

Citizens Wealth Platform

(A Platform of non-governmental and faith based organisations, professional associations and other citizens groups dedicated to ensuring that public resources are made to work and be of benefit to all)

RECOMMENDATIONS ON THE 2012 FEDERAL BUDGET ESTIMATES AND THE EFFECTIVE IMPLEMENTATION OF PUBLIC FINANCE REFORM LAWS

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By

Citizens Wealth Platform

(Being an advocacy intervention by the Citizens Wealth Platform to the dialogue on the consideration of the 2012 Federal Budget Estimates and the implementation of key Fiscal Governance Reform laws - Freedom of Information, Public Procurement, Fiscal Responsibility and the Nigerian Extractive Industries Transparency Initiative.

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PROPOSED SAVINGS IN THE 2012 FEDERAL BUDGET

MDA	PROPOSED ALLOCATION	RECOMMENDED SAVINGS
NATIONAL ASSEMBLY	150,000,000,000	75,000,000,000
NATIONAL JUDICIAL COUNCIL	85,000,000,000	25,500,000,000
TRAVEL & TRANSPORT-GENERAL	27,587,191,500	13,793,595,750
SPORTS ACTIVITIES	682,779,867.91	682,779,867.91
HEALTH(DRUGS & MEDICAL)	1,730,614,728.84	1,730,614,728.84
COMPUTERS & SOFTWARES ACQUISITION	5,850,524,059	2,925,262,029.50
LINE ITEMS	84,284,050,091	23,978,723,531
TOTAL	<u>355,135,160,247</u>	<u>143,610,975,907</u>

Note: These proposed savings are examples of possible savings and not exhaustive of cuts that can be made in the 2012 budget.

1.1 KEY ISSUES AND PLUGGING LEAKAGES IN THE 2012 FEDERAL ESTIMATES

This memo provides a guide in plugging areas of leakage in the 2012 Federal Budget and other issues of transparency, accountability and value for money. It is documented by the Citizens Wealth Platform - a Platform of non-governmental and faith based organisations, professional associations and other citizens groups dedicated to ensuring that public resources are made to work and be of benefit to all.

No	Budget	Issue (s)	Recommendation	Justification
1.	Statutory Transfers. (1) National Judicial Council: 85,000,000,000 (2) National Assembly: 150,000,000,000 (3) Niger-Delta Development Commission: 54,691,649,372 (4) Universal Basic Education: 68,237,452,545 (5) Independent National Electoral Commission (INEC): 40,000,000,000. Total: 397,929,101,917	Statutory transfers are stated as lump sums without any details or disaggregation.	Disaggregate the statutory transfers and provide details of the allocations like the budgets of other MDAs. The National Assembly should cut its vote by 50% and the NJC should also consider cutting its vote down by not less than 30%. NDDC's budget should be scrutinized vis-à-vis the budgets of the states that benefit from the Commission and the Ministry of the Niger Delta to fish out duplications and waste.	There is no law authorizing lump sum statement of allocations. Stating statutory transfers as lump sums is not acceptable in a constitutional democracy founded on the rule of law and the sovereignty of the people. Indeed, no agency of government, under any guise, is allowed to spend public resources in a way and manner and for purposes not known to citizens. See section 48 of the Fiscal Responsibility Act. The previous published budgets of the National Assembly are filled with wasteful expenditure from

				which great savings can be made. The NJC needs to cut down its expenses to free up resources for investments in wealth creation and poverty reduction.
2.	The line item referred to as “welfare packages”.	Legality of the provision and its legitimacy in a budget of fiscal consolidation.	Remove all provisions for welfare packages.	It is an illegal practice not founded on any law. The welfare of the staff of MDAs is already provided for in the personnel cost reflecting as salaries and wages and other perks of office. Coming back to provide another welfare package is a duplication of costs.
3.	Requests for computers, printers, software and office equipment	The demand is over-bloated and represents the trend over the years.	NASS should demand for an inventory of computers, printers and software from MDAs so as to be in a position to determine the appropriateness of the	There is an incredible request for computers, software, printers and photocopying machines across all MDAs. Previous budgets also show this massive demand. The legislature should be asked to confirm the available hard and software and determine the reasonableness of these demands. It appears this is way to ensure job for the boys through a contract. This

			requests.	unnecessarily shoots up the cost of governance - not through recurrent expenditure but by concentrating spending on administrative capital instead of developmental capital.
4.	Requests for motor vehicles	Whether they conform to government's policy on cost control. What happened to the monetization programme of government?	Review the demands for new vehicles in line with government's policy on cost control in the acquisition of new vehicles. Government also needs to continue the implementation of the monetization of benefits.	Government says in "documents accompanying the budget" that procurement of motor vehicles have been deferred except ambulances, blackmaria, hilux, vans, etc. Some of the requests in the budget do not seem to be in conformity with this measure on cost control. The continued implementation of the monetization programme will save resources and cut down expenditure. By our estimate, government can save over N5b from the review exercise.
5.	Travel and Transport	The provisions are high.	Consider cutting down this item by about 50% across the board. However, sector to sector analysis may provide exceptions to	This will save money for other more pressing needs.

			the 50% rule – more cuts may be necessary in some MDAs while some may attract less cuts.	
6.	Security Votes	Duplicating already existing cost heads and propriety of the vote.	Remove this expenditure item.	The idea of a security vote has been severally abused and is still very wide open to further abuse. This special demand is unnecessary and should be taken care of by the normal security services that receive appropriation from the federal budget. These requests are not part of the amount of money already provided for security in the 2012 budget.
7.	Too many MDAs requesting for allocations	The budget shows that the number of MDAs are too many	The legislature should collaborate with the executive and particularly review the reports of the committees set up by the President on pruning expenditure and cutting down on the number of MDAs. This should be done before the end of the first	There are too many agencies collecting huge sums of money and delivering little or no tangible services. Merging, restructuring or even repealing their enabling laws to ensure that they cease to exist will facilitate the pruning down of wasteful expenditure.

			quarter to ensure that they do not reappear in the run-up to the 2013 budget	
8.	Capital projects especially in the Ministry of Works	Too many projects competing for very little resources. The budget of the Ministry of Works for roads and other projects is too thinly spread.	The executive and the legislature should streamline government projects and start implementing the PPP option particularly in the Ministry of Works. Very important roads can be funded by the budget so as to finish construction on time while firming out others to partners/investors. The Infrastructure Concession and Regulatory Commission's expertise would prove very useful here in project packaging and documentation.	This will ensure that budgetary projects are adequately provided for and completed on schedule.
9.	Presidential Air Fleet	The cost of purchase and maintenance of the Fleet	It is recommended that two aircrafts should be left for the President's use while the remaining	This will reduce the amount of money needed to purchase and maintain the aircrafts in the Fleet. It will further generate

			aircrafts in the Presidential Air Fleet be privatized.	revenue for government since the aircrafts will be available for hire by the public
10. a.	Creating jobs and reinvigorating the economy.	How to make Nigeria's public resources to largely benefit Nigerians.	<p>The Public Procurement Act should be used to encourage the patronage of local goods and services and ensure that at least 70% of public expenditure is re-injected into the economy through public procurement. The Bureau of Public Procurement and the Standards Organisation of Nigeria should make special rules and policies to ensure that this is carried out. The current procurement rules cannot guarantee this.</p> <p>The Appropriation Act should make it mandatory for all</p>	Nigeria can no longer afford to be exporting jobs and encouraging capital flight by using its public resources to patronize the products of foreign companies. The advantage is that Nigerian companies will increase their capacity utilization, hire more hands, increase their profit and as such, pay more tax to government. It is indeed a win - win situation for all.

b.	“Fly Nigeria”	How to make Nigeria’s public resources to largely benefit Nigerians and grow our local airlines.	government officials, consultants, agents, etc travelling at the public expense or whose travel is funded from any vote in the Appropriation to travel by a Nigerian airline except if there is no Nigerian airline flying on that route.	This would curb capital flight and increase the profits of the local airlines who will hire more hands and pay more tax to the government. Advanced economies like the United States have similar laws and practices. This should be in the Appropriation Act pending when the Fly Nigeria Act will be presented to NASS and enacted into law.
11	Personnel Costs	The bloated personnel vote stated at N1.655trillion is consuming a disproportionate amount of available resources. The delay in the full implementation of the Integrated Payroll and Personnel Information System (IPPIS) conceptualized as a central payment	IPPIS should cover all MDAs. IPPIS personnel figures should be used as the basis for the computation of personnel costs as against the current practice of using figures from the Budget Office of the Federation being the unverified figure submitted by MDAs.	The pilot project which started in 2006 led 78 MDAs to submit a nominal roll of 125,592 officers while the actual on IPPIS, after data capture and verification, amounted to 89,384 leaving a variance of 36,208 ghost workers. Personnel budget discrepancies between actual on IPPIS and the budgeted personnel cost by the Budget Office of the Federation has persisted. This is because the personnel cost submitted by the Budget Office is based on the

		<p>process for all public servants whose emoluments is drawn from the Consolidated Revenue Fund is also facilitating waste in the system.</p> <p>Some disengaged staff who received their entitlements have been reabsorbed into service</p>	<p>They should be shown the exit door from the service</p>	<p>personnel cost estimate submitted by MDAs as against the actual on IPPIS.</p> <p>The law does not permit a staff who has collected his retirement and terminal benefits to come back to service and start working like a normal staff unless he is brought back on a specific contract or he refunds the terminal benefits so that he will receive them at the time he will leave service.</p>
12 a.	Education and Health Estimates	They do not meet national needs and targets and international standards.	The education budget should be increased to 26% of the budget while health should be moved to 15% of the budget.	If Nigeria is to meet the MDGs and indeed lay a solid foundation for development and economic growth, then allocation to these ministries should be increased.

b.	Funding for infrastructure	The funding for infrastructure (roads, power, etc) is meagre	Apart from the vote for education and health, the funding for infrastructure should also be increased. The increases should be funded from the earlier identified savings.	The funding should be increased if we are to meet the MDGs. Improved infrastructure will facilitate economic growth and development.
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Other Cost Cutting Issues Outside the Budget

Issue	Recommendation
Number of Ministers in the Federal Executive	This should be streamlined to no more than 37 in accordance with the 1999 Constitution
Number of cars in the convoy of Ministers	No Minister should have more than one official vehicle
Number of MDAs should be reduced	Government should come up with a white paper on the report of the Committee set up by the President to rationale MDAs
Bloated number of Special Advisers, Assistants, etc to the President	The legislature should ensure that they do not exceed 20.
Operating Surplus	The Fiscal Responsibility Commission should take steps to ensure that 80% of the operating surplus of every scheduled corporation is paid into the Consolidated Revenue Fund on time as stipulated in the Fiscal Responsibility Act.

1.2 TRAVEL AND TRANSPORT

Consider cutting down this item by about 50% across the board. However, sector to sector analysis may provide exceptions to the 50% rule – more cuts may be necessary in some MDAs while some may attract less cuts.

MDA	LINE ITEM	AMOUNT(N)
1 PRESIDENCY	TRAVEL& TRANSPORT - GENERAL	2,927,956,956
2 OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION	TRAVEL& TRANSPORT - GENERAL	545,047,256
3 FEDERAL MINISTRY OF YOUTH DEVELOPMENT	TRAVEL& TRANSPORT - GENERAL	65,684,408
4 POLICE FORMATIONS AND COMMAND	TRAVEL& TRANSPORT - GENERAL	928,373,711
5 MINISTRY OF POLICE AFFAIRS	TRAVEL& TRANSPORT - GENERAL	146,740,161
6 FEDERAL MINISTRY OF WOMEN AFFAIRS	TRAVEL& TRANSPORT - GENERAL	176,893,438
7 FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	TRAVEL& TRANSPORT - GENERAL	165,793,221
8 FEDERAL MINISTRY OF WATER RESOURCES	TRAVEL& TRANSPORT - GENERAL	127,155,717
9 OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION	TRAVEL& TRANSPORT - GENERAL	279,074,807
10 INDEPENDENT CORRUPT PRACTICES AND	TRAVEL& TRANSPORT - GENERAL	392,010,348

OTHER RELATED OFFENCES COMMISSION			
11	MINISTRY OF DEFENCE	TRAVEL& TRANSPORT - GENERAL	7,398,401,899
12	FEDERAL MINISTRY OF EDUCATION	TRAVEL& TRANSPORT - GENERAL	6,659,148,862
13	FEDERAL MINISTRY OF HEALTH	TRAVEL& TRANSPORT - GENERAL	436,869,675
14	FEDERAL MINISTRY OF FINANCE	TRAVEL& TRANSPORT - GENERAL	1,041,873,920
15	FEDERAL MINISTRY OF TRADE AND INVESTMENT	TRAVEL& TRANSPORT - GENERAL	221,896,958
16	FEDERAL MINISTRY OF INFORMATION AND COMMUNICATIONS	TRAVEL& TRANSPORT - GENERAL	127,793,583
17	FEDERAL MINISTRY OF COMMUNICATIONS AND TECHNOLOGY	TRAVEL& TRANSPORT - GENERAL	85,122,182
18	FEDERAL MINISTRY OF INTERIOR	TRAVEL& TRANSPORT - GENERAL	1,553,813,751
19	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	TRAVEL& TRANSPORT - GENERAL	223,331,177
20	FEDERAL MINISTRY OF JUSTICE	TRAVEL& TRANSPORT - GENERAL	268,631,110
21	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY	TRAVEL& TRANSPORT - GENERAL	219,315,227
22	FEDERAL MINISTRY OF POWER	TRAVEL& TRANSPORT - GENERAL	214,291,981
23	MINISTRY OF SCIENCE & TECHNOLOGY	TRAVEL& TRANSPORT - GENERAL	225,773,884
24	FEDERAL MINISTRY OF TRANSPORT	TRAVEL& TRANSPORT - GENERAL	285,767,419

