

# **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 LINE ITEMS OF THE 2013 FEDERAL BUDGET ESTIMATES**

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# **RECOMMENDATIONS ON THE LINE ITEMS OF THE 2013 FEDERAL BUDGET ESTIMATES**

**Compiled**

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**Citizens Wealth Platform**

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## **Acknowledgement**

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## Foreword

It is imperative that the voice(s) of citizens are heard in the consideration of the revenue, expenditure and fiscal policies of government. Citizens Wealth Platform (CWP) has been engaging the federal budget and bringing to the front burner, the diversity of Nigerian voices. Through this compilation, CWP brings to the attention of the National Assembly and the Nigerian public key issues of wasteful expenditure that contributes nothing to the public welfare. We are also drawing attention to unclear expenditures and proposals for expenditure that are nebulous. Budgets are supposed to be crafted in a language and manner that makes it amendable to public understanding, monitoring and tracking. But this has not been reflected in many proposals. This is wrong and unacceptable.

On the other hand, some spending agencies have demonstrated a desire to draw money from the treasury through repetition of previous year budget requests. Requests for welfare packages still find their way into the proposals. This is illegal as the welfare of the staff of the agencies has been provided in their personnel expenses. Repetitive request for library books in a public service that displays an anti intellectual culture is baffling. Other requests for medical expenses after provisions have been made for the payment of National Health Insurance charges are improper. Yes, public servants want Nigerians to bear their bill for sports and exercises after they have been paid their legitimate entitlements.

The Federal Government has stated its intention to reduce frivolous expenditure. Yet our budget proposals are suffused with same. Travel and transport costs are still high and can be reduced by 50%. Requests for meals and catering expenses can also be reduced by about 50%. The overhead costs of key agencies such as the Presidency which should lead by example can also be cut by not less than 50%. These are hard times and Nigerians are interested in prioritizing public expenditure to those areas that make the most meaningful impact in their lives. More funds should be channeled to capital expenditure including roads, railways, power transmission and the social sectors of education and health. Our national priorities should reflect our status as an underdeveloped nation. Finally, Nigerians demand transparency and accountability and insist that the budget of every spending agency should be disaggregated and published including the statutory transfers to the National Assembly, National Judicial Council, Universal Basic Education Commission, Independent National Electoral Commission and National Human Rights Commission.

***Eze Onyekpere Esq***

Facilitator

## PROPOSED SAVINGS IN THE 2013 FEDERAL BUDGET

MDA	RECOMMENDED SAVINGS
NATIONAL ASSEMBLY	75,000,000,000
TRAVEL AND TRANSPORT	7,008,944,315
SPORT ACTIVITIES	5,621,290,490
HEALTH (DRUGS AND MEDICAL)	1,952,664,815
LINE ITEMS	25,676,824,157
<b>TOTAL</b>	<b>115,259,723,777</b>

**Note: These proposed savings are examples of possible savings and not exhaustive of cuts that can be made in the 2013 budget.**

## TRAVEL AND TRANSPORT

Consider cutting down this item by 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 lesser cuts.

S/N	MDA	LINE ITEM	AMOUNT (N)
1.	PRESIDENCY	TRAVEL AND TRANSPORT GENERAL	2,580,172,691.00
2	SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF	TRAVEL AND TRANSPORT GENERAL	70,256,161.00
3	FEDERAL MINISTRY OF YOUTH DEVELOPMENT		104,432,422.00
4	FEDERAL MINISTRY OF POLICE AFFAIRS	TRAVEL AND TRANSPORT GENERAL	150,600,000.00
5	POLICE FORMATIONS AND COMMAND	TRAVEL AND TRANSPORT GENERAL	928,373,711.00
6	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	TRAVEL AND TRANSPORT GENERAL	95,463,152.00
7	FEDERAL MINISTRY OF AGRICULTURE (MAIN MINISTRY)	TRAVEL AND TRANSPORT GENERAL	98,780,536.00
8	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	TRAVEL AND TRANSPORT GENERAL	120,122,014.00
9	AUDITOR GENERAL FOR THE FEDERATION	TRAVEL AND TRANSPORT GENERAL	237,078,874.00
10	INDEPENDENT CORRUPT PRACTICES COMMISSION	TRAVEL AND TRANSPORT GENERAL	311,084,552.00



