,601,880	878,241,893	7,323,068,965
62.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	5,909,222,224	347,438,911	1,018,161,157	7,274,822,292
63.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	4,446,535,748	301,330,615	957,485,605	5,705,351,968
64.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	3,082,274,052	305,613,965	897,263,694	4,285,151,711
65.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	4,953,420,678	305,323,222	1,835,332,978	7,094,076,878
66.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	3,419,616,399	306,017,139	904,144,085	4,629,777,623
67.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	9,687,739,068	306,454,429	2,807,446,756	12,801,640,253
68.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	3,822,215,871	346,651,238	865,192,893	5,034,060,002
69.	0517019022	FEDERAL COLLEGE OF EDUCATION GIDAN MADI, SOKOTO	943,222,243	312,015,613	887,250,182	2,142,488,038
70.	0517019023	FEDERAL COLLEGE OF EDUCATION JAMA'ARE, BAUCHI STATE	686,374,541	312,015,613	3,158,450,182	4,156,840,336

0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2025 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
	TOTAL OVERHEAD		481,719,003
	TOTAL RECURRENT		2,585,129,996
	TOTAL CAPITAL		2,469,319,250
	TOTAL ALLOCATION		5,054,449,246
0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE		
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP23156302	PURCHASE OF OFFICIAL MOTOR VEHICLES	ONGOING	216,000,000
ERGP23156305	PURCHASE 1 UTILITY VAN	ONGOING	136,000,000
ERGP23168744	CONSTRUCTION DRAINAGE AND LANDSCAPING OF THE INSTITUTION, (PHASE I)	ONGOING	80,000,000
ERGP23189845	PROCUMENT OF SPORT CENTER	ONGOING	48,319,250
ERGP23204774	PROCUREMENT OF MASS COMMUNICATION EQUIPMENT	ONGOING	35,000,000
ERGP23204791	SUPPLY OF SOLAR STREETLIGHT AT THE POLYTECHNIC PERMANET SITE	ONGOING	84,000,000
ERGP23227818	PROCUREMENTOF GALLARY EQUIPMENT,OFFICE AND CLASSROOM FURNITURE FOR SCHOOL OF ENVIROMENTAL	NEW	120,000,000
ERGP23227930	PROCUREMENTOF AGRIC AND ANIMAL SCIENCE FACILITIES,EQUIPMENT ON LIVESTOCK	NEW	60,000,000
ERGP23227962	CONSTRUCTION OF VETINARY CLINIC AND EQUIPMENT	NEW	100,000,000
ERGP23228019	HUMAN RESOURCE MANAGEMENT AND SALARY SOFTWARE AND INFRUSTRUCTION	NEW	55,000,000
ERGP23228035	CONSTRUCTION OF METROLOGICAL STATION	NEW	15,000,000
ERGP5228064	PURCHASE OF AGRICULTURAL IMPLEMENT(TRUCTOR AND ACCESSORIES)	NEW	120,000,000
ERGP20253712	SUPPLY OF SCHOOL BAGS, SANDALS, MATHEMATICAL SETS, RAINCOATS, PENS, PENCILS AND BRANDED EXERCISE BOOKS TO SELECTED PRIMARY SCHOOLS IN OWAN FEDERAL CONSTITUENCY, EDO STATE	NEW	250,000,000
ERGP20253738	EMPOWERMENT ITEMS FOR YOUTHS - MOTOR BIKES, KEKE NAPEP AND MINI BUSES IN OWAN WEST LOCAL GOVERNMENT AREA, EDO STATE	NEW	500,000,000
ERGP20255077	RENOVATION AND UPGRADING OF PRIMARY HEALTH CARE CENTRES IN WURNO AND WURO JAM GASSOL LGA, BALI/GASSOL FEDERAL CONSTITUENCY, TARABA STATE	NEW	50,000,000
ERGP20258045	SUPPLY OF TRANSFORMERS IN COMMUNITIES IN TAKUM/DONGA/USSA FED. CONSTITUENCY, TARABA STATE.	NEW	150,000,000
ERGP20258064	SUPPLY OF MOTORCYCLES FOR SELECTED YOUTHS IN TAKUM/DONGA/USSA FED. CONSTITUENCY, TARABA STATE	NEW	150,000,000