25	FEDERAL MINISTRY OF PETROLEUM RESOURCES	TRAVEL& TRANSPORT - GENERAL	667,143,387
26	MINISTRY OF WORKS	TRAVEL& TRANSPORT - GENERAL	155,787,640
27	MINISTRY OF LANDS & HOUSING	TRAVEL& TRANSPORT - GENERAL	148,888,347
28	FEDERAL MINISTRY OF MINES & STEEL DEVELOPMENT	TRAVEL& TRANSPORT - GENERAL	125,786,509
29	FEDERAL MINISTRY OF AVIATION	TRAVEL& TRANSPORT - GENERAL	194,194,542
30	NATIONAL SALARIES INCOMES AND WAGES COMMISSION, ABUJA	TRAVEL& TRANSPORT - GENERAL	56,228,179
31	FEDERAL MINISTRY OF ENVIRONMENT	TRAVEL& TRANSPORT - GENERAL	154,777,456
32	FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION	TRAVEL& TRANSPORT - GENERAL	198,723,374
33	NATIONAL PLANNING COMMISSION	TRAVEL& TRANSPORT - GENERAL	293,837,360
34	INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	TRAVEL& TRANSPORT - GENERAL	69,749,791
35	NATIONAL POPULATION COMMISSION	TRAVEL& TRANSPORT - GENERAL	84,078,406
36	CODE OF CONDUCT BUREAU	TRAVEL& TRANSPORT - GENERAL	113,337,477
37	CODE OF CONDUCT TRIBUNAL	TRAVEL& TRANSPORT - GENERAL	41,442,571
38	PUBLIC COMPLAINTS COMMISSION	TRAVEL& TRANSPORT - GENERAL	108,165,133
39	REVENUE MOBILISATION ALLOCATION AND	TRAVEL& TRANSPORT - GENERAL	257,288,704

FISCAL COMMISSION			
40	FEDERAL CIVIL SERVICE COMMISSION	TRAVEL& TRANSPORT - GENERAL	<i>201,000,974</i>
41	FEDERAL CHARACTER COMMISSION	TRAVEL& TRANSPORT - GENERAL	<i>163,639,551</i>
TOTAL			<u><i>27,587,191,500</i></u>
50% OF TOTAL			<u><i>13,793,595,750</i></u>

1.3 PROPOSED SAVINGS FROM MEDICAL EXPENSES AND SPORTS ACTIVITIES VOTES

MDAs	LINE ITEM	HEALTH (DRUGS & MEDICAL) The provision(s) for drugs and medical expenses appear superfluous considering provisions for the National Health Insurance Scheme and the monetization of benefits. Kindly remove	SPORT ACTIVITIES The sum(s) of money voted for sports activities is clearly not a priority at this time citizens are being called upon to make sacrifices. The staff of these agencies should pay for their sporting facilities if they need them. Kindly remove
STATE HOUSE - HQTRS	DRUGS & MEDICAL SUPPLIES	314,323,463.00	
	MEDICAL EXPENSES	84,311,634.00	
	SPORTING ACTIVITIES		21,484,700.00
OFFICE OF THE VICE PRESIDENT	MEDICAL EXPENSES	20,802,221.00	
BORDER COMMUNITIES DEVELOPMENT AGENCY	PURCHASE OF SPORTING / GAMING EQUIPMENT		1,098,052.00
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	MEDICAL EXPENSES	202,466.00	
ECONOMIC AND FINANCIAL CRIMES	DRUGS & MEDICAL SUPPLIES	16,484,424.00	

COMMISSION			
	MEDICAL EXPENSES	8,926,391.00	
	SPORTING ACTIVITIES		60,283,525.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION - (SGF)	MEDICAL EXPENSES	30,726,516.00	
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	SPORTING ACTIVITIES		6,969,644.00
NATIONAL IDENTITY MANAGEMENT COMMISSION	DRUGS & MEDICAL SUPPLIES	7,687,194.00	
	SPORTING ACTIVITIES		5,984,301.00
FEDERAL ROAD SAFETY COMMISSION	DRUGS & MEDICAL SUPPLIES	61,586,275.00	
	MEDICAL EXPENSES	23,625,780.00	
	SPORTING ACTIVITIES		14,322,587.00
FEDERAL MINISTRY OF YOUTH DEVELOPMENT	DRUGS & MEDICAL SUPPLIES	994,208.00	
MINISTRY OF POLICE AFFAIRS	DRUGS & MEDICAL SUPPLIES	3,678,091.00	
	MEDICAL EXPENSES	3,300,650.00	
	SPORTING ACTIVITIES		6,535,895.00

POLICE FORMATIONS AND COMMAND	DRUGS & MEDICAL SUPPLIES	57,468,030.00	
	MEDICAL EXPENSES	41,181,375.00	
	SPORTING ACTIVITIES		7,487,523.00
FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	SPORTING ACTIVITIES		7,905,753.00
FEDERAL MINISTRY OF WOMEN AFFAIRS	DRUGS & MEDICAL SUPPLIES	2,171,039.38	
	SPORTING ACTIVITIES		3,437,479.02
FEDERAL MINISTRY OF WATER RESOURCES	SPORTING ACTIVITIES		19,172,457.00
AUDITOR-GENERAL OF THE FEDERATION	DRUGS & MEDICAL SUPPLIES	274,252.00	
	MEDICAL EXPENSES	2,605,229.00	
	SPORTING ACTIVITIES		10,284,437.00
INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION	DRUGS & MEDICAL SUPPLIES	14,603,794.00	
	MEDICAL EXPENSES	20,076,335.00	
	SPORTING ACTIVITIES		4,692,112.00
MINISTRY OF DEFENCE - MAIN MOD	DRUGS & MEDICAL SUPPLIES	37,750,557.00	

	MEDICAL EXPENSES	11,790,120.00	
	SPORTING ACTIVITIES		11,218,057.00
DEFENCE HEADQUARTERS	DRUGS & MEDICAL SUPPLIES	42,732,800.00	
	MEDICAL EXPENSES	4,210,390.00	
	SPORTING ACTIVITIES		38,502,700.00
NIGERIAN NAVY	MEDICAL EXPENSES	11,139,568.00	
NIGERIAN AIR FORCE	DRUGS & MEDICAL SUPPLIES	134,804,748.00	
	MEDICAL EXPENSES	1,054,540.00	
	SPORTING ACTIVITIES		106,297,621.00
NIGERIAN DEFENCE ACADEMY (NDA)	DRUGS & MEDICAL SUPPLIES	22,457,516.00	
	MEDICAL EXPENSES	33,479,819.00	
	SPORTING ACTIVITIES		11,303,325.00
NIGERIAN DEFENCE COLLEGE	DRUGS & MEDICAL SUPPLIES	31,728,603.00	
	MEDICAL EXPENSES	29,551,149.00	
	SPORTING ACTIVITIES		12,197,194.00
ARMED FORCES COMMAND AND STAFF	DRUGS & MEDICAL SUPPLIES	10,122,841.00	

COLLEGE			
	MEDICAL EXPENSES	3,270,986.00	
NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	DRUGS & MEDICAL SUPPLIES	521,011.00	
	MEDICAL EXPENSES	893,895.00	
	SPORTING ACTIVITIES		1,965,965.00
DEFENCE INTELLIGENCE AGENCY	DRUGS & MEDICAL SUPPLIES	12,226,247.00	
DEFENCE INTELLIGENCE SCHOOL	DRUGS & MEDICAL SUPPLIES	4,971,038.00	
	MEDICAL EXPENSES	1,721,572.00	
DEFENCE MISSIONS	MEDICAL EXPENSES	74,161,167.00	
MINISTRY OF FOREIGN AFFAIRS	DRUGS & MEDICAL SUPPLIES	14,655,005.00	
	MEDICAL EXPENSES	78,000,100.00	
	SPORTING ACTIVITIES		13,900,500.00
FEDERAL MINISTRY OF FINANCE - HQTRS	DRUGS & MEDICAL SUPPLIES	1,954,649.00	

	MEDICAL EXPENSES	2,881,598.00	
	SPORTING ACTIVITIES		30,304,311.00
DEBT MANAGEMENT OFFICE	DRUGS & MEDICAL SUPPLIES	164,512.00	
BUDGET OFFICE OF THE FEDERATION	DRUGS & MEDICAL SUPPLIES	1,309,950.00	
	MEDICAL EXPENSES	1,197,900.00	
	SPORTING ACTIVITIES		16,785,694.00
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	DRUGS & MEDICAL SUPPLIES	7,029,416.00	
	MEDICAL EXPENSES	12,797,223.00	
	SPORTING ACTIVITIES		9,682,112.00
FEDERAL MINISTRY OF HEALTH- HQTRS	DRUGS & MEDICAL SUPPLIES	35,842,717.00	
FEDERAL MINISTRY OF TRADE AND INVESTMENT	MEDICAL EXPENSES	3,197,502.00	
	SPORTING ACTIVITIES	4,849,545.00	
FEDERAL MINISTRY OF INFORMATION AND COMMUNICATIONS-	DRUGS & MEDICAL SUPPLIES	5,584,179.06	

HQTRS			
	SPORTING ACTIVITIES	26,292,976.66	
FEDERAL MINISTRY OF COMMUNICATIONS AND TECHNOLOGY-HQTRS	DRUGS & MEDICAL SUPPLIES	3,544,785.00	
	MEDICAL EXPENSES	10,909,204.00	
	SPORTING ACTIVITIES		8,690,538.00
FEDERAL MINISTRY OF INTERIOR - HQTRS	DRUGS & MEDICAL SUPPLIES	5,442,692.00	
	MEDICAL EXPENSES	3,151,578.00	
	SPORTING ACTIVITIES		7,164,439.00
NIGERIAN PRISON SERVICE	DRUGS & MEDICAL SUPPLIES	149,463,429.00	
	MEDICAL EXPENSES	11,000,862.00	
	SPORTING ACTIVITIES		13,676,588.00
NIGERIA IMMIGRATION SERVICE	DRUGS & MEDICAL SUPPLIES	20,368,803.00	
	SPORTING ACTIVITIES		22,632,003.00
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	DRUGS & MEDICAL SUPPLIES	2,176,583.00	
	MEDICAL EXPENSES	2,484,360.00	
	SPORTING ACTIVITIES		76,463,063.00

CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	DRUGS & MEDICAL SUPPLIES	470,845.00	
CUSTOM,IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	DRUGS & MEDICAL SUPPLIES	556,991.00	
FEDERAL FIRE SERVICE	DRUGS & MEDICAL SUPPLIES	5,412,255.00	
	MEDICAL EXPENSES	1,453,711.00	
	SPORTING ACTIVITIES		5,844,140.00
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	DRUGS & MEDICAL SUPPLIES	4,046,753.00	
	MEDICAL EXPENSES	18,210,390.00	
	SPORTING ACTIVITIES		45,525,976.00
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	MEDICAL EXPENSES	3,737,137.00	
	SPORTING ACTIVITIES		6,480,871.00
FEDERAL MINISTRY OF POWER	DRUGS & MEDICAL SUPPLIES	1,313,011.00	
	SPORTING ACTIVITIES		8,421,498.00
MINISTRY OF SCIENCE & TECHNOLOGY	MEDICAL EXPENSES	7,068,430.00	

	SPORTING ACTIVITIES		12,894,765.00
MINISTRY OF WORKS	DRUGS & MEDICAL SUPPLIES	20,046,611.00	
MINISTRY OF LANDS & HOUSING	DRUGS & MEDICAL SUPPLIES	559,491.00	
FEDERAL MINISTRY OF MINES & STEEL DEVELOPMENT - HQTRS	MEDICAL EXPENSES	12,481,393.88	
	SPORTING ACTIVITIES		8,190,376.74
NATIONAL SALARIES INCOMES AND WAGES COMMISSION, ABUJA	MEDICAL EXPENSES	2,430,393.00	
	SPORTING ACTIVITIES		2,953,711.00
FEDERAL MINISTRY OF ENVIRONMENT	DRUGS & MEDICAL SUPPLIES	5,305,130.00	
FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION	DRUGS & MEDICAL SUPPLIES	3,217,217.29	
	MEDICAL EXPENSES	3,519,567.57	
	SPORTING ACTIVITIES		7,039,135.14
NATIONAL PLANNING COMMISSION	SPORTING ACTIVITIES		12,051,001.00
MINISTRY OF NIGER DELTA AFFAIRS	MEDICAL EXPENSES	23,669,692.00	
	SPORTING ACTIVITIES		13,525,538.00

INFRASTRUCTURAL CONCESSIONARY AND REGULATORY COMMISSION	SPORTING ACTIVITIES		691,450.00
NATIONAL POPULATION COMMISSION	MEDICAL EXPENSES	2,140,135.00	
CODE OF CONDUCT BUREAU	SPORTING ACTIVITIES		5,032,204.01
PUBLIC COMPLAINTS COMMISSION	MEDICAL EXPENSES		
REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION	DRUGS & MEDICAL SUPPLIES	3,701,031.00	
	MEDICAL EXPENSES	13,900,499.00	
	SPORTING ACTIVITIES		2,748,731.00
FEDERAL CIVIL SERVICE COMMISSION	DRUGS & MEDICAL SUPPLIES	967,277.00	
	SPORTING ACTIVITIES		937,896.00
FEDERAL CHARACTER COMMISSION	MEDICAL EXPENSES	8,489,265.00	
TOTAL		1,730,614,728.84	682,779,867.91

1.4 PROPOSED SAVINGS FROM THE INCREDIBLE REQUEST FOR COMPUTERS, SOFTWARE, ETC

There is an incredible request for computers, software, printers and photocopying machines across all MDAs. Previous budgets also show this massive demand. The legislature should confirm the available hard and software and determine the reasonableness of these demands. It appears this is way to ensure job for the boys through a contract. This unnecessarily shoots up the cost of governance - not through recurrent expenditure but by concentrating spending on administrative capital instead of developmental capital. The demand is over-bloated and represents the trend over the years. NASS should demand for an inventory of computers, printers and software from MDAs so as to be in a position to determine the appropriateness of the requests. Examples of this trend are show below and it is expected that at least 50% savings can be made from this incredible requests.