11	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	TRAVEL AND TRANSPORT GENERAL	205,952,603.00
12	FEDERAL MINISTRY OF FOREIGN AFFAIRS – HQTRS	TRAVEL AND TRANSPORT GENERAL	3,783,075,879.00
13	FEDERAL MINISTRY OF FINANCE – HQTRS	TRAVEL AND TRANSPORT GENERAL	462,304,672.00
14	FEDERAL MINISTRY OF HEALTH – HQTRS	TRAVEL AND TRANSPORT GENERAL	292,034,166.00
15	FEDERAL MINISTRY OF TRADE AND INVESTMENT – HQTRS	TRAVEL AND TRANSPORT GENERAL	299,444,816.00
16	FEDERAL MINISTRY OF INFORMATION - HQTRS	TRAVEL AND TRANSPORT GENERAL	65,000,000.0
17	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	TRAVEL AND TRANSPORT GENERAL	94,779,116.00
18	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS	TRAVEL AND TRANSPORT GENERAL	179,031,734.00
19	MINISTRY OF JUSTICE HQTRS	TRAVEL AND TRANSPORT GENERAL	341,767,999.00
20	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY – HQTRS	TRAVEL AND TRANSPORT GENERAL	152,308,446.00
21	FEDERAL MINISTRY OF ENERGY (POWER) – HQTRS	TRAVEL AND TRANSPORT GENERAL	195,433,921.00
22	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	TRAVEL AND TRANSPORT GENERAL	139,719,777
23	FEDERAL MINISTRY OF TRANSPORT - HQTRS	TRAVEL AND TRANSPORT GENERAL	211,990,240.00
24	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	TRAVEL AND TRANSPORT GENERAL	212,817,064.00
25	FEDERAL MINISTRY OF WORKS	TRAVEL AND TRANSPORT GENERAL	127,315,881.00
26	FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT – HQTRS	TRAVEL AND TRANSPORT GENERAL	94,621,875.00
27	MINISTRY OF MINES & STEEL DEVELOPMENT	TRAVEL AND TRANSPORT GENERAL	98,997,341.00
28		TRAVEL AND TRANSPORT GENERAL	139,820,069.00

	<b>FEDERAL MINISTRY OF AVIATION</b>		
29	<b>NATIONAL SALARIES, INCOMES AND WAGES COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>42,453,650.00</b>
31	<b>FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>186,181,425.00</b>
32	<b>FEDERAL MINISTRY OF TOURISM, CULTURE &amp; NATIONAL ORIENTATION - HQTRS</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>144,477,324.00</b>
33	<b>NATIONAL PLANNING COMMISSION - HQTRS</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>123,178,446.00</b>
34	<b>NATIONAL PLANNING COMMISSION - HQTRS</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>123,178,446.00</b>
35	<b>PRESIDENCY - NATIONAL SPORTS COMMISSION - HQTRS</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>118,014,165.00</b>
36	<b>NATIONAL SECURITY ADVISER</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>304,874,803.00</b>
37	<b>MINISTRY OF NIGER DELTA AFFAIRS</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>272,200,538</b>
39	<b>FISCAL RESPONSIBILITY COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>79,718,825.00</b>
40	<b>INFRASTRUCTURE CONCESSION REGULATORY COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>43,534,889.00</b>
41	<b>NATIONAL POPULATION COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>59,482,808.00</b>
42	<b>CODE OF CONDUCT BUREAU</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>77,487,489.00</b>
43	<b>CODE OF CONDUCT TRIBUNAL</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>36,000,000.00</b>
44	<b>PUBLIC COMPLAINTS COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>80,091,007.00</b>
45	<b>REVENUE MOBILIZATION, ALLOCATION, AND FISCAL</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>183,076,176.00</b>

	<b>COMMISSION</b>		
47	<b>FEDERAL CIVIL SERVICE COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>104,198,172.00</b>
48	<b>POLICE SERVICE COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>117,079,000.00</b>
49	<b>FEDERAL CHARACTER COMMISSION</b>	<b>TRAVEL AND TRANSPORT GENERAL</b>	<b>129,881,756</b>
	<b>TOTAL</b>		<b>14,017,888,631.00</b>
	<b>50% OF TOTAL</b>		<b>7,008,944,315.00</b>

## LINE ITEM SAVINGS

Code	Line Item	Wasteful and Unclear Expenditure (N)	Our Position/Recommendation	Recommended Sum (N)	Saving (N)
<b>AUDITOR-GENERAL FOR THE FEDERATION</b>					
22021004	MEDICAL EXPENSES	5,029,243	This is a duplication of expenditure after provisions have been made for NHIS.	0	5,029,243
22021007	WELFARE PACKAGES	14,593,250	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this agency is already provided in the personnel expenditure.	0	14,593,250
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT	13,165,000	What is the Auditor-General's Office doing with kitchen equipment?	0	13,165,000
	<b>Subtotal</b>				<b>32,787,493</b>
<b>INDEPENDENT CORRUPT PRACTICES AND OTHER RELATED OFFENCES COMMISSION</b>					
22021007	WELFARE PACKAGES	22,688,368	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	0	22,688,368
	<b>Subtotal</b>				<b>22,688,368</b>
<b>FEDERAL MINISTRY OF FINANCE-HQTRS</b>					
22020307	DRUGS & MEDICAL SUPPLIES	2,355,691	This is a duplication of expenditure after provisions have been made for NHIS.	0	2,355,691
22021004	MEDICAL EXPENSES	2,214,183			2,214,183
22021001	REFRESHMENT & MEALS	43,515,655	Although this is lower than the N66.969m approved last year, it should be further reduced by 50%.	21,757,828	21,757,828
22021007	WELFARE PACKAGES	111,824,736	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the personnel expenditure.	0	111,824,736
22021002	HONORARIUM &	1,098,296,979	This is outrageously excessive. Sitting	109,829,698	988,467,281