ERGP20263310	CONSTRUCTION OF GUEST HOUSES FOR EMIRS IN BALANGA/BILLIRI FEDERAL CONSTITUENCY	NEW	250,000,000
ERGP20257532	CONSTRUCTION OF COLVERT ABD ROAD IMPROVEMENT IN KARAL-NYINI TO KIR IN GASSOL LGA, BALI/GASSOL FEDERAL CONSTITUENCY TARABA STATE	ONGOING	50,000,000
0517018028	FEDERAL POLYTECHNIC AYEDE, OYO STATE		
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		4,422,348,332
21	PERSONNEL COST		1,753,379,149
2101	SALARY		1,518,268,348
210101	SALARIES AND WAGES		1,518,268,348
21010101	SALARY		1,518,268,348
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		235,110,801
210201	ALLOWANCES		9,031,608
21020101	NON REGULAR ALLOWANCES		2,250,000
21020111	REGULAR ALLOWANCES		6,781,608
210202	SOCIAL CONTRIBUTIONS		226,079,193

0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2025 APPROPRIATION ACT
CODE	**LINE ITEM**		**AMOUNT**
21020201	NHIS		75,359,731
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		150,719,462
22	**OTHER RECURRENT COSTS**		**481,719,001**
2202	**OVERHEAD COST**		**481,719,001**
220201	**TRAVEL& TRANSPORT - GENERAL**		**55,000,000**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		55,000,000
220202	**UTILITIES - GENERAL**		**21,000,000**
22020201	ELECTRICITY CHARGES		1,000,000
22020202	TELEPHONE CHARGES		10,000,000
22020203	INTERNET ACCESS CHARGES		10,000,000
220203	**MATERIALS & SUPPLIES - GENERAL**		**71,800,000**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		50,000,000
22020302	BOOKS		4,000,000
22020303	NEWSPAPERS		500,000
22020304	MAGAZINES & PERIODICALS		300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,000,000
22020306	PRINTING OF SECURITY DOCUMENTS		2,000,000
22020307	DRUGS & MEDICAL SUPPLIES		10,000,000
220204	**MAINTENANCE SERVICES - GENERAL**		**40,000,000**
22020406	OTHER MAINTENANCE SERVICES		40,000,000
220205	**TRAINING - GENERAL**		**40,000,000**
22020501	LOCAL TRAINING		40,000,000
220206	**OTHER SERVICES - GENERAL**		**70,000,000**
22020601	SECURITY CHARGES		60,000,000
22020605	SECURITY OPERATIONS (OVERHEAD)		3,000,000
22020606	CLEANING AND FUMIGATION SERVICES		7,000,000
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**		**12,000,000**
22020701	FINANCIAL CONSULTING		10,000,000
22020703	LEGAL SERVICES		2,000,000
220208	**FUEL & LUBRICANTS - GENERAL**		**55,000,000**
22020801	MOTOR VEHICLE FUEL COST		25,000,000
22020803	PLANT / GENERATOR FUEL COST		30,000,000
220209	**FINANCIAL CHARGES - GENERAL**		**20,000,000**
22020902	INSURANCE PREMIUM		20,000,000
220210	**MISCELLANEOUS**		**96,919,001**
22021001	REFRESHMENT & MEALS		20,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		34,000,000
22021003	PUBLICITY & ADVERTISEMENTS		4,000,000
22021004	MEDICAL EXPENSES		3,619,001
22021006	POSTAGES & COURIER SERVICES		300,000
22021007	WELFARE PACKAGES		15,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		10,000,000
22021009	SPORTING ACTIVITIES		10,000,000
22021036	PAYMENT FOR OUTSOURCED SERVICES		0
23	**CAPITAL EXPENDITURE**		**2,187,250,182**
2301	**FIXED ASSETS PURCHASED**		**751,500,000**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**		**751,500,000**
23010105	PURCHASE OF MOTOR VEHICLES		495,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		72,000,000