ITEM	2010	2011	2012
FEDERAL MINISTRY OF WATER RESOURCES			
Purchase of Computers		109,271,845	86,988,5171
MINISTRY OF DEFENCE- MAIN MOD			
COMPUTERIZATION OF MOD (HARDWARE & SOFTWARE) – NORTH/CENTRAL FCT	27,000,000	100,394,783	70 800 000
ARMED FORCES COMMAND AND STAFF COLLEGE, JAJI			
Purchase of Computers		34,261,912	31 302 450
FEDERAL MINISTRY OF EDUCATION – HQRTS			
PURCHASE OF COMPUTERS		109,020,369	33 957 670
COMPUTER SOFTWARE ACQUISITION			9 107 466
TOTAL		109,020,369	43,065,136
MINISTRY OF FOREIGN AFFAIRS			

COMPUTER SOFTWARE ACQUISITION		200,789,565	321 863 579
FEDERAL MINISTRY OF TRADE AND INVESTMENT			
COMPUTER SOFTWARE ACQUISITION		35,992,881	44 957 975
FEDERAL MINISTRY OF INFORMATION AND COMMUNICATIONS-HQTRS			
COMPUTER SOFTWARE ACQUISITION		11,204,248	80 800 000
ADVERTISING PRACTITIONERS COUNCIL OF NIGERIA			
COMPUTER SOFTWARE ACQUISITION		5,401,416	9 650 000
VOICE OF NIGERIA			
COMPUTER SOFTWARE ACQUISITION		382,860,458	163 560 000
FEDERAL MINISTRY OF INTERIOR - HQTRS			
PURCHASE OF COMPUTERS	31,500,000	66,204,248	90 410 015
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)			
PURCHASE OF COMPUTERS		19,164,224	19 311 380
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS			
PURCHASE OF COMPUTERS			88 725 531

COMPUTER SOFTWARE		58,774,427	57 157 197
TOTAL		58,774,427	145,882,728
FEDERAL MINISTRY OF JUSTICE – HQTRS			
PURCHASE OF COMPUTERS		10,262,690	21 678 867
NIGERIAN LAW REFORM COMMISSION			
COMPUTER SOFTWARE ACQUISITION		5,021,841	16 647 135
LEGAL AID COUNCIL			
COMPUTER SOFTWARE ACQUISITION		2,700,708	1 000 000
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES			
PURCHASE OF COMPUTERS		1,620,425	8 000 000
NIGERIAN COPYRIGHT COMMISSION			
COMPUTER SOFTWARE ACQUISITION		5,401,416	5 380 000
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS			

COMPUTER SOFTWARE ACQUISITION			74 344 000
INDUSTRIAL ARBITRATION PANEL			
PURCHASE OF COMPUTERS		2,970,779	6 000 000
COMPUTER SOFTWARE ACQUISITION		7,561,982	5 000 000
TOTAL		10,532,761	11,000,000
NATIONAL PRODUCTIVITY CENTRE			
PURCHASE OF COMPUTERS		1,215,319	38 000 000
MINISTRY OF WORKS			
PURCHASE OF COMPUTERS		1,678,027,203	153 445 902
COMPUTER SOFTWARE ACQUISITION		116,405,231	106 400 000
TOTAL		1,794,432,434	259,845,902

OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION			
COMPUTER SOFTWARE ACQUISITION		2,250,000	154 650 000
FEDERAL SCHOOL OF SURVEY- OYO			
COMPUTER SOFTWARE ACQUISITION			15 000 000
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY			
COMPUTER SOFTWARE ACQUISITION			17 880 800
MINISTRY OF LANDS & HOUSING			
PURCHASE OF COMPUTERS		31,031,913	726 600 000
COMPUTER SOFTWARE ACQUISITION		520,381,304	780 800 000
TOTAL		551,413,217	1,507,400,000
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENTISTS (COMEG)			
COMPUTER SOFTWARE ACQUISITION		3,672,963	5 872 712
FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION			

PURCHASE OF COMPUTERS		14,000,000	19 354 840
NATIONAL THEATRE			
PURCHASE OF COMPUTER PRINTERS		30,000,000	40 000 000
NATIONAL GALLERY OF ART			
PURCHASE OF COMPUTERS		5,000,000	87 096 780
PURCHASE OF COMPUTER PRINTERS		3,000,000	14 516 130
TOTAL		8,000,000	101,612,910
NATIONAL PLANNING COMMISSION			
COMPUTER SOFTWARE ACQUISITION		56,644,650	120 000 000
CENTRE FOR MANAGEMENT DEVELOPMENT			
PURCHASE OF COMPUTERS			120 500 000
NATIONAL INTELLIGENCE AGENCY			
PURCHASE OF COMPUTERS		278,358,595	530 385 000

FEDERAL MINISTRY OF SPECIAL DUTIES			
PURCHASE OF COMPUTERS		5,000,000	35 000 000
NATIONAL POPULATION COMMISSION			
COMPUTER SOFTWARE ACQUISITION		9,626,914	130 000 000
CODE OF CONDUCT TRIBUNAL			
PURCHASE OF COMPUTERS		18,630,000	18 500 000
PUBLIC COMPLAINTS COMMISSION			
PURCHASE OF COMPUTERS		10,807,682	69 975 000
COMPUTER SOFTWARE ACQUISITION		19,490,567	368 025 000
TOTAL		30,298,249	438,000,000
REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION			
PURCHASE OF COMPUTERS		41,000,000	25 000 000
PURCHASE OF COMPUTER PRINTERS		5,000,000	3 000 000

COMPUTER SOFTWARE ACQUISITION		88,000,000	30 000 000
TOTAL		134,000,000	58,000,000
FEDERAL CIVIL SERVICE COMMISSION			
COMPUTER SOFTWARE ACQUISITION		447,762,837	175 983 459
FEDERAL CHARACTER COMMISSION			
COMPUTER SOFTWARE ACQUISITION		32,023,101	35 000 000
GRAND TOTAL		4,586,208,405	5,850,524,059

1.5 LINE ITEM SAVINGS

CODE	LINE ITEM	AMOUNT (N)	RECOMMENDATION/ JUSTIFICATION	RECOMMEN- DED SUM (N)	SAVINGS
125001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS				
220203	MATERIALS & SUPPLIES – GENERAL	12,140,260	Remove as there is a provision for refreshment and meals	0	12,140,260
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	12,140,260			
220206	OTHER SERVICES – GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	193,893,512	There is no justification for a security vote to the Office. The idea of a security vote has been severally abused and is very wide open to further abuse.	0	193,893,512
22020705	ARCHITECTURAL SERVICES	151,753,252	Remove; there is a vote for rehabilitation and repairs of buildings. What is this vote for?	0	151,753,252
220210	MISCELLANEOUS				
22021001	REFRESHMENT & MEALS	30,350,650	Reduce by 50% as the vote is high	15,000,000	15,350,650
22021004	MEDICAL EXPENSES	18,210,390	This should have been covered by the Monetisation Programme.	0	18,210,390
22021007	WELFARE PACKAGES	25,292,209	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	25,292,209
	TOTAL (OVERALL SGF)	431,640,273			416,640,273
MINISTRY OF LANDS & HOUSING					
220206	OTHER SERVICES – GENERAL				
22020303	NEWSPAPERS	5,408,410	Reduce by 50% but confirm how many people would read these newspapers.	2,737,500	2,737,500
	PURCHASE OF LAW BOOKS AND JOURNALS FOR THE ESTABLISHMENT OF A LAW LIBRARY [THIS INCLUDES (1)A PHYSICAL AND AN E-LAW LIBRARY	64,000,000	Reduce by 50% since the Ministry of Justice provides for the administration of justice for all departments and there is a further	32,000,000	32,000,000

	TAILORED TO THE NEEDS OF FEDERAL MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT. (2) CREATION OF A SECURE DATABASE FOR THE STORAGE OF AGREEMENTS, MEMORANDUM OF UNDERSTANDING AND LEGAL DOCUMENTS BETWEEN THE MINISTRY AND OTHERS/LEGAL REVIEW OF PPP AND ARBITRATION ISSUES.		vote for the establishment of libraries in all the zones.		
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000	Be expunged. This is not a priority for the Ministry of Lands and Housing	20,000,000	20,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE				
	MDG PROJECTS: ON-GOING				
	PROVISION OF SOLAR STREET LIGHTS IN AGBOKIM WATERFALLS, AJASSOR, ETOMI, BENDEGHE EKIEM, ABIA, EFFRAYA, ABIJANG, NSOFANG, MKPOT, ITAKA, OBUBRA URBAN, OFAT, OFODUA, ABAHENE, OVONUM, OFATURA, APPIAPUM, OCHON, IYAMOYONG, IYAMITET, OGURUDE OHANA, ONYEDAMA	143,132,546	Who identified these solar lighting as priorities of the people. Evidence from similar projects executed in the past show that they are not the priorities of those living in the area and they do not work for more than 3 months before they get bad. There is no follow up vote for repairs and maintenance. By Fourth Schedule (1) (f) of the 1999 Constitution, street lighting is not the responsibility of the Federal Government but falls squarely on Local Governments.	0	143,132,546
	PROVISION OF SOLAR STREET LIGHT AT MICHIKA/MADAGALI FEDERAL CONSTITUENCY	90,000,000	Same as above	0	90,000,000
	PROVISION OF CONVENTIONAL STREET LIGHT AT WUDIL TOWN, WUDIL LGA	97,285,319	Same as above	0	97,285,319
	SOLAR STREET LIGHTING IN AWGU - ISHIAGU - MPU - OBIOZARA - FEDERAL HIGHWAY.	50,000,000	Same as above	0	50,000,000

	SOLAR STREET LIGHTING IN ENUGU - OZALLA, OGBAKU, AWGU OKIGWE SECTION OF ENUGU PORT HARCOURT EXPRESS WAY	50,000,000	Same as above	0	50,000,000
	SOLAR STREET LIGHTING IN ENUGU - 9TH MILE - UMUMBA - OJI - UGWUOBA – AWKA	50,000,000	Same as above	0	50,000,000
	SOLAR STREET LIGHTING IN ENUGU - NSUKKA SECTION OF ENUGU MAKURDI HIGHWAY	50,000,000	Same as above	0	50,000,000
	SOLAR STREET LIGHT AT (I) UGILIAMAI - NDOKWA WEST LGAV@50M (II) UMUSETI UTAGBA-OGBE-NDOKWA WEST @25M (III) OGUNME NDOKWA WEST LGA @25M (IV) UMUTU - UKWUANI LGA @25M (V) AMAI - UKWUANI LGA @25M (VI) AHAKA - NKOWA EAST LGA @25M (VII) IBUSA - OSHIMILI NORTH LGA @22M IN DELTA NORTH SENATORIAL DISTRICT DELTA STATE	147,000,000	Same as above	0	147,000,000
	SOLAR STREET LGHTING AT BODIJA,ASHI, AGODI, MOORE PLANTATION	152,000,000	Same as above		100,000,000
	SOLAR STREET LIGHTING AT IJUMU LGA, KOGI STATE	100,000,000	Same as above	0	100,000,000
	TOTAL (OVERALL MINISTRY)	1,018,826,275			932,155,365

MINISTRY OF POLICE AFFAIRS

22020601	SECURITY SERVICES	12,941,386	Security services for the Ministry of Police Affairs? This is antithetical to reason. The Police should secure their own.	0	12,941,386
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	13,499,588	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The	0	13,499,588

			welfare of the staff of this Agency is already provided in the personnel expenditure.		
23050101	RESEARCH AND DEVELOPMENT				
	PERFORMANCE BASED BUDGETING REGIONAL WORKSHOPS FOR BUDGET OFFICERS IN THE MINISTRY & THE POLICE PAY OFFICERS IN THE 36 STATES COMMANDS OF THE FEDERATION	42,200,000	Should this task not be left to the Budget Office of the Federation to handle? Reduce the amount by 50%.	21,100,000	21,100,000
23050103	COMPUTER SOFTWARE ACQUISITION				
	CAPITAL PROJECTS MONITORING AND EVALUATION	191,000,000	The proposal is too high considering that there are a number of other agencies involved in capital projects monitoring and evaluation for example the BOF. Reduce by 75%	47,750,000	143,250,000
	NPF ELECTION DUTIES PERFORMANCE MONITORING BY THE MINISTRY	187,962,527	The proposal is too high for just performance monitoring. Reduce by 50%	93,500,000	94,462,527
	TOTAL (MINISTRY OVERALL)	447,603,501			285,253,501
124010	POLICE FORMATIONS AND COMMAND				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	170,818,524	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	170,818,524
	TOTAL (OVERALL)	170,818,524			170,818,524
FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT					
220210	MISCELLANEOUS				

22021007	WELFARE PACKAGES	10,780,572	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	10,780,572
	WELFARE PACKAGES for National Centre for Women Development	4,221,465.47		0	4,221,465.47
	TOTAL (MINISTRY OVERALL)	15,002,037			15,002,037
326001	FEDERAL MINISTRY OF JUSTICE – HQTRS				
	MATERIALS & SUPPLIES - GENERAL				
	FOODSTUFF/CATERING MATERIALS SUPPLIES	8,173,360	Remove as there is a provision for refreshment and meals	0	8,173,360
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	43,591,255	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	43,591,255
	TOTAL (MINISTRY OVERALL)	51,764,615			51,764,615
	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY – HQTRS				
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	22,880,374	There is no justification for a security vote to the Ministry. The idea of a security vote has been severally abused and is very wide open to further abuse.	0	22,880,374
22020604	RESIDENTIAL RENT	38,377,447	This has been taken care of by the Monetisation Programme	0	38,377,447
220210	MISCELLANEOUS				