	SITTING ALLOWANCE		allowance that is in excess of N1b? Sitting allowance for whom and for what purpose? Reduce by 90%.		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	68,613,133	The total sum of N462,304,672 is on the high side. Reduce by 50%.	231,152,336	231,152,336
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	153,922,307			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	68,883,682			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	170,885,550			
	<b>Subtotal</b>				<b>1,357,772,055.00</b>
<b>BUDGET OFFICE OF THE FEDERATION</b>					
22020606	CLEANING & FUMIGATION SERVICES	12,414,653	This has been provided in the budget of the Ministry of Finance Headquarters and they share the same building. It is a duplication of budget heads.	0	12,414,653
22020708	ANNUAL BUDGET PREPARATION	177,889,626	What is the job description of the BOF if they require a special vote for the preparation of the budget? Why is this special vote necessary after the sitting allowance requested by the Ministry of Finance Headquarters?	0	177,889,626
22021001	REFRESHMENT & MEALS	51,340,963	This sum is very high considering the sum of N43, 515,655 already provided for the Main Ministry. Reduce by 50%.	25,670,482	25,670,482
22021007	WELFARE PACKAGES		Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the personnel expenditure.		
23050101	HUMAN CAPITAL DEVELOPMENT	30,000,000	What is this sum to be used for? The National Assembly should seek clarification from the BOF.		

OFFICE OF THE ACCOUNTANT - GENERAL OF THE FEDERATION					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	70,971,408	The total sum of N540,763,772 for travel and Transport is on the high side. Reduce by 50%.	270,381,886	270,381,886
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	296,398,099			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	18,421,793			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	154,972,472			
22020501	LOCAL TRAINING	74,165,757	Confirm the difference between the above travel and transport and this provision.		
22020502	INTERNATIONAL TRAINING	39,644,804			
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	12,086,382	What is the Office of the Accountant General of the Federation doing with a security vote? The Office is not known to be in charge of any security operations. Kindly remove.	0	12,086,382
22021007	WELFARE PACKAGES	103,038,775	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the personnel expenditure.	0	103,038,775
	<b>Subtotal</b>				<b>601,481,804</b>
FEDERAL CAPITAL TERRITORY ADMINISTRATION					
23010128	G-7 SECURITY INITIATIVES	500,000,000	NASS should verify the actual equipment to be bought before approval.		
23020101	DESIGNING & CONSTRUCTION OF VICE PRESIDENT RESIDENCE	2,000,000,000	How many residences will the Vice President have? There are votes in the Presidency for furnishing and maintaining his residence.		
23050101	PREPARATORY ARRANGEMENT FOR ALTERNATIVE	250,000,000	What is this vote specifically meant for? NASS should clarify before approval.		

	FUNDING FOR ONGOING PROJECTS				
	Subtotal				
<b>FEDERAL MINISTRY OF DEFENCE - MAIN MOD</b>					
22021007	WELFARE PACKAGES	74,997,045	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the Ministry's personnel expenditure.	0	74,997,045
<b>NIGERIAN NAVY</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	1,409,923,102	What is the job definition of the Navy if not security? Indeed, all the votes to the Navy are about security. Why have a specific head called security vote? Yes, Nigerians need to be secured but it should not excuse frivolous expenses. NASS should verify the details before approval.		
22021007	WELFARE PACKAGES	1,921,332	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of the Navy is already provided in the Navy's personnel expenditure.	0	1,921,332
<b>NIGERIAN AIRFORCE</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	760,561,250	What is the job definition of the Air Force if not security? Indeed, all the votes to the Air Force are about security. Why have a specific head called security vote? Yes, Nigerians need to be secured but it should not excuse frivolous expenses. NASS should verify the details before approval.		
22021007	WELFARE PACKAGES	632,563	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of the Air Force is already provided in the Air Force's personnel expenditure.	0	632,563

