



2025 APPROPRIATION ACT		
CODE	LINE ITEM	AMOUNT
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	
ERGP23233620	CONSTRUCTION AND FURNISHING OF 500 SEATS LECTURE THEATER	NEW 1,000,000,000
ERGP26233621	CONSTRUCTION AND EQUIPPING OF SPORTS COMPLEX	NEW 500,000,000
ERGP20259843	CONSTRUCTION OF COMPREHENSIVE HOSPITAL FUNTUA IN KATSINA SOUTH SENATORIAL DISTRICT	NEW 200,000,000
ERGP20260667	CONSTRUCTION OF 150 CAPACITY I.C.T. CENTRE IN KAFUR LGA OF KATSINA SOUTH SENATORIAL DISTRICT	NEW 200,000,000
ERGP20260668	CONSTRUCTION OF 150 CAPACITY I.C.T. CENTRE IN FASKARI LGA OF KATSINA SOUTH SENATORIAL DISTRICT	NEW 200,000,000
ERGP20260669	CONSTRUCTION OF 150 CAPACITY I.C.T. CENTRE IN DANJA LGA OF KATSINA SOUTH SENATORIAL DISTRICT	NEW 200,000,000
ERGP20260677	CONSTRUCTION OF LIBRARY IN FUNTUA LGA OF KATSINA SOUTH SENATORIAL DISTRICT, KATSINA STATE	NEW 200,000,000
0517021054	FEDERAL UNIVERSITY OF MEDICAL AND HEALTH SCIENCES, KWALE, DELTA STATE	
2	EXPENDITURE	AMOUNT
21	PERSONNEL COST	3,361,136,952
2101	SALARY	2,256,278,224
210101	SALARIES AND WAGES	2,070,641,815
21010101	SALARY	2,070,641,815
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	185,636,409
210201	ALLOWANCES	76,397,328
21020111	REGULAR ALLOWANCES	76,397,328
210202	SOCIAL CONTRIBUTIONS	109,239,081
21020201	NHIS	36,413,027
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION	72,826,054
22	OTHER RECURRENT COSTS	398,097,386
2202	OVERHEAD COST	398,097,386
220201	TRAVEL & TRANSPORT - GENERAL	84,314,246
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,615,991
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,300,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	23,004,041
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,394,214
220202	UTILITIES - GENERAL	27,027,000
22020201	ELECTRICITY CHARGES	10,920,000
22020202	TELEPHONE CHARGES	2,730,000
22020203	INTERNET ACCESS CHARGES	1,820,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES	9,100,000
22020205	WATER RATES	2,184,000
22020206	SEWERAGE CHARGES	273,000
220203	MATERIALS & SUPPLIES - GENERAL	56,848,071
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	22,750,000
22020307	DRUGS & MEDICAL SUPPLIES	9,100,000
22020309	UNIFORMS & OTHER CLOTHING	5,460,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	9,100,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,338,071
220204	MAINTENANCE SERVICES - GENERAL	39,950,238
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,730,000
22020402	MAINTENANCE OF OFFICE FURNITURE	4,550,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,100,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,100,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,190,238
22020406	OTHER MAINTENANCE SERVICES	2,730,000
22020413	MAINTENANCE OF STREET LIGHTS	4,550,000
220205	TRAINING - GENERAL	20,930,000
22020501	LOCAL TRAINING	15,470,000
22020502	INTERNATIONAL TRAINING	5,460,000
220206	OTHER SERVICES - GENERAL	36,400,000