22021007	WELFARE PACKAGES	10,841,385	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	10,841,385
	TOTAL	72,099,206			72,099,206
227005	NATIONAL DIRECTORATE OF EMPLOYMENT		This Agency appears to have lost relevance. It can be merged with other poverty reduction and skills acquisition agencies or the newly launched presidential entrepreneur initiative. If the merger cannot be effected immediately, the budget should be reduced by 70%.	Consider a merger with another Agency	
	TOTAL ALLOCATION	5,945,886,215			
	TOTAL	5,945,886,215			
111019	FEDERAL MINISTRY OF SPECIAL DUTIES		The budget gives no idea as to the services and deliverables the citizens are paying for. What exactly is the task of this Ministry?	Consider a merger with another Ministry	
	TOTAL ALLOCATION	464,926,303			
INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION					
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	12,698,951	There is no justification for a security vote to the ICPC. The idea of a security vote has been severally abused and is very wide open to further abuse.	0	12,698,951
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	20,076,335	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the	0	20,076,335

			personnel expenditure		
	TOTAL	32,775,286			32,775,286
NATIONAL POPULATION COMMISSION					
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	6,778,688	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	6,778,688
	TOTAL	6,778,688			6,778,688
FEDERAL MINISTRY OF YOUTH & SOCIAL DEVELOPMENT					
220206	OTHER SERVICES - GENERAL				
23060101	RESEARCH AND DEVELOPMENT				
	MDG PROJECTS: ON-GOING	1,076,938,597	Where are the details of this bulk sum provisions? If they are ongoing, where of the evidence of the potency of the activities in reducing poverty?	Provide details	
	EMPOWERMENT OF CORPS VOLUNTEERS ON WAR AGAINST POVERTY(WAP) PROGRAMME	676,938,597			
	MDG AWARENESS CREATION(MAC)	200,000,000			
	FAMILY AND COMMUNITY RE-ORIENTATION (FACOR)	200,000,000			
	TOTAL	1,083,717,285			
OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION					
220206	OTHER SERVICES - GENERAL				
22020604	RESIDENTIAL RENT	21,883,927	This has been taken care of by the Monetisation Policy of Government.	0	21,883,927
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	11,138,105	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency	0	11,138,105

			is already provided in the personnel expenditure.		
	TOTAL	33,022,032			33,022,032
MINISTRY OF NIGER – DELTA					
22020601	SECURITY SERVICES	371,952,304	There vote is too much. Reduce by 50%	185,500,000	186,952,304
	REFRESHMENT AND MEALS	31,983,943	This proposal should be reduced by 50%. It is on the high side.	15,500,000	16,483,943
23050102	COMPUTER SOFTWARE ACQUISITION ICT NETWORKING CENTRE/CONNECTIVITY	547,000,000	This proposal is too high and needs to be reduced by at least 50%.	273,500,000	273,500,000
22021007	WELFARE PACKAGES	80,088,770	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	80,088,770
	ONGOING PROJECTS NIGER DELTA PROJECT IMPLEMENTATION LIAISON OFFICES/FACILITATION OF COMMUNICATION STRATEGY	569,000,000	Reduce by 50% as the proposed vote is too high	284,500,000	284,500,000
23050101	RESEARCH AND DEVELOPMENT				
	DEVELOPMENT OF TECHNICAL GUIDANCE MANUALS ON REMEDIATION OF OIL IMPACTED SITES, SHORELINE PROTECTION AND WASTE LANDFILLS, ETC. IN THE NIGER DELTA REGION	150,000,000	No one needs N150m to develop technical manuals. The provision is outrageous. 20% of the sum is recommended.	30,000,000	120,000,000
	YOUTH/WOMEN EMPOWERMENT TRAINING	192,594,000	Provide details		
	COMMUNITY ENLIGHTENMENT CAMPAIGNS ON VALUE ORIENTATION AND CIVIC RESPONSIBLILTY.	490,098,000	This figure is too high. 50% of the sum is recommended.	245,000,000	245,098,000
	CONSULTANCY ON OIL AND GAS ASSETS PROTECTION PROGRAM	544,415,071	Provide details but already what is to be done to secure these assets is public knowledge and has been documented in several reports.	0	544,415,071

			Another consultancy is definitely an over-kill.		
230201036	ELECTRIFICATION CONTRACT FOR THE DESIGN, SUPERVISION, AND CONSTRUCTION OF ELECTRIFICATION PROJECT IN KHANA LGA (RIVERS STATE)	400,000,000	Review this proposal. This is because there have previous allocations to this item - 200m, 263.2m and 50m was allocated respectively in 2009, 2010 and 2011. Has there been value for money?	-	-
	CONTRACT FOR THE DESIGN, SUPERVISION, AND CONSTRUCTION OF ELECTRIFICATION OF PERMABIRI- OGBOKIRI, IN BAYELSA STATE	400,000,000	Review this proposal. This is because there have previous allocations to this item - 200m, 195m and 50m was allocated respectively in 2009, 2010 and 2011. Has there been value for money?	-	-
	TOTAL(MINISTRY OVERALL)	3,584,538,088			1,751,038,088
FEDERAL MINISTRY OF WATER RESOURCES					
220206	OTHER SERVICES - GENERAL	12,755,576			
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	12,755,576	There is no justification for a security vote. The normal security agencies funded by the budget should provide this service. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	12,755,576
	CONSTRUCTION OF 27 SMALL EARTH DAMS NATIONWIDE	80,400,000	Remove as over 30 dams have votes and locations in the estimates. This is a duplication.	0	84,400,000
23050103	MONITORING AND EVALUATION	55,926,743			
	QUARTERLY PROCUREMENT AUDIT TO EVALUATE THE STATUS OF BUDGET IMPLEMENTATION, POST AWARD AUDIT OF CONTRACTS TO ENSURE CONFORMITY WITH DESIGN AND SPECIFICATIONS AND,	3,600,000	All these refer to ensuring a sound procurement process and should not be split into so many parts with different names. The total figures are on the high side.	23,000,000	

	BUDGET MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES	23,560,999			32,926,743
	INSPECTION OF SPECIAL INTERVENTION FUNDS F&A/INTERNAL AUDIT	11,718,428			
	PREPAYMENT INTERNAL AUDIT VERIFICATION OF COMPLETED CAPITAL PROJECTS	2,876,475			
	TECHNICAL SUPPORT FOR INTERNAL AUDIT VERIFICATION OF ONGOING CAPITAL PROJECTS	3,595,593			
	INTERNAL AUDIT INSPECTION OF ONGOING CAPITAL PROJECTS NATIONWIDE	10,575,248			
23040105	WATER POLLUTION PREVENTION & CONTROL				
	NATIONAL WATER SANITATION POLICY AND DEVELOPMENT - NATIONWIDE TO MEET THE MDG TARGETS, ADVOCACY/AWARENESS CREATION, TRAINING OF TRAINERS ON COMMUNITY LED TOTAL SANITATION, PERI-URBAN SANITATION DEVELOPMENT.	200,000,000	This proposal is outrageous. It is simply another way of creating job for the boys. 30% of the sum is recommended.	60,000,000	140,000,000
23050101	RESEARCH AND DEVELOPMENT				
	MONITORING AND EVALUATION	27,840,000	Monitoring and evaluation of what?	Provide details	
	TOTAL	376,922,319			270,082,319
ANAMBRA-IMO RIVER BASIN DEVELOPMENT AUTHORITY					
23020113	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES				
	SMALL SCALE MINOR IRRIGATION PROJECT	185,885,146	Please provide details	-	-
	SMALL EARTH DAM PROGRAMME	88,560,000	Please provide details	-	-
23060101	RESEARCH AND DEVELOPMENT				
	SERVICOM ACTIVITIES	10,688,000	These activities do not have meaningful relevance to the core mandate of the Agency. They are	10,688,000	19,488,509
	ANTI CORRUPTION PROGRAMME	10,000,000			
	HIV/AIDS PROGRAMME	9,488,509			

			at best a distraction. Leave only the vote for SERVICOM.		
	TOTAL	304,621,655			19,488,509
0215039	CHAD BASIN RIVER BASIN DEVELOPMENT AUTHORITY				
23030104	SOUTH CHAD IRRIGATION PROJECTION (REHABILITATION WORKS)	619,725,147	These sums appear too much for mere rehabilitation works. Kindly review	-	-
	BOGA POLDER PROJECT	200,000,000		-	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES				
	REHABILITATION OF PLANT & MACHINERY	120,000,000	Provide details	-	-
0215040	CROSS RIVER BASIN DEVELOPMENT AUTHORITY				
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES				
	HIV AND OTHER DISEASES SENSITAZATION WORKSHOP, COUNSELLING AND TRAINING	6,720,686	This activity does not have meaningful relevance to the core mandate of the Agency	0	6,720,686
	SERVICOM AND ANTI CORRUPTION	6,720,686			
	TOTAL	13,441,372			6,720,686
0215041	HADEJIA-JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY				
23030112	REHABILITATION / REPAIRS AGRICULTURAL FACILITIES				
	WATER SUPPLY	190,320,000	Provide details	-	-
	REVITILIZATION OF RBDA'S	222,057,274	Provide details	-	-
	HYDROMET PROGRAMME	7,800,000	Provide details		
	TOTAL	420,177,274			
0215042	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY				
23030112	REHABILITATION/REPAIRS - AGRICULTURAL FACILITIES				
	REVITALIZATION OF RBDAS	17,921,400	Provide details	-	-
23050103	MONITORING AND EVALUATION	16,811,200			
	CAPACITY BUILDING	14,002,800	Provide details		
	ANTI-CORRUPTION ACTIVITIES	1,404,200	This is a distraction from the	0	1,404,200

			mandate of the Agency.		
	HIV & AIDS PREVENTION	1,404,200	This is a distraction from the mandate of the Agency	0	1,404,200
	TOTAL	34,732,600			2,808,400
LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY					
	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES				
	REVITALISATION OF RBDA'S	15,680,000	Please provide details - what is this all about	-	-
0215044	NIGER DELTA RIVER BASIN DEVELOPMENT AUTHORITY				
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES				
	UNDERGROUND WATER DEVELOPMENT/RURAL WATER SUPPLY	160,000,000	Please provide details	-	-
SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY					
	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES				
	TAMBUWAL DAM AND WATER SCHEME PHASE II	11,701,456	Are we not referring to one and the same project? Why splitting it up into different line items?	Reconsider	
	TAMBUWAL WATER SUPPLY	16,089,502			
	RETICULATION OF TAMBUWAL TOWNSHIP	14,626,820			
	TOTAL	42,417,778			
UPPER-NIGER RIVER BASIN DEVELOPMENT AUTHORITY					
23030112: REVITALISATION OF RBDAS AND MAINTENANCE OF DAMS (LARGE AND SMALL) – please provide details					
0215049	NATIONAL WATER RESOURCES INSTITUTE KADUNA	799,466,304	What is really the difference in the mandate of these two agencies? It appears that one agency can comfortably perform the task of the two. A merger is recommended.		
0220001	NATIONAL INTEGRATED WATER MANAGEMENT COMMISSION				
	TOTAL ALLOCATION:	532,281,801			
0220001	GURARA WATER MANAGEMENT AUTHORITY				
23060101	RESEARCH AND DEVELOPMENT				
	CAPACITY BUILDING ON THE	12,248,058	This is apparently a reference to	12,248,058	

	OPERATION OF HYDRO - ELECTRICITY GENERATION WITH 3 NO 10 MW HYDRO PLANTS		one and the same thing but two estimates have been presented.		10,400,000
	CAPACITY BUILDING ON THE MAINTENANCE OF HYDRO - ELECTRICITY GENERATION WITH 3 NO 10 MW HYDRO PLANT	10,400,000			
	TOTAL	22,648,058			10,400,000
	TOTAL (MINISTRY OVERALL)	2,546,709,160			309,499,914
REVENUE MOBILISATION, ALLOCATION & FISCAL COMMISSION					
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	21,543,877	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	21,543,877
	TOTAL	21,543,877			21,543,877
0116001	MINISTRY OF DEFENCE - MAIN MOD				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	58,328,409	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure	0	58,328,409
0116002	DEFENCE HEADQUARTERS				
22021007	WELFARE PACKAGES	200,000,000	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	200,000,000

0116004	NIGERIAN NAVY				
22020601	SECURITY SERVICES	32,766,746	There is no justification for a special vote for security services. The normal security agencies funded by the budget should provide this service. Indeed, the Navy is in a position to secure itself without any special provision.	0	32,766,746
22021007	WELFARE PACKAGES	4,312,092	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure	0	4,312,092
	TOTAL	37,078,838			37,078,838
0116005	NIGERIAN AIR FORCE				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	1,054,540	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure.	0	1,054,540
0116007	NIGERIAN DEFENCE COLLEGE				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	25,283,514	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	25,283,514
0116008	ARMED FORCES COMMAND AND STAFF COLLEGE, JAJI				

220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	2,711,475	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure	0	2,711,475
0116009	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	1,489,822	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure	0	1,489,822
0227001	MILITARY PENSION BOARD				
230101	PURCHASE OF FIXED ASSETS - GENERAL				
23010105	PURCHASE OF MOTOR VEHICLES	22,780,000	Confirm conformity with cost cutting measures stated in the documents accompanying the budget.		
23010108	PURCHASE OF BUSES	17,700,000			
23010105	PURCHASE OF MOTOR VEHICLES				
	PROCUREMENT OF 4NO PROJECT UTILITY VEHICLES	22,780,000			
23010108	PURCHASE OF BUSES				
	PROCUREMENT OF 5NO STAFF BUSES	1,770, 000			
	TOTAL	63,260,000			
	TOTAL (MINISTRY OVERALL)	389,206,598			325,946,598
FEDERAL MINISTRY OF FINANCE					
0220001	FEDERAL MINISTRY OF FINANCE – HQTRS				
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING	29,319,739	There is no justification for a security vote. Security votes have	0	

	OPERATIONS)		been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.		29,319,739
22020606	CLEANING AND FUMIGATION SERVICES	66,458,075	The vote is too high. 25% of this sum can perform the task.	16,250,00	50,208,075
220210	MISCELLANEOUS				
22021001	REFRESHMENT & MEALS	74,410,220	This provisions is outrageous and needs to be pruned by 50%	37,000,0000	37,410,220
22021007	WELFARE PACKAGES	106,835,520	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	106,835,520
	TOTAL	277,023,554			223,773,554
	DEBT MANAGEMENT OFFICE				
230101	PURCHASE OF FIXED ASSETS – GENERAL				
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000	Confirm conformity with cost reduction strategy of government on procurement of new vehicles.		
	PURCHASE OF MOTOR VEHICLES				
	NEW PROJECTS				
	SIX (6) PROJECT VEHICLES	20,000,000			
	TOTAL	40,000,000			
0220003	BUDGET OFFICE OF THE FEDERATION				
220206	OTHER SERVICES - GENERAL				
	Cleaning And Fumigation Services	12,250,120	This has been provided in the budget of the \ministry of Finance Headquarters and they share the same building	0	12,250,120
220210	MISCELLANEOUS				
22021001	REFRESHMENT & MEALS	215,556,690	This is too high and should be pruned by 90%.	21,500,000	194,056,690
22021007	WELFARE PACKAGES	136,550,000	Remove: this line item is illegal and unknown to Nigerian law. It is	0	136,550,000

			wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.		
	TOTAL	364,356,810			342,856,810
0220007	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	65,086,382	There is no justification for a special vote for security services and security vote. The normal security agencies funded by the budget should provide this service. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	65,086,382
	ENGINEERING SERVICES	41,913,903	Kindly verify what these services are for – provide details	-	-
	SURVEYING SERVICES	41,913,903		-	-
	ARCHITECTURAL SERVICES	83,827,806	Kindly verify what these services are for - provide details	-	-
22021007	WELFARE PACKAGES	103,038,775	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	103,038,775
23010105	PROCUREMENT OF OFFICIAL/UTILITY VEHICLES FOR 6 ZONAL REVENUE OFFICES AND AGF'S OFFICE	59,000,000	Confirm conformity with cost reduction strategy of government on procurement of new vehicles.	-	-
23020101	EQUIPPING AND LANDSCAPING OF 12 FPOS	82,156,701	Separate equipping from landscaping. Landscaping should not be a priority in these austere times. Provide only for the	Confirm figure after separation.	