<b>NIGERIAN DEFENCE COLLEGE</b>					
22021007	WELFARE PACKAGES	20,662,697	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this College is already provided in the Defence College's personnel expenditure.	0	20,662,697
<b>ARMED FORCES COMMAND &amp; STAFF COLLEGE</b>					
22021007	WELFARE PACKAGES	4,235,066	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this College is already provided in the College's personnel expenditure.	0	4,235,066
<b>NIGERIAN ARMED FORCES RESETTLEMENT CENTRE , LAGOS</b>					
22021007	WELFARE PACKAGES	1,206,756	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Centre is already provided in the Centre's personnel expenditure.	0	1,206,756
<b>PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION</b>					
22021007	WELFARE PACKAGES	10,000,000	Remove: this line item is illegal and unknown to Nigerian law.	0	10,000,000
	<b>TOTAL</b>				<b>113,655,459</b>
<b>FEDERAL MINISTRY OF TRADE AND INVESTMENT – HQTR</b>					
22020601	SECURITY VOTE (INCLUDING OPERATIONS)	2,291,543	What is the business of this Ministry with a security vote? Kindly remove as this is amenable to abuse and has been severally abused in the past.	0	2,291,543
22021007	WELFARE PACKAGES	85,093,251	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the Ministry's personnel expenditure.	0	85,093,251
23020118	CONSTRUCTION OF ENUGU INTERNATIONAL TRADE FAIR COMPLEX	6,000,000	This amount is too paltry to make any meaningful impact on the construction of the Complex. It is either a proper vote is given to the complex or the N6,000,000 is not wasted.		
<b>STANDARDS ORGANIZATION OF NIGERIA</b>					



22020605	SECURITY VOTE (INCLUDING OPERATIONS)	77,175,134	What is the business of SON with a security vote? Kindly remove as this is amenable to abuse and has been severally abused in the past.		
<b>CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT</b>					
02220030 01	THE WHOLE BUDGET	118,685,020	With a total vote of N118,685,020; N117,388,418 being Recurrent and made up of N112,144,060 as personnel and N5,244,358 as overhead; while N1,296,602 is the capital expenditure, the Centre exists to pay salaries and entitlements of workers. If there is no money to execute the core mandate of the Centre which is about automotive design, then it should be closed down.		
<b>INDUSTRIAL TRAINING FUND</b>					
0222005	THE WHOLE BUDGET	2,097,594,706	With a total vote of N2,097,594,706; Recurrent expenditure being N2,061,664,486 made up of a personnel vote of N2,002,148,500 and overhead vote of N59,515,986; while capital expenditure is N35,930,220, the Fund exists to pay salaries and entitlements of workers. If there is no money to execute the core mandate of the Fund, then it should be closed down.		
<b>LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD</b>					
02220100 01	THE WHOLE BUDGET	131,003,020	Government has no business managing a Trade Fair Complex. It should be handed over to the private sector and the resources rechanneled to more productive expenditure. If the Board is established by law, the implementation of the Oronsaye Committee report should be an opportunity to effect the change through repeal of the enabling law.	0	131,003,020
<b>SMEDAN - H/QT RS</b>					

02220270 01	WELFARE PACKAGE	10,000,000	This line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	10,000,000
	<b>Subtotal</b>				<b>228,387,814</b>
<b>FEDERAL MINISTRY OF INFORMATION – HQTRS</b>					
22020307	DRUGS & MEDICAL SUPPLIES	3,000,000	This is duplication as provision has been made for NHIS.	0	5,000,000
22021004	MEDICAL EXPENSES	2,000,000			
22021007	WELFARE PACKAGES	15,000,000	This line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the Ministry's personnel expenditure.	0	15,000,000
23050101	PRODUCTION OF VARIOUS PUBLICATIONS ON GOVERNMENT POLICIES & PROGRAMMES (A) TRANSFORMATION AGENDA (R&P)	100,000,000	All these activities scheduled for N395,000,000 can be done with a lower vote. 50% of the entire sum is recommended. Most of these documents can be produced electronically and put in the public domain through the website of the Ministry and interface with other public and private websites and even through the use of the social media.	197,500,000	197,500,000
	PRODUCTION OF DOCUMENTARIES AND JINGLES ON PROGRESS MADE ON THE TRANSFORMATION AGENDA, SURE-P, MDG'S AND OTHER GOVERNMENT POLICIES (R&P)	30,000,000			
	PUBLIC ENLIGHTENMENT AND MOBILIZATION ON	100,000,000			

	<p>20:20:20 AND COLLABORATION WITH MDAS AND EXTERNAL BODIES ON TRANSFORMATION AGENDA (PC &amp; TRANSFORMATION AGENDA (HRM)</p> <p>PROMOTION OF MADE IN NIGERIA PRODUCTS AND RELATED ACTIVITIES/DISCOURAGEMENT OF SMUGGLING (PR&amp;PD</p>	<p>145,000,000</p> <p>20,000,000</p>			
	<p>EXTERNAL PUBLICITY /MEDIA INSERTIONS IN FOREIGN MEDIA: PRINT MEDIA, ELECTRONIC MEDIA, MEDIA FORUM, IN SELECTED CITIES ABROAD, ENGAGEMENT WITH FOREIGN NEWS AGENCIES, PRODUCTION OF SPECIALIZED PUBICITY MATERIALS FOR EXTERNAL AUDIENCE (PC)</p> <p>DEVELOPING SOCIAL</p>	<p>400,000,000</p> <p>100,000,000</p>	<p>All these activities totaling N791,000,000 can be done at a lower cost. 50% of the sum is recommended.</p>	<p>395,500,000</p>	<p>395,500,000</p>