23010113	PURCHASE OF COMPUTERS		0
23010114	PURCHASE OF COMPUTER PRINTERS		17,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		20,000,000
23010118	PURCHASE OF SCANNERS		2,500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		140,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		5,000,000
2302	**CONSTRUCTION / PROVISION**		**1,330,750,182**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**		**1,330,750,182**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		1,070,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		110,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		100,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS		50,750,182

0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS		2025 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2303	REHABILITATION / REPAIRS		
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL		105,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		105,000,000
2305	OTHER CAPITAL PROJECTS		105,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS		0
23050111	OPERATION COST OF THE PROGRAMME		0
	TOTAL PERSONNEL		0
	TOTAL OVERHEAD		1,753,379,149
	TOTAL RECURRENT		481,719,001
	TOTAL CAPITAL		2,235,098,150
	TOTAL ALLOCATION		2,187,250,182
0517018028	FEDERAL POLYTECHNIC AYEDE, OYO STATE		4,422,348,332
CODE	PROJECT NAME	TYPE	AMOUNT
ERGP10167901	PROVISION OF ELECTRICAL EQUIPMENT FOR SUPPLY OF ELECTRICITY	ONGOING	70,000,000
ERGP12226427	CONSTRUCTION OF ENTRANCE ROAD AT IRESAAPA TEMPORARY CAMPUS	NEW	50,750,182
ERGP23167890	CONSTRUCTION OF MAIN LIBRARY COMPLEX	ONGOING	100,000,000
ERGP23192781	COMPUTER AND OTHER OFFICE EQUIPMENTS	ONGOING	17,000,000
ERGP23208555	PURCHASE OF OPERATIONAL VEHICLES	ONGOING	495,000,000
ERGP23226098	INSTALLATION OF SOLAR POWER IN LECTURE ROOMS AT AYEDE MAIN CAMPUS	NEW	40,000,000
ERGP23226216	SUPPLY OF OFFICE TABLES AND CHAIRS TO ACADEMIC OFFICES FOR ACCREDITATION OF COURSES	NEW	10,000,000
ERGP23226235	SUPPLY OF WOODEN CABINET FOR SAVE KEEPING OF RECORDS IN ACADEMIC AND ADMINISTRATIVE OFFICES	NEW	5,000,000
ERGP23226320	SUPPLY OF REFRIDGERATOR TO DEANS, HEADS OF DEPARTMENTS AND ADMIN OFFICES FOR ACCREDITATION OF COURSES	NEW	2,000,000
ERGP23226477	SUPPLY OF LABORATORY EQUIPMENT FOR OFFICE TECHNOLOGY AND MANAGEMENT DEPARTMENT COURSE ACCREDITATION	NEW	20,000,000
ERGP23226507	SUPPLY OF LABORATORY EQUIPMENT FOR AGRICULTURAL TECHNOLOGY	NEW	50,000,000
ERGP23226548	SUPPLY OF TELEVISION AND DECODER TO ACADEMICS AND ADMINISTRATIVE OFFICES FOR ACCREDITATION OF COURSES	NEW	5,000,000
ERGP23226578	SUPPLY OF AIR CONDITIONER TO ACADEMIC AND ADMINISTRATIVE OFFICES FOR ACCREDITATION OF COURSES	NEW	10,000,000
ERGP23226729	SUPPLY OF STUDENTS CHAIRS AND TABLES AT LECTURE ROOMS	NEW	40,000,000
ERGP23226763	LANDSCAPING OF SCHOOL FRONTAGE FENCE AT IRESAAPA	NEW	5,000,000
ERGP27226255	RENOVATION OF EXISTING ACADEMIC BUILDING AT IRESAAPA TEMPORARY CAMPUS	NEW	50,000,000
ERGP27226358	RENOVATION OF SCHOOL GATE AT IRESAAPA TEMPORARY CAMPUS	NEW	20,000,000
ERGP27226446	CONSTRUCTION OF EXTERNAL WORK AT ADMINSTRATIVE BUILDING AT IRESAAPA TEMPORARY CAMPUS	NEW	30,000,000