			equipments.		
	TOTAL	476,937,470			168,125,157
	TOTAL (MINISTRY OVERALL)	1,158,317,834			734,755,521
FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY					
0123001	FEDERAL MINISTRY OF COMMUNICATIONS AND TECHNOLOGY-HQTRS				
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	20,909,204	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	20,909,204
23010105	PURCHASE OF MOTOR VEHICLES ONGOING PROJECTS				
	PROCUREMENT OF UTILITY/OPERATIONAL VEHICLES	90,000,000	Confirm conformity with cost reduction strategy of government on procurement of new vehicles.		
	TOTAL (MINISTRY OVERALL)	110,909,204			20,909,204
0124001	FEDERAL MINISTRY OF INTERIOR – HQTRS				
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	5,598,630	There is no justification for a special security vote. The normal security agencies funded by the budget should provide this service. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability	0	5,598,630
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	14,338,538	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and	0	14,338,538

			contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure.		
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (ON-GOING PROJECTS)				
	HIV/AIDS CONTROL	25,000,000	Remove: HIV/AIDS is merely tangential to the work of the Ministry. It is not part of its core mandate.	0	25,000,000
23050103	MONITORING AND EVALUATION(NEW PROJECT)				
	PROJECTS MONITORING AND EVALUATION	150,000,000	Remove: there are already too many agencies monitoring projects and the amount is too high.	0	150,000,000
	TOTAL	194,937,168			194,937,168
220206	NIGERIAN PRISONS SERVICE: OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	37,381,570	There is no justification for a special vote for security services and security vote. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	37,381,570
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	13,939,197	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	13,939,197
	TOTAL	51,320,767			51,320,767

0124003	NIGERIA IMMIGRATION SERVICE				
220203	MATERIALS & SUPPLIES - GENERAL				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	59,748,488	Reduce by 50% as it is too high considering that there is a further provision of N6.7million for refreshment and meals bringing the total to over N66,000,000.	33,000,000	33,000,000
220206	OTHER SERVICES - GENERAL				
22020604	RESIDENTIAL RENT	12,673,922	Has the monetization programme of government been discontinued?		
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	153,897,621	There is no justification for a special security vote. The normal security agencies funded by the budget should provide this service. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	153,897,621
220210	MISCELLANEOUS				
22021001	REFRESHMENT & MEALS	6,789,601	Covered by foodstuff/catering materials supplies		
	WELFARE PACKAGES	22,632,003	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	22,632,003
	TOTAL	255,741,635			255,741,635
0124004	NIGERIA SECURITY AND CIVIL DEFENCE CORPS				
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	158,359,040	There is no justification for a special security vote. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	158,359,040

			NSCDC is in a position to secure itself.		
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	2,139,540	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	2,139,540
	TOTAL	160,498,580			160,498,580
0124005	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)				
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	1,932,364	There is no justification for a special security vote. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	1,932,364
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	1,439,192	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	1,439,192
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	17,278,604	What kind of library books and equipment is needed by this agency? The legislature should meticulously scrutinize and reduce the request.		
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT (NEW PROJECTS)				
	PROMOTION AND DISCIPLINE FOR THE OFFICERS IN THE FOUR PARAMILITARY	17,000,000	There is no need for a special fund for promotion and discipline.	0	17,000,000

	SERVICES				
	TOTAL	37,650,160			20,371,556
0124006	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	1,620,521	There is no justification for a vote to security services and a special security vote. The normal security agencies funded by the budget should provide this service. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	3,247,406
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	1,626,885			
	TOTAL	3,247,406			3,247,406
0227001	FEDERAL FIRE SERVICE				
220206	OTHER SERVICES - GENERAL				
22020604	RESIDENTIAL RENT	6,878,319	What happened to the monetization programme of government?	-	-
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	9,963,622	There is no justification for a special security vote. The normal security agencies funded by the budget should provide this service. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	9,963,622
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	14,903,025	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure.	0	14,903,025

	TOTAL	31,744,966			24,866,647
	TOTAL (MINISTRY OVERALL)	735,140,682			710,983,759
FEDERAL MINISTRY OF INFORMATION					
0123001	FEDERAL MINISTRY OF INFORMATION AND COMMUNICATIONS-HQTRS				
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
	REFRESHMENT AND MEALS	17,185,512.46	Reduce by 50% as the request is too high.	N8,000,000	9,185,512.46
22021007	WELFARE PACKAGES	17,185,512.46	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.	0	17,185,512.46
23050103	MONITORING AND EVALUATION				
	CAPACITY BUILDING ON BUDGET MONITORING OF PROJECTS & EVALUATION IN LINE WITH TRANSFORMATION AGENDA	25,000,000.00	Remove as there are already too many agencies monitoring the budget	0	25,000,000.00
	TOTAL (MINISTRY OVERALL)	59,371,025			51,371,024.92
FEDERAL MINISTRY OF AVIATION					
0230001	FEDERAL MINISTRY OF AVIATION-HQTRS				
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	3,980,186	There is no justification for a special security vote. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	8,751,622
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	35,446,191	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and	0	35,446,191

			contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.		
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES				
	NEW SECURITY STRATEGY FOR AIRPORT	7,000,000,000	Please provide details	-	-
	CONSULTANCY AND CONCEPTUAL DESIGN OF AIRPORTS	600,000,000	Please provide details. Is it for existing or new airports?		
23050103	MONITORING AND EVALUATION				
	MONITORING AND EVALUATION OF PROJECTS	200,000,000	There are too many agencies already doing this. The sum demanded is too high and should be reduced by at least 75%	50,000,000	150,000,000
	TOTAL	7,835,446,191.00			194,197,813
0230005	FEDERAL AIRPORT AUTHORITY OF NIGERIA				
23020117	CONSTRUCTION /PROVISION OF AIR-PORT/AERODROMES				
	CONSTRUCTION OF AIIA ENUGU INCLUDING: RUNWAY EXTENSION/EXPANSION & RESURFACING; BI-METAL OPERATIONAL FENCE,CUSTOMS SHED, CONTROL TOWER; RESTORATION OF WATER HYDRANT; INSTALLATION OF SCREENING MACHINES AND WALK THROUGH METAL DETECTORS; POWER IMPROVEMENT; FIRE ALARM SYSTEM; CARGO TERMINAL AND LAND OWNERS COMPENSATION AT ENUGU.	14,619,375	Duplication - kindly reconcile the figures here and further reconcile with the provision in the budget of the mother ministry-23020117.	0	8,514,619,375
	CONSTRUCTION OF AIIA ENUGU INCLUDING: RUNWAY EXTENSION/EXPANSION & RESURFACING; BI-METAL OPERATIONAL FENCE,CUSTOMS SHED, CONTROL TOWER; RESTORATION OF	8,500,000,000			

	WATER HYDRANT; INSTALLATION OF SCREENING MACHINES AND WALK THROUGH METAL DETECTORS; POWER IMPROVEMENT; FIRE ALARM SYSTEM; CARGO TERMINAL AND LAND OWNERS COMPENSATION AT ENUGU.				
	TOTAL	8,514,619,375			8,514,619,375
	TOTAL (MINISTRY OVERALL)	16,350,065,566			8,708,817,188
FEDERAL MINISTRY OF PETROLUUM RESOURCES					
0232001	FEDERAL MINISTRY OF PETROLEUM RESOURCES – HQTRS				
220301	STAFF LOANS & ADVANCES		Remove as this is outrageous	0	140,101,944
22030106	SPETACLE ADVANCES	140,101,944			
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE				
	IMPLEMENTATION OF PETROLEUM INDUSTRY BILL (PIB)	17,232,340	Remove as the Bill is yet to be presented to the National Assembly	0	17,232,340
134 543 872	WATER POLLUTION PREVENTION & CONTROL –IMPLEMENTATION OF GAS MATERPLAN	134,543,872	Please provide details		
23050101	RESEARCH AND DEVELOPMENT				
	ASSESSMENT AND DOCUMENTATION OF ALL OIL SPILL SITES IN THE NINE (9) STATES OF THE NIGER DELTA	179,597,084	Remove- it will be incredible to believe that oil spill sites have not been assessed and documented. Is this the mandate of the Ministry or any other government agency?	0	179,597,084
	FACILITIES AND EQUIPMENT FOR CAPACITY DEVELOPMENT	199,995,985	Remove as this does not make sense	0	199,995,985
	DOCUMENT MANAGEMENT AND STORE INVENTORY SYSTEMS AND ACCOUNTS GENERAL LEDGER SYSTEM, TRANSPARENCY UNITS, SERVICOM, LEGAL UNIT, PRESS UNIT AND STORE VERIFICATION UNIT	100,000,000	Please provide details as so many things are lumped together without disaggregation.		
	TOTAL	754,238,885			536,927,353

0232003	PETROLEUM TRAINING INSTITUTE				
220206	OTHER SERVICES - GENERAL	19 794 827			
22020601	SECURITY SERVICES	19,794,827	There is no justification for a vote to security services. The normal security agencies funded by the budget should provide this service.	0	19,794,827
0500050	DEPARTMENT OF PETROLEUM RESOURCES				
220206	OTHER SERVICES - GENERAL				
22020601	SECURITY SERVICES	77,183,652	This vote is too high. Cut by 50%.	0	33,500,000
	INSTRUMENTS FOR PROJECT MONITORING AND EVALUATION	100,000,000	What are these instruments? Please provide details		
Most of the votes under construction, etc, are just trying to play on some technical words without details (equipments and services for gas reserve studies, gas flared down monitoring facilities and services, etc). The legislature should do well to scrutinize these votes.					
	TOTAL	177,183,652			33,500,000
	TOTAL (MINISTRY OVERALL)	951,217,364			590,222,180
NATIONAL PLANNING COMMISSION					
0238001	NATIONAL PLANNING COMMISSION				
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	18,076,501	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure.	0	18,076,501
	NATIONAL BUREAU OF STATISTICS				
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	10,048,630.85	Remove: this line item is illegal and unknown to Nigerian law. It is	0	10,048,630.85

			wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure.		
	TOTAL (MINISTRY OVERALL)	28,125,132			28,125,132
MINISTRY OF MINES AND STEEL					
0233001	FEDERAL MINISTRY OF MINES & STEEL DEVELOPMENT - HQTRS				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	14,030,808.29	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the person expenditure.	0	14,030,808.29
23050103	MONITORING AND EVALUATION				
	PROCUREMENT OF MONITORING AND EVALUATION EQUIPMENT: 3 NOS. LAND ROVER (DISCOVERY) 5.0L ENGINE WITH CAMERA AT =N=13.750M EACH	41,625,000	Too many agencies are already involved in monitoring and evaluation and if the Ministry must do it, Land Rovers are not value for money cars for this exercise. A hilux van would serve a better purpose. However, there is no need for new vehicles just for monitoring and evaluation. This is a duplication of the request for Land Rovers under ongoing projects. Moreover the Public Procurement Act forbids budgeting for a brand as against stating the type of vehicle required. Land Rover is a specific brand and should not be spelt out in the budget.	0	41,625,000

	TOTAL (MINISTRY OVERALL)	55,655,808.29			55,655,808.29
0145001	FEDERAL MINISTRY OF TRANSPORT, HQTRS				
23050103	MONITORING AND EVALUATION				
	CAPITAL BUDGET IMPLEMENTATION MONITORING AND EVALUATION	81,651,283	Remove as too many agencies are already involved in this	0	81,651,283
	TOTAL	81,651,283			81,651,283
0229002	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY				
	SETTLEMENT OF DEBTS	245,423,909	Verify who gave the permission and approval for the procurement of the debts in the first place and what it was used for. Was there approval in a previous budget for its procurement, etc?		
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS (ongoing)				
	LANDSCAPING AND BEUTIFICATION	65,579,291	This is a frivolous request in the midst of so much poverty. Clearly a misplacement of priorities on the part of the agency.	0	65,579,291
23020111	CONSTRUCTION / PROVISION OF LIBRARIES				
	UPGRADING OF LIBRARY AND IT FACILITIES	250,000,000	Please provide details. This is nebulous.		
	SPORTS COMPLEX DEVELOPMENT	200,000,000	This is a frivolous request in the midst of so much poverty. No relationship with the mandate of the agency. Clearly a misplacement of priorities on the part of the agency.	0	200,000,000
23060101	RESEARCH AND DEVELOPMENT- ONGOING PROJECTS				
	HUMAN CAPITAL DEVELOPMENT	400,000,000	Please provide details		
	INSTITUTE'S MASTER PLAN	116,034,175	Please provide details		
	TOTAL	1,277,037,375			265,579,291
	TOTAL (MINISTRY OVERALL)	1,644,456,077.0			490,497,993