	<p>MEDIA PLATFORMS &amp; NETWORKING WITH OTHER PLATFORMS (PC).</p> <p>AWARENESS AT THE GRASSROOTS ( IN THE 36 STATES AND FCT (PC)</p> <p>OF NATIONAL EVENTS AND POST EVENT DOCUMENTARY SERIES (PC)</p> <p>DEVELOPMENT OF NATIONAL POLICY, CONDUCT OF NATIONAL COUNCIL ON INFORMATION, MONITORING AND IMPLEMENTATION OF ITS RESOLUTIONS (R&amp;P)</p> <p>PUBLIC (FGP)</p> <p>CONDUCT OF OPINION POLLS AND SURVEY (R&amp;P)</p>	<p>50,000,000</p> <p>130,000,000</p> <p>35,000,000</p> <p>70,000,000</p> <p>6,000,000</p>			
23050103	NATION-WIDE MEDIA TOUR OF FEDERAL GOVERNMENT PROJECTS AND HOSTING OF TOWN HALL MEETINGS (8	300,000,000	In 2012, the same amount was approved for the media tour and this same amount is resurfacing in the 2013 proposal. This is a waste. The Federal Government has refused to implement capital projects over the years. So what is the media tour set	0	300,000,000

	OUTINGS) (PR&PD)		to achieve? This is wasteful expenditure and should not be approved.		
23050103	CAPACITY BUILDING ON BUDGET MONITORING OF PROJECTS AND EVALUATION AND FINANCIAL MANAGEMENNT IN LINE WITH TRANSFORMATION AGENDA (HRM/F & A)	47,500,000	In 2012, the sum of N25, 000,000 was approved for the same activity. What exactly are we paying for? This is wasteful expenditure and should not be approved.	0	47,500,000
23050104	PRODUCTION OF CALENDARS AND DAIRIES FOR 2013	250,000,000	This is the most wasteful of the wasteful proposals and as such should not be approved. The production of diaries and calendars was stopped during the Obasanjo years. Nigerians do not stand to benefit anything from the revival of this decadent practice.	0	250,000,000
<b>Subtotal</b>					<b>1,210,500,000</b>
<b>FEDERAL MINISTRY OF COMMUNICATION AND TECHNOLOGY</b>					
22020307	DRUGS & MEDICAL SUPPLIES	1,190,307	This is duplication as provision has been made for NHIS.	0	1,190,307
22021004	MEDICAL EXPENSES	4,818,284			4,818,284
22021007	WELFARE PACKAGES	30,818,284	This line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the Ministry's personnel expenditure.		30,818,284
23020119	CONSTRUCTION OF 1 NO COMMUNITY CENTRE AT IRMS OGOJA	100,000,000	This is wasteful and should not constitute a priority at this austere period.	0	100,000,000
23050101	BUSINESS PROCESS RE-ENGINEERING	90,000,000	This is a nebulous vote and the legislature should clarify what this vote is meant for before approval.		
23050103	MONITORING AND	100,000,000	This is a large amount of money for the	50,000,000	50,000,000

	EVALUATION OF MINISTRY'S AND OTHER ICT PROJECTS		monitoring of the capital vote of the Ministry. Reduce by 50%.		
	<b>Subtotal</b>				<b>186,826,875</b>
<b>FEDERAL MINISTRY OF INTERIOR – HQTRS</b>					
22021007	WELFARE PACKAGES	23,718,030	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the Ministry's personnel expenditure.	0	23,718,030
<b>NIGERIAN PRISONS SERVICE</b>					
22021007	WELFARE PACKAGE	11,391,668	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Service is already provided in the Service's personnel expenditure.	0	11,391,668
<b>NIGERIA IMMIGRATION SERVICE</b>					
22021007	WELFARE PACKAGES	19,530,447	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	19,530,447
<b>NIGERIA SECURITY AND CIVIL DEFENCE CORPS</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	144,157,261	What is the job definition of the Civil Defence Corps if not security? Indeed, all the votes to the Corps are about security. Why have a specific head called security vote? Yes, Nigerians need to be secured but it should be an excuse for frivolous expenses. NASS should verify the details before approval		
22021007	WELFARE PACKAGES	6,641,831	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Corp's personnel expenditure.	0	6,641,831
	<b>Subtotal</b>				<b>61,281,976</b>
<b>FEDERAL FIRE SERVICE</b>					