ERGP27226787	CONSTRUCTION OF LABORATORY BUILDING FOR SCIENCE LABORATORY TECHNOLOGY DEPARTMENT FOR ACCREDITATION	NEW	20,000,000
ERGP27226807	CONSTRUCTION OF A BLOCK OF CLASSROOM FOR SCHOOL OF ENGINEERING AT PERMANENT CAMPUS, AYEDE	NEW	30,000,000
ERGP29226137	PROCUREMENT OF ICT EQUIPMENTS FOR ACCREDITATION OF COURSES	NEW	10,000,000

0517001001	**FEDERAL MINISTRY OF EDUCATION - HQTRS**		**2025 APPROPRIATION ACT**
CODE	**LINE ITEM**		**AMOUNT**
ERGP29226162	PROCUREMENT OF SCANNER FOR ACADEMICS AND ADMINISTRATIVE OFFICES	NEW	2,500,000
ERGP29226180	SUPPLY OF PHOTOCOPIER MACHINE FOR ACADEMIC AND ADMINISTRATIVE OFFICES	NEW	20,000,000
ERGP29226382	PURCHASE OF INTERACTIVE SMART BOARD IN LECTURE ROOMS FOR ACCREDITATION OF COURSES	NEW	20,000,000
ERGP29226682	SUPPLY OF EQUIPMENTS FOR CBT CENTRE AT AYEDE MAIN CAMPUS	NEW	40,000,000
ERGP30192953	CONSTRUCTION OF STUDENTS MULTI SKILLS CENTRE	ONGOING	20,000,000
ERGP30226405	PURCHASE OF EDUCATIONAL BOOKS INTO GENERAL AND DEPARTMENTAL LIBRARIES	NEW	5,000,000
ERGP20263438	CONSTRUCTION OF ENTREPRENEURSHIP SKILLS COMPLEX HOUSING NATIONAL QUALIFICATION FRAMEWORK (NSQF) SKILLS DEVELOPMENT CENTRE AND ENTREPRENEURSHIP DEVELOPMENT CENTRE WITH EQUIPMENT, TOOLS AND CONSUMABLES AT THE FEDERAL POLYTECHNIC AYEDE, OYO STATE	NEW	500,000,000
ERGP20263439	CONSTRUCTION OF 25 PLOTS IRRIGATED ICT- CENSORED CONTROLLED AND SOLAR-POWERED GREENHOUSE FOR THE PRODUCTION OF TOMATOES, SCOTTISH BONNET, CAYENNE PEPPER, AND BELL PEPPER WITH EQUIPMENT TOOLS AND CONSUMABLES AT THE FEDERAL POLYTECHNIC AYEDE, OYO STATE	NEW	500,000,000
0517018029	**FEDERAL POLYTECHNIC, OHODO, ENUGU STATE**		
CODE	**LINE ITEM**		**AMOUNT**
2	**EXPENDITURE**		**2,752,423,799**
21	**PERSONNEL COST**		**1,083,454,617**
2101	**SALARY**		**916,842,817**
210101	**SALARIES AND WAGES**		**916,842,817**
21010101	SALARY		916,842,817
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**		**166,611,800**
210201	**ALLOWANCES**		**30,746,436**
21020101	NON REGULAR ALLOWANCES		2,250,000
21020111	REGULAR ALLOWANCES		28,496,436
210202	**SOCIAL CONTRIBUTIONS**		**135,865,364**
21020201	NHIS		45,288,455
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		90,576,909
22	**OTHER RECURRENT COSTS**		**481,719,000**
2202	**OVERHEAD COST**		**481,719,000**
220201	**TRAVEL& TRANSPORT - GENERAL**		**70,000,000**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		70,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		0
220202	**UTILITIES - GENERAL**		**32,019,000**
22020201	ELECTRICITY CHARGES		20,019,000
22020202	TELEPHONE CHARGES		4,000,000
22020203	INTERNET ACCESS CHARGES		3,000,000
22020205	WATER RATES		5,000,000
220203	**MATERIALS & SUPPLIES - GENERAL**		**67,400,000**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		15,400,000
22020302	BOOKS		10,000,000
22020303	NEWSPAPERS		1,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS		7,000,000
22020307	DRUGS & MEDICAL SUPPLIES		1,000,000
22020309	UNIFORMS & OTHER CLOTHING		2,500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		20,000,000
22020312	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL		10,000,000
220204	**MAINTENANCE SERVICES - GENERAL**		**43,000,000**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		10,000,000