FEDERAL MINISTRY OF TOURISM, CULTURE & NOA					
220206	OTHER SERVICES - GENERAL				
220210	MISCELLANEOUS				
22021001	REFRESHMENT & MEALS	46,187,880.47	The sum is too high and should be cut by 50%	23,000,000	23,187,880.47
22021007	WELFARE PACKAGES	38,715,243.24	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.		
23050101	RESEARCH AND DEVELOPMENT				
	CALABAR CARNIVAL	50,000,000	Remove as the Calabar Carnival is organized by Cross River State Government and is reputed to have attracted so many sponsors.	0	50,000,000
	IMPLEMENTATION OF TOURISM DEVELOPMENT MASTER PLAN	196,774,200	Provide details		
	DEVELOPMENT OF CULTURAL INDUSTRIES	58,064,520	Provide details		
0236007	NATIONAL THEATRE				
23010116	PURCHASE OF TYPEWRITERS	35,806,460	Are typewriters still in use? And we still need N35million worth of it? It appears that something is not adding up here	0	35,806,460
	TOTAL (MINISTRY OVERALL)	425,548,303.71			108,994,340.47
FEDERAL MINISTRY OF WORKS					
0250001	MINISTRY OF WORKS				
220206	OTHER SERVICES – GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	13,042,631	There is no justification for a special security vote. Security votes have been serially abused and are still open to abuse because they are not subject to the normal channels of accountability.	0	13,042,631
220301	STAFF LOANS & ADVANCES	869,509			

22030106	SPETACLE ADVANCES	869,509	For who? Kindly remove	0	869,509
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS				
	ACQUISITION OF IT EQUIPMENT FOR BUDGET ACTIVITIES	30,000,000	Provide details		
	ACQUISITION OF IT EQUIPMENT FOR MANAGEMENT OF HIGHWAYS DATA IN ZONAL/STATES OFFICES	1,060,000,000	Provide details		
23010113	PURCHASE OF COMPUTERS				
	STOCK VERIFICATION				
	REVIEW OF THE STANDARD CONDITIONS OF CONTRACT(ROAD WORKS)1999 EDITION	23,500,000	Remove as this is within the mandate of the Bureau of Public Procurement under the Public Procurement Act.	0	23,500,000
	REVIEW OF THE FEDERAL HIGHWAYS ACT	38,223,996	Reduce the sum by 50% because it is too high for the purpose.	19,000,000	19,223,996
Provisions for internet/intranet, interactive web portal, anti-virus file/mail tracking information management system, network management potentials for IT staff, totaling over 320,000,000 should be pruned by at least 50%. They are on the high side and somehow duplicate each other, just merely changing the words and names of line items.					
				160,000,000	
	TOTAL (MINISTRY OVERALL)	1,165,636,136			56,636,136
FEDERAL MINISTRY OF TRADE AND INVESTMENT					
220206	OTHER SERVICES - GENERAL				
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	2,291,543.00	Kindly remove as this is amenable to abuse and has been severally abused in the past.	0	2,291,543.00

22020604	RESIDENTIAL RENT	16,231,463.00	Remove as this has been taken care of in the salaries and allowances of political office holders and staff of the Ministry under the Monetisation Programme of Government.	0	16,231,463.00
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	17,053,344.00	Remove; This line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in their personnel expenditure.	0	17,053,344.00
23	CAPITAL EXPENDITURE				
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,644,480.00	Remove: Taken care of by the Monetisation Programme	0	5,644,480.00
	TOTAL (MINISTRY OVERALL)	41,220,830.00			41,220,830.00
PRESIDENCY					
111001	STATE HOUSE - HQTRS				
220203	MATERIALS & SUPPLIES - GENERAL		Reduce by 50% as the sum provided is too high	26,500,000	27,285320
22020303	NEWSPAPERS	45,081,353			
22020304	MAGAZINES & PERIODICALS	8,703,967			

22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	476,966,327	Reduce by 50% as the sum provided is too high	238,000,000	
220204	MAINTENANCE SERVICES - GENERAL	2,438,638,672	Reduce by 50% as the sum provided is too high	1,219,000,000	1,219,638,672
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	382,317,777			
22020402	MAINTENANCE OF OFFICE FURNITURE	53,387,659			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,736,208,393			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	137,827,111			
22020405	MAINTENANCE OF PLANTS/GENERATORS	15,215,500			
22020406	OTHER MAINTENANCE SERVICES	113,682,232			
220210	MISCELLANEOUS				
22021001	REFRESHMENT & MEALS	293,695,515	Reduce by 50% as the sum provided is too high	146,500,000	147,195,515
22021007	WELFARE PACKAGES	285,137,061	Remove; This line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in their personnel expenditure	0	285,137,061
23	CAPITAL EXPENDITURE				
23010108	PURCHASE OF BUSES	161,270,120	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This	0	161,270,120

			item has been reoccurring in the previous budgets.		
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	45,427,848	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	45,427,848
23010121	PURCHASE OF RESIDENTIAL FURNITURE	295,322,579	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	295,322,579
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	135,053,350	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	135,053,350
23030101	REHABILITATION OF PRESIDENTIAL/MINISTERIAL CHALET AT NNAMDI AZIKWE AIRPORT, ABUJA.	112,005,600	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	112,005,600
	UPGRADE OF VILLA FACILITIES:	711,126,135	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	711,126,135

23020101	EXTENSION OF NEW ADMIN OFFICE BUILDING: CONSTRUCTION OF 1 STOREY BUILDING OF 2 FLOORS COMPRISING 30 OFFICES OF DIFFERENT GRADE; EXTENSION OF EXISTING CANTEEN/KITCHEN TO SEAT UP TO 95 PERSONS AT A TIME; INSTALLATION OF 11KV SUB-STATION; INFRASTRUCTURAL/LANDSCAPING WORKS; RETAINING REINFORCED CONCRETE WALL AND FURNISHING.	709,909,802	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	709,909,802
23020101	EXTENSION/PROVISION OF ADDITIONAL OFFICES FOR THE PRESIDENT	1,875,000,000	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	1,875,000,000
23020101	REPLACEMENT OF CRESTED WARES (1,000 SETS)	300,000,000	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	300,000,000
23020101	PRESENTATION EQUIPMENT FOR THE BANQUET HALL	312,000,000	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	312,000,000

23020101	REPLACEMENT OF AGED VEHICLES OF THE PRESIDENTIAL GROUND FLEET (PGF): PROCUREMENT OF 2 NO. TREATED MERCEDES BENZ SALOON 600 E GUARD FOR USE BY THE PRESIDENT AND VICE PRESIDENT @ N 140,000,000 EACH; (II). 5 NOS. MERC BENZ SALOON 350 (SEMI PLAIN) @ N25,000,000, (III). 10 NOS JEEPS (ASSORTED - RANGE ROVER, PRADO AND LAND CRUISER) @ N10,000,000 EACH AND PROCUREMENT OF ACCESSORIES AND MAINTENANCE EQUIPT FOR GUARD VEHICLES @ N25,000,000.	356,724,300	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	356,724,300
23020103	LANDSCAPING, DRAINAGE AND ACCESS ROADS AT SHMC SERVICE QUARTERS	50,705,050	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	50,705,050
23020103	LANDSCAPING SERVICE FOR VETERINARY UNIT	34,571,624	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	34,571,624
23020119	PROVISION OF IRRIGATION NETWORK FOR LAWNS AND GARDENS IN THE STATE HOUSE: THE PROJECT INVOLVES PROVISION, LAYING AND MAKING ALL NECESSARY CONNECTION OF VARIOUS SIZES OF PIPES (200MM, 150MM,100MM UPVC) TO SUPPLY RAW WATER FOR IRRIGATION OF LAWNS, GARDENS AND FLOWER BEDS IN THE STATE HOUSE. THIS WILL RELIEVE PRESSURE ON THE	141 358 532	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	141 358 532

	TREATED WATER WHICH IS RESERVED FOR HUMAN CONSUMPTION.				
23030101	REHABILITATION OF 10 NO HOUSES ALONG IBRAHIM TAIWO STREET FOR USE AS PRESIDENTIAL GUEST HOUSES: REHABILITATION OF 10 NO PRESIDENTIAL GUEST HOUSES @ N5,350,600 EACH	52 866 750	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	52 866 750
„	REHABILITATION OF STATE HOUSE MARINA, LAGOS	310 208 000	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	310 208 000
„	REHABILITATION OF DODAN BARRACKS, LAGOS	220 363 330	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	220 363 330
	IMPROVEMENT/RENOVATION WORKS AT GH 9 (OFFICES/STORE REHAB. TENNIS/SQUASH COURT, FURNISHING OF BOYS' QUARTERS AND MAIN BUILDING)	16 403 703	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt. This item has been reoccurring in the previous budgets.	0	16 403 703

23030121	REHABILITATION OF VILLA ADMIN: THE BUILDING REQUIRES THOROUGH RENOVATION WHICH HAS NOT COME SINCE 10 YEARS. THE WORK IS FOR REPAIR AND RENOVATION OF THE ENTIRE BUILDING COMPLEX INCLUDING ELECTRICAL, MECHANICAL AND OTHER SERVICES.	357,731,882	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt, This item has been reoccurring in the previous budgets.	0	357,731,882
	OFFICE OF THE VICE PRESIDENT				
220203	MATERIALS & SUPPLIES – GENERAL				
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	104,011,104	Reduce by 50% as the sum provided is too high and there is a further provision for refreshment and meals of over 20,000,000	52,000,000	52,011,104
220204	MAINTENANCE SERVICES – GENERAL	322,436,423			161,436,423
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	83,208,883	Reduce by 50% as the sum provided is too high	161,000,000	
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	145,615,546			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	62,406,663			
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,401,110			
22020406	OTHER MAINTENANCE SERVICES	20,802,221			

220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	249,626,650	Remove; This line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff and political office holders of this Agency is already provided in their personnel expenditure	0	249,626,650
	CAPITAL EXPENDITURE				
23010121	ACQUISITION, UPGRADING AND FURNISHING OF VP'S GUEST HOUSE AT AGUDA	230,132,579	Remove as this is not a priority for majority of Nigerians who survive on less than \$2 a day. We need to tighten our belt	0	230,132,579
220001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)				
220210	MISCELLANEOUS				
22021007	WELFARE PACKAGES	274,344	Remove; This line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in their personnel expenditure.	0	274,344
	TOTAL (PRESIDENCY)	9,553,818,403			7,829,585,958
215001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT				
220206	OTHER SERVICES - GENERAL				

22020605	SECURITY VOTE (INCLUDING OPERATIONS)	12,418,774	There is no justification for a security vote to the Ministry. The idea of a security vote has been severally abused and is very wide open to further abuse.	0	12,418,774
23	CAPITAL EXPENDITURE				
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	29,516,099,210	Provide the details of what the entire sum will be used for. The provision just stated general names like seeds, fertilizer, etc, and repeated them over five times each and provides no details of the zone, state, LGA of the projects.	0 if the details are not forthcoming	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES				
	CONSTRUCTION OF 15KM ACCESS RAODS TO EACH OF THE SIX STAPLE CROP PROCESSING ZONES AT N15 MILLION PER KM	1,220,000,000			
	REHABILITATION/CONSOLIDATION OF 200KM OF EXISTING ROADS @N5M/KM	1,000,000,000	Provide details	Provide details	
23050103	MONITORING AND EVALUATION				
	6. MONITORNG AND EVALUATION	500,000,000	Provide details	Provide details	
	MONITORING AND EVALUATION OF				

	THE SCHEME	40,000,000			
	TOTAL	32,288,517,984			12,418,774
215003	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN			Provide details	
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : EXTENSION SERVICES	50,000,000	Provide details		
215004	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN			Provide details	
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : AGRIC MECHANIZATION	100,000,000	Provide details	Provide details	
215005	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI			Provide details	
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVEGRANTFORRESEARCHANDDEVELOPMENTOFVALUE CHAINS : RICE/BEANS E.T.C	250,000,000	Provide details		

215006	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : LIVESTOCK	80,000,000	Provide details	Provide details	
215007	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : CASSAVA	250,000,000	Provide details	Provide details	
215008	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : OIL PALM	200,000,000	Provide details	Provide details	
215009	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : CEREALS/COTTON	200,000,000	Provide details	Provide details	

215010	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : LIVESTOCK	80,000,000	Provide details	Provide details	
215011	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : HORTICULTURE	150,000,000	Provide details	Provide details	
215012	LAKE CHAD RESEARCH INSTITUTE- MAIDUGURI				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : MAIZE/MILLET	80,000,000	Provide details	Provide details	
215013	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) – LAGOS				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : AQUACULTURE	200,000,000	Provide details	Provide details	
215014	COCOA RESEARCH INSTITUTE, IBADAN				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : COCOA	300,000,000	Provide details	Provide details	

215015	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : SOYBEANS	200,000,000	Provide details	Provide details	
215016	RUBBER RESEARCH INSTITUTE-BENIN				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : RUBBER	80,000,000	Provide details	Provide details	
215017	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : FISHERIES	80,000,000	Provide details	Provide details	
215018	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : EXTENSION SERVICES	200,000,000	Provide details	Provide details	
215019	VETERINARY COUNCIL OF NIGERIA				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS	25,000,000	Provide details	Provide details	
215036	NIGERIAN INSTITUTE OF ANIMAL				

	SCIENCES				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : LIVESTOCK	25,000,000	Provide details	Provide details	
215050	NIGERIA STORED PRODUCTS RESEARCH, ILORIN				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : STORAGE	200,000,000	Provide details	Provide details	
	NIGERIA AGRICULTURAL QUARANTINE SERVICE				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS	200,000,000	Provide details	Provide details	
	NATIONAL AGRICULTURAL SEED COUNCIL				
23060101	RESEARCH AND DEVELOPMENT				
	COMPETITIVE GRANT FOR RESEARCH AND DEVELOPMENT OF VALUE CHAINS : SEED DEVELOPMENT	200,000,000	Provide details	Provide details	
	TOTAL (MINISTRY OVERALL)	35,438,517,984			12,418,774
	FEDERAL MINISTRY OF EDUCATION				
22030301	OFFICE STATIONARIES/COMPUTER CONSUMABLES	159,875,100	This is considered too much/wasteful for a Head Office expense, especially considering that this requisition is an annual exercise.	55,000,000	104,875,100
22020202	TELEPHONE CHARGES BY HQ EXECUTIVE STAFF ONLY	21,316,680	It should be reduced to N12m, as the MDA officials are hardly known	12,000,000	9,316,580

			to initiate calls to inquiring members of the Nigerian public.		
22021007	WELFARE PACKAGES	29 014 370	Remove; This line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of this Agency is already provided in their personnel expenditure	0	29 014 370
23010105	PURCHASE OF MOTOR VEHICLES	14,000,000	Confirm conformity with cost saving measures		-
NATIONAL UNIVERSITIES COMMISSION					
23020119	CONSTRUCTION/REHABILITATION OF RECREATIONAL FACILITIES	54,000,000	Sum of N54M allocated to the NUC Secretariat should be rejected, as members could share in the facilities owned/maintained by other MDAs, and considering the current need to re-order our budgetary priorities.	0	54,000,000
	TOTAL(MINISTRY OVERALL)	249,191,780			114,191,680
GRAND TOTAL					23,978,723,531

2. POLICY MEASURES AND INTERVENTIONS TO ENSURE THE EFFECTIVE IMPLEMENTATION OF THE FREEDOM OF INFORMATION, PUBLIC PROCUREMENT, FISCAL RESPONSIBILITY AND THE NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE LAWS

1. OVERVIEW

Nigeria in the last four years embarked on landmark legislative reforms of its public finance governance processes and frameworks. These reforms have resulted in very important federal legislations laying down new public finance governance processes and systems. However, as revealed by several studies and publications of both government and the development community and commentaries from Nigerians of all works of life, the expected dividends of these reforms in terms of improved finance management systems, the environment for businesses and improvement in livelihoods have not yet resulted. There is a consensus that government has largely failed to implement and enforce its laws and that this may largely account for the huge distrust, failures in governance and the levels of corruption and maladministration evidenced by the recent controversies surrounding fuel subsidy payments. The popular resistance to government's plan to remove subsidy on PMS further demonstrates this distrust.