22020605	SECURITY VOTE (INCLUDING OPERATIONS)	4,002,665	This vote is uncalled for. Remove.	0	4,002,665
22021007	WELFARE PACKAGES	14,020,766	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	14,020,766
<b>Subtotal</b>					<b>18,023,431</b>
<b>CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	1,932,364	This vote is uncalled for. Remove.	0	1,932,364
22021007	WELFARE PACKAGES	1,439,192	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	1,439,192
<b>Subtotal</b>					<b>3,371,556</b>
<b>OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION – HQTRS</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	87,336,145	What is the HOCSEF doing with a security vote and a huge one for that matter? This is a slush fund that will most likely be mismanaged. Remove	0	87,336,145
22021001	REFRESHMENT & MEALS	116,405,947	Is the Head of Service starting a restaurant chain on behalf of the Civil Service? This is extremely provocative of the suffering masses of Nigerians. Reduce by 80%.	23,281,189	93,124,758
22021007	WELFARE PACKAGES	22,844,843	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the personnel expenditure.	0	22,844,843
23050101	ROAD MAP FOR THE IMPLEMENTATION OF THE FREEDOM OF INFORMATION ACT - FoIA	30,000,000	For the same activity last year, the 2012 budget made a provision for N80m. So what is this still for? The same bureaucracy that is resisting the FoIA with the last drop of their blood is asking for the frivolous expenditure? Remove	0	30,000,000

23030121	REHABILITATION OF FEDERAL CIVIL SERVICE CLUB	60,000,000	This is an insensitive and outrageous demand for public funds. This cannot be among Nigeria's priorities for now. Remove.	0	60,000,000
23050101	INSTITUTIONALIZATION OF PERFORMANCE MANAGEMENT SYSTEM AND INTERNATIONAL STUDY TOURS	150,000,000	This request is unjustifiable coming after the demand for international travel and transport - training in the sum of N34,689,594 and another N29,229,098 for international travel and transport-others. The Head of Service does not need any new sums of money or study tours to undertake this assignment after requesting for another vote of N300m for service wide training. Kindly remove.	0	150,000,000
23050101	ACTIVITIES OF ANTI-CORRUPTION AND TRANSPARENCY UNIT (ACTUS) IN THE MDAs	10,000,000	This is an insult to the sensibilities of Nigerians. After the huge corruption going on in Nigeria's public service and the obstinacy of the bureaucracy to stop the rot, Nigerians will again pay N10m for such waste! Kindly remove.	0	10,000,000
23050101	AUTOMATION OF 600,000 RECORDS OF FEDERAL CIVIL SERVANTS KARU RECORDS CENTRE	90,000,000	How is this activity different from the ELECTRONIC DATA MANAGEMENT SYSTEM (PHASE II) and the CAREER MANAGEMENT INFORMATION SYSTEM which have provisions for N36m and N40m respectively in the same budget proposal? Can we have the above in place without automating the records of civil servants? Are we playing on words for the sake of getting money out of the Treasury? Kindly remove.	0	90,000,000
23050101	PUBLIC SECTOR CAPACITY BUILDING IN FEDERAL AND STATES	863,000,000	What is this vote supposed to achieve after N300m has been provided for service wide training. This is not the best way to use public resources. Kindly remove.	0	863,000,000
23050102	ESTABLISHMENT OF	60,000,000	Details should be provided before NASS		



	E-GOVERNMENT OFFICE ENVIRONMENT		approval. The request says nothing concrete on the use to which the requested funds would be applied.		
	E-LEARNING EQUIPMENT	15,000,000	Details should be provided before NASS approval. The request says nothing concrete on the use to which the requested funds would be applied.		
	<b>Subtotal</b>				<b>1,406,305,746</b>
<b>MINISTRY OF JUSTICE – HQTRS</b>					
22021007	WELFARE PACKAGES	59,232,130	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	59,232,130
	<b>Subtotal</b>				<b>59,232,130</b>
<b>FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQT RS</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	19,862,245	This is subject to abuse and these votes have been abused in the past. Moreover, the Ministry of Labour and Productivity does not need a security vote.	0	19,862,245
22021007	WELFARE PACKAGES	9,411,308	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	9,411,308
	<b>Subtotal</b>				<b>29,273,553</b>
<b>FEDERAL MINISTRY OF ENERGY (POWER) - HQT RS</b>					
22021007	WELFARE PACKAGES	35,684,315	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	35,684,315
23020103	SECTORAL CONTRACT MANAGEMENT	750,000,000	Sectoral contract management is a nebulous term and the sum allocated is outrageous. NASS should verify what this means before approval and likely over 50% cut.	375,000,000	375,000,000
23020103	MOBILISING PUBLIC SUPPORT FOR POWER SECTOR	250,000,000	There is no need for mobilising support. Nigerians are already agreed on the need to reform the power sector. The main	0	250,000,000