0517001001		FEDERAL MINISTRY OF EDUCATION - HQTRS		2025
CODE	LINE ITEM			AMOUNT
22020601	SECURITY CHARGES			9,100,000
22020602	LAND USE CHARGES			13,650,000
22020603	OFFICE RENT			13,650,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			28,210,000
22020701	FINANCIAL CONSULTING			4,550,000
22020702	INFORMATION TECHNOLOGY CONSULTING			7,280,000
22020703	LEGAL SERVICES			4,550,000
22020704	ENGINEERING SERVICES			6,370,000
22020709	AUDITING OF ACCOUNTS			5,460,000
220208	FUEL & LUBRICANTS - GENERAL			21,154,908
22020801	MOTOR VEHICLE FUEL COST			7,280,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			2,787,649
22020803	PLANT / GENERATOR FUEL COST			10,920,000
22020806	COOKING GAS/FUEL COST			167,259
220209	FINANCIAL CHARGES - GENERAL			17,257,886
22020901	BANK CHARGES (OTHER THAN INTEREST)			557,530
22020902	INSURANCE PREMIUM			16,700,356
220210	MISCELLANEOUS			66,005,037
22021001	REFRESHMENT & MEALS			7,280,000
22021002	HONORARIUM & SITTING ALLOWANCE			4,550,000
22021003	PUBLICITY & ADVERTISEMENTS			7,280,000
22021004	MEDICAL EXPENSES			3,640,000
22021006	POSTAGES & COURIER SERVICES			2,787,649
22021007	WELFARE PACKAGES			18,627,388
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			9,100,000
22021010	DIRECT TEACHING & LABORATORY COST			7,280,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION			5,460,000
23	CAPITAL EXPENDITURE			706,761,342
2301	FIXED ASSETS PURCHASED			396,671,342
230101	PURCHASE OF FIXED ASSETS - GENERAL			396,671,342
23010105	PURCHASE OF MOTOR VEHICLES			250,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			30,000,000
23010113	PURCHASE OF COMPUTERS			30,000,000
23010119	PURCHASE OF POWER GENERATING SET			56,671,342
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT			30,000,000
2302	CONSTRUCTION / PROVISION			300,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL			300,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES			300,000,000
2303	REHABILITATION / REPAIRS			10,090,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL			10,090,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS			10,090,000
	TOTAL PERSONNEL			2,256,278,224
	TOTAL OVERHEAD			398,097,386
	TOTAL RECURRENT			2,654,375,610
	TOTAL CAPITAL			706,761,342
	TOTAL ALLOCATION			3,361,136,952
0517021054	FEDERAL UNIVERSITY OF MEDICAL AND HEALTH SCIENCES, KWALE, DELTA STATE			
CODE	PROJECT NAME	TYPE		AMOUNT
ERGP23225834	UTILITY OPERATIONAL VEHICLES FOR PRINCIPAL OFFICERS	NEW		250,000,000
ERGP23225941	PURCHASE OF OFFICE FURNITURE AND FITTINGS FOR ADMINISTRATIVE AND ICT STAFF FOR TAKE OFF SITE	NEW		30,000,000
ERGP23225953	REHABILITATION / REPAIRS OF OFFICE BUILDINGS FOR TAKE OFF SITE	NEW		10,090,000
ERGP23225962	PURCHASE OF 3 IN 1 COMPUTERS SYSTEMS FOR ADMINISTRATIVE AND ICT STAFF	NEW		30,000,000
ERGP23225976	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES FOR STAFF AND STUDENTS	NEW		300,000,000



0517001001 FEDERAL MINISTRY OF EDUCATION - HQTRS			2025 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
ERGP23225985	PURCHASE AND INSTALLATION OF 100 KVA POWER GENERATING SET FOR TAKE OFF SITE	NEW	56,671,342
ERGP23225998	PURCHASE OF HEALTH / MEDICAL EQUIPMENT FOR THE UNIVERSITY HOSPITAL	NEW	30,000,000
0517021055 ADEYEMI FEDERAL UNIVERSITY OF EDUCATION, ONDO			2025 APPROPRIATION ACT
CODE	LINE ITEM		AMOUNT
2	EXPENDITURE		7,435,265,759
21	PERSONNEL COST		6,134,520,822
2101	SALARY		5,132,426,307
210101	SALARIES AND WAGES		5,132,426,307
21010101	SALARY		5,132,426,307
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		1,002,094,515
210201	ALLOWANCES		233,891,628
21020111	REGULAR ALLOWANCES		233,891,628
210202	SOCIAL CONTRIBUTIONS		768,202,887
21020201	NHIS		256,067,629
21020202	CONTRIBUTORY PENSION - EMPLOYER'S CONTRIBUTION		512,135,258
22	OTHER RECURRENT COSTS		307,666,316
2202	OVERHEAD COST		307,666,316
220201	TRAVEL & TRANSPORT - GENERAL		38,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		20,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,000,000
220202	UTILITIES - GENERAL		140,000,000
22020201	ELECTRICITY CHARGES		140,000,000
220203	MATERIALS & SUPPLIES - GENERAL		17,666,316
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		17,666,316
220204	MAINTENANCE SERVICES - GENERAL		0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		0
22020406	OTHER MAINTENANCE SERVICES		0
22020410	MAINTENANCE OF ROADS AND BRIDGES		0
220205	TRAINING - GENERAL		0
22020501	LOCAL TRAINING		0
220206	OTHER SERVICES - GENERAL		0
22020601	SECURITY CHARGES		0
22020606	CLEANING AND FUMIGATION SERVICES		0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		0
22020703	LEGAL SERVICES		0
22020709	AUDITING OF ACCOUNTS		0
220208	FUEL & LUBRICANTS - GENERAL		70,000,000
22020803	PLANT / GENERATOR FUEL COST		70,000,000
220209	FINANCIAL CHARGES - GENERAL		0
22020902	INSURANCE PREMIUM		0
220210	MISCELLANEOUS		42,000,000
22021002	HONORARIUM & SITTING ALLOWANCE		0
22021004	MEDICAL EXPENSES		0
22021007	WELFARE PACKAGES		0
22021010	DIRECT TEACHING & LABORATORY COST		42,000,000
2204	GRANTS AND CONTRIBUTIONS		0
220401	LOCAL GRANTS AND CONTRIBUTIONS		0
22040114	GRANTS TO COMMUNITIES / NON GOVERNMENTAL ORGANISATIONS (NGO)		0
23	CAPITAL EXPENDITURE		993,078,621
2301	FIXED ASSETS PURCHASED		150,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL		150,000,000
23010119	PURCHASE OF POWER GENERATING SET		150,000,000
2302	CONSTRUCTION / PROVISION		843,078,621
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL		843,078,621
23020114	CONSTRUCTION / PROVISION OF ROADS		400,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		443,078,621
	TOTAL PERSONNEL		6,134,520,822