As has been revealed by the mainstream media, social media, research and consulting reports on different sectors of the Nigerian economy and currently by the public hearings and investigations in the legislature, the greatest challenge facing Nigeria is that of maladministration and corruption, resulting in part from a failure or inability of government to implement the reform legislations and other laws, or in many instances to apply its own publicly declared policies. As a result, the Nigerian mainstream Civil Society Organizations met in Abuja on the 20th and 26th January 2012 and at Ijebu Ode on the 24th of January 2012. The Civil Society also met at a Budget Summit organized by the Centre for Social Justice on the 9th and 10th of February 2012. The meetings were convened to;

- Consider and recommend policy measures and institutional interventions needed to ensure full implementation of these reform legislations.
- Consider possible budget cuts required to reduce waste in public administration and to ensure that public resources work for all.
- Consider and recommend reviews of the government SURE P(Palliatives) program and
- Review, learn from and contribute to the ongoing subsidy investigations at the National Assembly.

This current report is on the policy measures and institutional interventions needed to ensure full implementation of identified reform legislations. The report is divided into four parts setting out in each case a brief thrust of the particular legal framework and recommended measures to ensure full implementation by government.

2. FREEDOM OF INFORMATION ACT 2011

The Freedom of Information Act (FOIA) 2011, assented to by President Goodluck Jonathan, on 28th May 2011, establishes the legal framework for a shift in the relationship between government and the people by creating a presumption in favor of disclosure of, and the public's right of access to information held in custody and under the control of government and public institutions. This is supported by provisions of the 1999 Constitution, as well as the provisions of international treaties to which Nigeria is a signatory, and which have been ratified, including the International Covenant on Civil and Political Rights, the Universal Declaration of Human Rights and the African Charter on Human and Peoples' Rights.

However, the current challenge is in ensuring that the law is fully implemented and to ensure that access to publicly held information is a practical right. This memorandum identifies the challenges to FOIA implementation and suggests a set of legislative, policy and institutional reforms that will facilitate effective implementation of the FOIA.

2.1 Challenges of Implementing the FOIA

There are several challenges against the effective implementation of the FOI Act. These include the following:

- i) Unclear classification standards and protocol of information and documents that form the source and content for FOI applications may lead to arbitrary refusals of information on the grounds that such information is restricted.
- ii) Inadequate record creation, record keeping, organization and maintenance of documents integral to an FOI regime
- iii) The extant culture of secrecy that exists in the public service which is premised on the Official Secrets Act and the Civil Service Rules and related regulations
- iv) Deficiencies in the capacity of public service officials on the foundational principles, objectives, goals and benefits of the open government
- v) The investment and budgetary provisions that need to be made in both human and material resources that is required for the effective implementation of the FOI Act.
- vi) Lack of effective coordination and information sharing between various MDAs that could hinder the timely identification and tracking of requested information.
- vii) Resistance to reform.

2.1 Measures Necessary for the Effective Implementation of the FOIA

Some of the reforms necessary to ensure the effective implementation of the FOIA include the following:

(A) Review and Revision of Existing Laws, Rules and Regulations Incompatible with the FOIA

- (i) Overhaul the system of security classification to ensure proper balance between the needs of transparent governance under the FOIA and the necessities of national security under the NSAA. It will be necessary to make such classification system public, to mitigate possible misunderstanding or abuse;
- (ii) Conclude the review of the Official Secrets Act which the Honourable Attorney General of the Federation (HAGF) is said to be doing and ensure that it is abrogated completely or send to the National Assembly as an Executive Bill a replacement legislation (howsoever called) closely tailored to the FOIA and requirements of an open and democratic society;
- (iii) Review the Civil Service Rules (CSRs), financial regulations and other administrative directives and sector specific rules and regulations governing the operations and transparency of the civil service, and public bodies and publish a new set of CSRs and sector regulations compatible with the FOIA. This should include a review by each public body or institution of its internal policies and operational guides to make them compliant with the FOIA, and timelines for responding to such requests as stipulated under Sections 4 – 8 of the Act. This will include directing all sector regulatory bodies to review their specific rules to accord with provisions of the FOIA within a given timeline e.g. Procurement Rules, NERC Rules, Bureau for Public Enterprises Rules and Guidelines for Privatization and all similar sector specific rules and guidelines or internal policies and operational systems in the public service.
- (iv) The HAGF must put in place a mechanism (including a template) to receive adequate reports from MDAs and ensure that a consolidated report from all MDAs is made available to the relevant committees of both Chambers of the National Assembly not later than 1st April of the succeeding fiscal year, and to members of the public. He is to report on his discharge of this duty and other responsibilities conferred on him in keeping with the provisions of Section 29 of the Act.
- (v) That government should create a central data bank of information on open source basis available to the public.

(B) Measures Related to the Operations of the MDAs & Civil Service

- (i) The Executive Council of the Federation should direct MDAs to proactively disclose all basic information that the Act specifically requires to be so disclosed under Section 2(3) (a) – (f), (4) & (5). For this purpose also, require the Secretary to the Government of the Federation and Head of Service to develop protocols for proactive record management in keeping with the legal obligations to create, organize, and maintain records and information relating to the activities, operations, businesses, personnel and other relevant information/records of MDAs as envisaged under the sections 2(1)-(2) & 9(1) & (2) respectively of the FOIA.
- (ii) Developing frameworks/guidelines for carefully applying the exemptions under the Act (Sections 11 – 12, 14 – 17, 19 & 26).
- (iii) To ensure adequate utilization of existing budget heads to provide adequate training and capacity building for staff members in all MDAs of government on the FOIA and their obligations under it, as required under Section 13 of the Act.
- (iv) Directing all MDAs to designate staff members that would be saddled with strategic roles in co-ordination of information collation and management as well as those that will be saddled with the responsibility of dealing with FOI requests from members of the public, in keeping with the provisions of Sections 2(f), 3(4) & 29(1) (f) of the FOI Act. Such staff should be given adequate powers and authority to deal with requests for information.
- (v) Designing a sanctions regime that seeks to ensure that staff members of MDAs do not engage in any nefarious activities inimical to the successful implementation of the Act and for which a specific regime of sanctions have been provided under Sections 7(5) and 10 of the Act.
- (vi) Developing protocols applicable throughout the civil service structure in all MDAs that enhance compliance with the customer friendly fee structure stipulated under Section 8 of the Act, especially as it relates to cost-recovery for providing information to members of the public.
- (vii) Revising existing Civil Service Rules, Financial Regulations and all industry specific regulatory rules to ensure effective compliance with the provisions of the Section 27-28 of the FOIA concerning Whistleblower protection

(C) Measures with Respect to Reporting and Compliance

- (i) Creating the required processes and timelines for developing the reports envisaged under Section 29 (1) of the Act on the status of compliance by MDAs with the provisions of the Act and ensuring that such reports are promptly submitted to the HAGF's office ahead of the February 1 deadline in each succeeding fiscal year.

- (ii) With specific reference to the HAGF, ensuring that all reports from all MDAs are made available to the relevant (named) committees of both Chambers of the NASS not later than 1st April of the succeeding fiscal year as provided under Section 29(4) of the Act, in addition to ensuring that they are also made readily available to members of the public in keeping with the provisions of Section 29(3) of the Act.
- (iii) Getting the HAGF to develop guidelines and templates on reporting and performance appraisal for all MDAs to guide them both in the discharge of their duties under the Act and in the preparation of their statutory reports required under Section 29(1) of the Act.
- (iv) Developing a programme/work plan that aids the HAGF to discharge his responsibility of ensuring that all institutions including MDAs, comply with the provisions of the Act in keeping with the requirement of Section 29(6) &(7) of the FOIA.
- (v) Developing an administrative mechanism within the HAGF to handle its responsibilities relating to implementation of the FOIA, and to ensure full support of the Office of the Secretary to Government of the Federation and the Head of Service in full implementation and compliance with reporting guidelines.

3. THE PUBLIC PROCUREMENT ACT, 2007

The Public Procurement Act 2007 establishes the new framework for public procurement i.e. the public contracting process in Nigeria. It sets out the objectives of procurement reforms, the regulatory and administrative structures, as well as the processes, stages and expected outputs of a procurement activity within the Federal Government of Nigeria. It sets up a National Council on Public Procurement as the apex policy making and approval organ, the Bureau for Public Procurement as the industry regulator and supervisor of procurement implementation/compliance to rules, the MDAs as procuring entities. It accords the citizen sector a specific monitoring role. The Act sets out the powers, functions and therefore obligations of each of the named stakeholders, the process for carrying out procurement activities and makes good provisions on information, collation, management and disclosure, which have now been strengthened by the FOIA amongst other provisions.

3.1 Challenges of Implementing the PPA

The greatest challenge to the implementation of the PPA appears to be the low political will to fully implement the law and political interference in procurement decision making. One of the key findings and recommendations of the Country Procurement Assessment Report 2000 based on which the procurement law was designed was the need for removal of political influence and participation of core political office holders in procurement management and decision making. This was intended to free them to be able to improve policy and

take impartial measures to oversee contract implementation and where necessary, ensure sanctions are meted out to offenders. However as has been the case in Nigeria since inception of military rule, political office holders, directly and indirectly have retained control over the public contracting process. The result is that in appropriate instances, all key officers participate directly or indirectly in the process of selection of contractors and related procurement decision making, including payment approvals, such that no one is left to hold another accountable, if there are failures to comply with the rules or the law. An example will suffice. The Abuja Airport Runway Project; following the petitions by dissatisfied bidders, government set up a committee to investigate the process of award of this contract, and though this committee found that the cost were higher than they ought to have been or were inflated and recommended huge reduction in costs or a cancellation of the contract. No one has been indicted or will be indicted and no prosecutions will occur, because all officers through the ladder, from the procurement officers to the Permanent Secretary, Minister, BPP, the Executive Council of the Federation and the Presidency at one time or the other were involved in approving the project. In that scenario, who will see to the prosecution of who?

3.2 Other challenges will include;

- i) Poor Access to procurement information
- ii) Low technical capacity of procurement professionals
- iii) Poor record keeping and management systems
- iv) Late budget passage.
- v) Late release of appropriated funds often leading to the December rush to spend allocated funds before lapse of budgets, which creates room for hurried and faulty implementation of the procurement process. This has remained the case in every succeeding year.
- vi) Limited use of available prize benchmarks and failure to fully develop a robust prize data bank as a *de facto* benchmark for prizes of goods and services purchased by government
- vii) Failure to operationalize the apex policy making and approval organ, the National Council on Public Procurement.
- viii) Absence of legal framework for procurement in States, and failure to implement such frameworks in the states where they exist.
- ix) Failure of the National Assembly to implement the procurement law in execution of its budget, leaving it with limited moral authority to hold the Executive and MDAs to account on implementation failures within MDAs, etc.

3.3 Measures Necessary for full Implementation of the Public Procurement Act, 2007

(A) Measures Related to Operations

- i) Elimination of Executive Council of the Federation's consideration and approval of contracts of any nature and value except for major PPP projects.
- ii) Elimination of Ministers and other core political appointees' interventions and participation in procurement contract decisions by a clear directive of government, which can restrict their role if any to implementation monitoring.
- iii) Constitution, inauguration and full institutionalization of the National Council on Public Procurement with the Bureau for Public Procurement reporting to the Procurement Council and not the Executive Council.
- iv) Improving the current BPP data base of standard prizes, and amending the public procurement rules to ensure that it serves as a reference point for all MDAs.
- v) All MDAs need to set up a mechanism for collation and management of procurement related information e.g. a procurement document registry operated by one or two staff as part of every procurement department. The registry will be collating copies of all procurement documentation generated by all MDA departments and personnel, archiving them and preparing them for use in complying to MDA reporting requirements or in the administration of FOI requests. This will require a standing directive perhaps contained in revised procurement rules creating this unit and directing all other departments to submit such documents to it.
- vi) Allowing procurement officers to report directly to BPP and transferring responsibility for appraisal, promotion and discipline of such officers in the procurement cadre to the BPP.
- vii) Development of standard technical specifications by BPP for commonly purchased goods, works and services as a guide to procurement officers.
- viii) The elimination of direct control of contracting processes in the legislature by legislators by establishing and enforcing the functions, powers and authority of Procurement Planning Committees, Tenders Boards and the Accounting Officers, as well as opening up the procurement procedure of the National Assembly to public advertisement, participation and scrutiny.

(B) Measures Relating to Revision of Existing Rules and Monitoring of Procurement Activity

- i) Subjection of contracting process in the legislature to full external supervision of the BPP and monitoring of CSOs as required by the PPA.
- ii) Proactive monitoring of MDAs and contractors compliance with the PPA by BPP and open reporting on findings and necessary recommendations for criminal investigation and prosecution where necessary, including publication of procurement audit reports.