	REFORMS		challenge is that the process has been slow and delayed.		
23020103	ELECTRICITY MANAGEMENT SERVICES	500,000,000	What is the Ministry all about if not providing electricity management services? Kindly remove as this vote seeks to get money out of the Treasury for no tangible service.	0	500,000,000
23020103	SENSITIZATION WORKSHOP ON CAPITAL BUDGET IMPLEMENTATION (M)	150,000,000	At a time when most components of the Ministry are being privatized, this does not make sense. Even if all the components of the Ministry were intact, you do not need this sum before the capital budget can be implemented. Kindly remove.	0	150,000,000
23020103	DEVELOPMENT OF POLICY RAMEWORK FOR THE TECHNICAL REGULATION OF THE ELECTRICITY INDUSTRY	10,000,000	This is the work of NERC and there are so many components of technical regulation. So which component is this vote for? Remove	0	10,000,000
23020103	ADVOCACY AND AWARENESS FOR SUCCESSOR COMPANIES (HR)	43,811,911	The emerging private sector entities can take care of themselves as they do not need the Ministry to create awareness for them. One may ask - awareness for what and what purpose? Kindly remove.	0	43,811,911
	<b>Subtotal</b>				<b>1,364,496,226</b>
<b>TRANSMISSION COMPANY OF NIGERIA</b>					
23102000 1	THE WHOLE BUDGET	33,849,634, 011	The vote for this Company is paltry considering that the private sector manager is not investing funds but merely managing the company. If we are to realise the goals of improved electricity, then this amount should as a minimum be quadrupled.		
<b>NATIONAL RURAL ELECTRIFICATION AGENCY</b>					
02310030	THE WHOLE BUDGET	6,456,217, 294	The Federal Government has no		

01			business running a Rural Electrification Agency. FGN should consider transferring this responsibility and its resources to the states.		
<b>NIGERIAN ELECTRICITY REGULATORY COMMISSION</b>					
22021007	WELFARE PACKAGES	30,000,000	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Commission's personnel expenditure.	0	30,000,000
	<b>Subtotal</b>				<b>30,000,000</b>
<b>FEDERAL MINISTRY OF TRANSPORT</b>					
To modernize the railways, the executive should consider proposing appropriate reform bills to NASS; the public private partnerships model and specific borrowing (revenue bonds) tied to the sector may be explored by FGN to meet the funding gap.					
23010126	PURCHASE OF SPORTING/GAMING EQUIPMENT	11,293,365	Kindly remove as this is not a priority for the Nigerian people.	0	11,293,365
23020115	CONSTRUCTION/ COMPLETION OF ABUJA(IDU) - KADUNA RAIL LINE	3,567,399,330	These are the kind of projects that demand enhanced funding because of the value they can add to job creation and economic growth. NASS should ascertain that whether these sums of money can complete the projects. If they cannot, appropriate new sums of money should be added to complete them even if it has to come from borrowing specifically tied to them.		
	CONSTRUCTION/ COMPLETION OF LAGOS- IBADAN RAIL LINE	8,600,336,237			
	COMPLETION AND REHABILITATION OF AJAOKUTA - WARRI RAIL LINE	4,135,011,406			
23050101	BIOMETRIC AND ACCESS CONTROL	78,000,000	NASS should verify what this vote is meant to achieve because the way it is stated is simply nebulous.		
23050103	CAPITAL BUDGET IMPLEMENTATION MONITORING AND	91,880,165	The sum requested is too high. Reduce by 50%.	45,940,083	45,940,083

	EVALUATION				
23050104	MINISTERIAL PRESS BRIEFING	30,000,000	The sum requested is too high. Reduce by 80%.	6,000,000	24,000,000
	<b>Subtotal</b>				<b>81,233,448</b>
<b>NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY</b>					
23010124	EQUIPPING TTC	260,000,000	There are no details for these projects. NASS should verify what the resources are to be used for. In any event, these sums of money are on the high side and should be pruned by not less than 50%.	309,857,485	309,857,485
23010125	UPGRADING OF LIBRARY FACILITIES	175,000,000			
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	159,714,969			
23050101	HUMAN CAPITAL DEVELOPMENT	200,000,000	What is human capital development? This looks like a ploy to draw money from treasury without details. NASS should verify exactly what the request is for.		
	PROJECT MONITORING AND EVALUATION	50,000,000	Monitoring and evaluation of which projects. The amount is too high. NASS should verify exactly what the request is for.		
	SUSTAINABLE RESEARCH	75,000,000	What is sustainable research? This looks like a ploy to draw money from treasury without details. NASS should verify what exactly the request is for.		
	<b>Subtotal</b>				<b>309,857,485</b>
<b>FEDERAL MINISTRY OF LANDS, HOUSING &amp; URBAN DEVELOPMENT – HQTRS</b>					
22020307	DRUGS & MEDICAL SUPPLIES	2,500,000	This is duplication coming after payment for NHIS. Kindly remove.	0	4,000,000
22021004	MEDICAL EXPENSES	1,500,000			
22021007	WELFARE PACKAGES	10,000,000	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	10,000,000
23010126	SPORTING ACTIVITIES AND EQUIPMENT	20,000,000	This provision coming after 2,500,000 had been made available for sporting activities is a misplacement of priorities. Remove	0	20,000,000