- iii) To ensure deterrence and secure public confidence, there is need for a full investigation of all reported procurement related infractions since 2007, including the notorious infractions in the Legislature and application of sanctions provided for by the PPA.
- iv) Full revision of the procurement implementation regulations and standard documents of the BPP to bring them in line with the Freedom of Information Act.
- v) Revision of the current Code of Conduct of public procurement officers to deepen and broaden it to include emerging areas of infractions, and to set out administrative sanctions for infractions.
- vi) The current practice of further approvals of MDA (Parastatals) procurement activity above given thresholds by Ministerial Tenders Board should be abolished and parastatals should operate as independent procuring entities, with their procurement approved by the various parastatals Tenders Boards as anticipated by the PPA 2007.
- vii) That all MDAs more regularly invite CSOs and professional bodies to monitor all stages of procurement proceedings as required by law, and such MDAs like the NNPC which have till now, closed their doors to procurement monitors be compelled to subject their contracting processes to external scrutiny in accordance with the PPA.
- viii) That BPP rules and standard documents be revised to ensure that the procurement process is used to support national economic growth and development under an objective “Buy Made in Nigeria” policy. This should be applied where appropriate, based on minimum national standards of goods, works and services specified by the BPP in collaboration with Standards Organisation of Nigeria, Consumer Protection Council, etc

4. THE FISCAL RESPONSIBILITY ACT 2007

4.1 Introduction

The Fiscal Responsibility Act 2007 sets out a framework intended to improve fiscal discipline, allocative efficiency, transparency, accountability, value for money and public participation in the management of federal resources. It sets up the Fiscal Responsibility Commission to monitor and supervise its implementation. It introduces a Medium Term Expenditure Framework as a mandatory basis for annual budgets. It provides for the process of articulation and approval of both the MTEF and the annual budget and sets out rules and guidelines for borrowing, debt management, national savings and assets management, control of public expenditure and specific obligations that seek to improve public participation, transparency and accountability. However compliance to the provisions of this law remains low.

4.2 The Challenges have included but are not limited to;

- i) Late passage of budget and late release of appropriated funds.

- ii) Poor implementation of capital budgets even though the accompanying overheads are always fully drawn and expended.
- iii) A continued imbalance between quantum of recurrent and capital budgets largely in favor of recurrent budgets.
- iv) Poor revenue forecasts and assumptions always leading to variations between forecasts and realized revenue.
- v) Low percentage contribution of non oil sources to national revenue leaving the budget largely dependent on income from one sector.
- vi) Late commencement of MTEF processes.
- vii) Limited opportunities for public participation and for stakeholder inputs.
- viii) Poor record keeping and reporting of public transactions.
- ix) Wasteful public expenditure and poor prioritization.

4.3 Measures Necessary for full Implementation of FRA

(A). Measures to be Undertaken by the President

- i) The President should fully constitute the Fiscal Responsibility Commission to include civil society representation.
- ii) The President should cause to be issued full implementing regulations for the implementation of the FRA, which should include requirements for stakeholder consultations by MDAs and provide administrative sanctions for personnel and political leaders of MDAs that do not comply to its provisions and the provisions of the Act, as well as detailed guidelines for all MDAs to render appropriate reports to the Budget Office of the Federation, Fiscal Responsibility Commission and any other relevant agencies. Also, it should include requirements for published annual performance reports by MDAs, indicating revenues earned, government allocations, performance outputs and outcomes, and detailed measures to restrict local and foreign borrowing amongst others.
- iii) The President should negotiate and agree on a budget calendar with the legislature that will provide timelines for both the executive and legislature, such a calendar may be part of implementing regulations to be issued pursuant to section 55 of the FRA.
- iv) The President should negotiate and issue limits on consolidated debts of Federal, State and Local Governments with approval of the legislature.
- v) Re-submit to the National Assembly a Petroleum Industry Bill that is Nigeria friendly, as represented in the original version of the PIB and ensure speedy passage.

(B). Measures to be Undertaken by the Fiscal Responsibility Commission.

- i) The Fiscal Responsibility Commission needs to be primed to begin to conduct effective monitoring of compliance to the Act. It must as a matter of necessity begin the production of and publication of fiscal and financial studies and analysis of fiscal planning and expenditure of

MDAs and government. The reports should show their levels of compliance with best practices in fiscal governance and their impact on the economy.

ii) The Fiscal Responsibility Commission needs to begin enforcement of limitations on consolidated debts of the federal, state and local governments once issued. It needs to develop and implement a framework for collaboration with the CBN, DMO, the EFCC, Securities and Exchange Commission and financial institutions for effective debt monitoring.

iii) The Commission should in accordance with section 54 of the Act provide technical and financial support for the adoption of similar legal regimes by States and LGAs across the country.

iv) Prepare and send to the President for approval detailed rules for implementation of the Act including MDA reporting templates and timelines.

v) Publicly report on utilization of all borrowing at all levels of government and issues around compliance of borrowing with the Fiscal Responsibility Act.

vi) Compel the establishment of comprehensive data base of debts of all of all tiers of government.

vii) Ensure borrowing is only for human development and capital expenditure and generally in compliance with the provisions of the Act

(C). Measures to be Undertaken by the Budget Office of the Federation and Ministry of Finance.

i) Early commencement of MTEF and Budget Processes.

ii) Provide good lead time and adequate publicity for public consultations on budgets and MTEF and the underlying macroeconomic indicators.

iii) Collaborate with the Central Bank of Nigeria to ensure harmonisation of monetary and fiscal policy.

iv) Implement the savings provisions of section 35 of the Fiscal Responsibility Act or in the alternative activate the Sovereign Wealth Fund.

v) Implement a robust mechanism for collation, analysis and publication of budget implementation reports and evaluation of performance of budget financed projects and programs.

vi) Conduct a detailed audit of cash call expenditures, basis of their calculation and rational behind them.

vii) Ensure that requests for loans and borrowing are specifically tied to identifiable projects.

(D). Measures to be Undertaken by Debt Management Office

i) Maintain a publicly accessible electronic data base of the debt profile of all tiers of government

- ii) Establish a Forum of Debt Management Offices comprising all federal and State DMO's, providing them with mentorship and technical support.
- iii) Establish a practice for requests for debt payment to serialize amounts borrowed, the amounts paid already, amount accruing as interest and other charges, the basis for computation and the amount outstanding as capital and interest or other charges.

E. Measures to be Undertaken by the Legislature

- i) Consider and expeditiously pass once submitted a Petroleum Industry Bill that is Nigeria friendly, as represented in the original version of the PIB and ensure speedy passage.
- ii) Amend the Fiscal Responsibility Act to provide for sanctions to all public officers for non compliance with the provisions of the Fiscal Responsibility Act.
- iii) Negotiate and agree to a budget calendar with the President.
- iv) Review in detail all appropriation for Joint Venture Cash Calls including the rational for such allocations using available expertise, which must review recommendations of various audit reports and make specific findings and issue directives on remediation and sanctions for infractions.
- v) Conduct public hearings on current debts, the purposes, terms and conditions of such debts; and conduct public hearings on requests for new borrowing. NASS should ensure that every request for borrowing is tied to a specific project or program.

5. NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE ACT 2007

The Nigerian government in November 2003 signed up to the Extractive Industries Transparency Initiative (EITI) and in February 2004 launched the Nigeria Extractive Industries Transparency Initiative (NEITI) as a subset of the global EITI initiative. The EITI is a voluntary initiative, supported by a coalition of companies, governments, investors and civil society organizations and is aimed at enthrone due process and achieving transparency in payments by Extractive Industry companies to governments and government linked entities. Alongside other efforts to improve transparency in government budget practice, EITI also offers a process whereby citizens can make their governments to account for the use of revenues from the extractive industry¹.

The NEITI Act was passed into law in May 2007; Nigeria was accepted as an EITI candidate country on 27 September 2007. The Act created a secretariat and a Stakeholder Working Group with representation of public, private and the citizens sector, and requires annual audit of all natural resources sector practices. The audits are in three parts; Financial audits that cover revenue flows in oil & gas industries, fees, taxes and royalties paid or unpaid, investment flows, loan and equity investment transactions in covered entities. Physical audits which deals with mapping flow chart of crude production and distribution (upstream and downstream), and reconciliation of crude movements, and System Audits which looks at examination of extractive industry (EI) processes, licensing, capital expenditure proposals

¹ EITI Source Book (<http://siteresources.worldbank.org/EXTOGMC/Resources/336929-1207671596377/ANNEX-K-EITI-Source-book.pdf>)

etc. Nigeria has to date produced three Audit reports viz- 1999-2004, 2005 and the 2006-2008 NEITI Audit reports, while in February 2010 it produced its validation report.

5.1 Challenges to Implementation

The challenges include low political will, poor institutional linkages arising from the participation of many agencies sometimes with overarching mandates and lack of effective co-ordination. Poor information management systems, absence of effective mechanisms and practices for measuring production, poor skills amongst staff, poor methods of accounting for tax and royalties which do not facilitate identification of the relative proceeds separately from sale of government equity; poor accounting systems at the CBN and Accountant General's office, lethargy by the FIRS in assessing and collecting taxes, huge losses in distribution of refined products and finally fraud, discrepancies, and poor accounting in subsidy payments. Though the audit reports have consistently identified the same lapses year after year, government and its agencies in the sector have failed to improve the systems to comply with existing laws.

5.2 Measures Necessary for full Implementation of NEITI

- i) Re-presentation and passage of a Nigeria friendly Petroleum Industry Reform Bill.
- ii) Full Implementation of all NEITI Audit reports and their recommendations.
- iii) Full Implementation of the recommendations of the KPMG Report on Monumental Fraud and Corruption at the NNPC.
- iv) Redeem public trust by commencing and fully completing criminal investigation and prosecution of culprits of the fraud and corruption disclosed in these two reports.
- v) *Improving Institutional Linkage between Technical and Financial aspects*; There is separation of responsibility for engineering issues (physical production, volumes, etc) from the responsibility for financial management, notwithstanding the fact that the financial data is dependent on the technical (engineering) data. This has led to un-reconciled differences between institutions, since the institutions were not effectively sharing data. There is a basic need for government, the regulators and the industry to take a holistic view of the industry and to ensure good lines of communication and sharing of information between the different parties in the industry, whether government bodies or private companies. Government and the NNPC must as of necessity install a system that supports routine financial and physical data reconciled with timelines.
- vi) *Improving Government Information systems*; There is much reliance on decentralized, largely paper based systems. Government and the NNPC must immediately within the year ensure installation of suitable, secure IT systems to provide consistent data to various users and to analyze and share this data to all relevant agencies and stakeholders. There is urgent need to undertake a

review of Government information systems, including pending systems development programmes, to ensure that information is available to those who require it.

- vii) *Improving Government systems for Financial Management;* Government and NNPC should ensure that adequate financial information systems are put in place for the purpose of controlling financial flows from the sector. Much greater use should be made of IT systems to improve controls, to eliminate inconsistencies and to improve transparency by making possible a wider sharing of data. The Accountant-General of the Federation (AGF) should exercise greater management and control. The monthly returns on crude oil sales, taxes and fees from NNPC, FIRS and DPR should be submitted to and be verified by the Accountant Generals' Office on a timely/regular basis. The Accountant General should have access to offshore accounts and put in place time limits for internal revenue reconciliations prepared by his Office. The AGF's office needs to implement modern financial management systems and techniques to allow it effectively manage financial flows from the sector.
- viii) *Establishing Measurement Systems for Crude Oil;* The Government and DPR must as a matter of urgency implement a reliable system for measuring production at the well head other than through monitoring terminal receipts. Accordingly, this will immediately resolve the current situation where DPR has no data from which possible product losses between the production point and the terminal can be estimated, measured or inferred. DPR should be mandated within six months to work together with operators to develop standards and guidelines for the routine reporting of a gross liquids and hydrocarbons mass balance. A policy framework and implementation plan should be presented by DPR. DPR should establish a system for verifying royalty volumes, API and applicable royalty rates to reconciled physical data. This will enable DPR to check the validity of the self-assessment of Operating Companies.
- ix) *Sale of Tax Oil and Royalty;* NNPC receives crude oil from Production Sharing operations which it sells in order to settle PPT and Royalty liabilities. The method of accounting for the tax and royalty elements does not facilitate identification of the relative proceeds separately from the sale of government equity crude. The accounting procedures should be improved to foster transparency of NNPC's handling of these components of the proceeds of crude sales.
- x) *The method of determining landing costs of refined products (full cost recovery) needs to be adjusted to remove opportunities for importers to recover on their inefficiencies, waste and perpetrate corruption. Cost computations should be by a method that rewards efficiency, effectiveness and competitiveness.*
- xi) *Government should as a matter of urgency repair and bring to at least 90% production level existing refineries in the country and remove all obstacles that have militated against private sector investments in building new refineries in Nigeria.*

- xii) *Government needs to set up a mechanism with NEITI secretariat to give timelines and monitor agency implementation of recommendations of audit reports and impose sanctions on personnel of agencies that resist positive change.*
- xiii) The Honourable Attorney General assisted by FIRS should prepare and issue a policy statement addressing the issues of principle, including the interpretation of legislation, and should engage with companies to clarify how the legislation should be applied. FIRS with NEITI should carry out a detailed investigation into the issue of differences in PPT as found in NEITI audits.
- xiv) *Government needs to reconsider the number of agencies involved in management and control of the oil & gas industry; DPR, FIRS, CBN, AGF, and NNPC, plus NNPC departments of COMD, NAPIMS and PPMC. There is poor delineation of roles leading to lapses in accountability in flow of different payments due to government. The National Assembly should quickly pass a PIB which is people friendly and provides for full re-organization of the Oil & Gas sector.*
- xv) Accounting controls within NDDC should be audited and the destination of the payments ascertained. The NSWG should liaise with NDDC and if necessary obtain legal opinion to get an authoritative interpretation as is necessary so that past payments can be adjusted and future payments accurately calculated.
- xvi) NAPIMS should maintain adequate records of gas sales such that required information is in place to facilitate accountability, transparency and strengthen the internal control environment. There is also the need to mandate it to fully disclose available information.
- xvii) The distribution system should be overhauled for better performance as the recorded loss in product is very much on the high side.
- xviii) A Nigeria friendly Petroleum Industry Bill to be represented to the National Assembly.
- xix) Institutionalized measures to improve and keep at acceptable levels of competence the skill of staff of all relevant agencies working in this sector.