23050102	COMPUTER SOFTWARE ACQUISITION	150,000,000	There are various specific requests in this Ministry for computer software acquisition. The purpose of this one is not disclosed. Kindly remove.	0	150,000,000
23050103	QUARTERLY VERIFICATION & REPORTING OF BUDGET OVERHEAD COST & IGR UTILIZATION IN 36 STATES.	15,000,000	This is a play on words that cannot be tied to any tangible activity. Kindly remove.	0	15,000,000
	INTERNAL AUDIT SENSITISATION ON PRUDENT BUDGETIMPLEMENTATION/REVENUE	2,500,000		0	2,500,000
	EVALUATION	150,000,000	Evaluation of what? This is a strategy to pull resources out of the treasury for no meaningful activity. Kindly remove.	0	150,000,000
	PERSONNEL AUDIT, STAFF MONITORING AND EVALUATION	50,000,000	How many agencies are involved in personnel audit and biometric identification? What is the FGN IPPIS for? Kindly remove.	0	50,000,000
	<b>Subtotal</b>				<b>401,500,000</b>
<b>FEDERAL MINISTRY OF PETROLEUM RESOURCES</b>					
22020302	BOOKS	4,503,492	This is a repetition of 2012 figures. What are these books for? Remove.	0	4,503,492
22020303	NEWSPAPERS	2,112,838	This is a repetition of 2012 figures. A vote for newspapers different from magazines and periodicals? Kindly remove and let the vote in the next row be for newspapers, magazines and periodicals.	0	2,112,838
22020304	MAGAZINES & PERIODICALS	7,440,805	This is a repetition of 2012 figures. This is too high. Consider approving 40% of this sum.	2,976,322	4,464,483

22021001	REFRESHMENT & MEALS	35,455,459	This is on the high side. Consider reducing by 60%.	14,182,184	21,273,275
22021007	WELFARE PACKAGES	36,890,453	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	36,890,453
22021009	SPORTING ACTIVITIES	23,890,560	This is a ridiculous request. Kindly remove.	0	23,890,560
23010112	RENOVATION AND FURNISHING OF STAFF OFFICES AT NNPC TOWERS	70,000,000	This request is coming after 2012's approval of N40.9m. It is ridiculous that the office will be under continuous refurbishing every year and at exaggerated prices. Remove from the budget.	0	70,000,000
23010125	DEVELOPMENT AND AUTOMATION OF LIBRARY OF LEGAL UNIT	33,400,000	Another ridiculous request from a Ministry that exhibits an anti-intellectual culture, after the approval of N54m in 2012. Remove from the budget.	0	33,400,000
23020118	IMPLEMENTATION OF PETROLEUM INDUSTRY BILL	520,540,876	Wonders will never end. What does implementation of a bill that has not been passed by the legislature entail? This is coming after the vote of over 17m in 2012. Kindly remove.	0	520,540,876
23040105	FACILITIES FOR TECHNICAL / ADMINISTRATIVE COOPERATION WITH INTRNATIONAL BODIES ON OIL AND GAS DEVELOPMENT AND UTILIZATION	600,000,000	What are these facilities that have no names and cost as much as 600m after approval of the sum of 169m in the 2012 budget? This appears to be a joke carried too far. Kindly remove.	0	600,000,000
23040105	ASSESSMENT AND DOCUMENTATION OF ALL OIL SPILL SITES IN THE TEN (10) STATES OF	209,597,084	In 2012, there was an approval of 179.5m and then, this request in 2013. But there have been various studies and documentation of oil spills. This request is an attempt to waste national resources.	0	209,597,084

	THENIGER DELTA		Kindly remove.		
23040105	ECONOMIC INVESTIGATION, CONSULTANCY SERVICES FOR STATISTICAL DATA DEVELOPMENT AND DATABASE	50,000,000	This is a nebulous request and should be clarified before approval. 50m was approved for this same item in 2012.		
	DOCUMENT MANAGEMENT & STOCK INVENTORY SYSTEM AND ACCOUNTS LEDGER SYSTEM FOR TRANSPARENCY UNIT, SERVICOM UNIT, LEGAL UNIT, PRESS UNIT AND STOCK VERIFICATION UNIT.	50,000,000	This is an incredible vote that plays on words and ends up saying nothing. The 2012 approval was 100m and then the request for a further 50m. Kindly remove	0	50,000,000
	<b>Subtotal</b>				<b>1,576,673,061</b>

There is a sum of 254,710,986 for the renovation of 7 Kofo Abayomi Street Victoria Island in the vote of the Nigeria Nuclear Regulatory Authority (Code 23020118) and the same sum is also demanded for the same address in the proposal of the Department of Petroleum Resources (Code 23020118). Further, the same amount is demanded for the same address and activity in the proposal of Nigeria Content Development and Monitoring Board (Code 23020118).

The Department of Petroleum Resources, Nigeria Nuclear Regulatory Authority and the Nigeria Content Development and Monitoring Board have the following duplications in their proposals: REAL TIME MONITORING OF GAS FACILITIES, PRODUCTION AND OPERATIONS for N150,000,000; CONSTRUCTION OF NATIONAL LABORATORY IN OWERRI for N300,000,000. Further duplications include CONSTRUCTION/PROVISION OF OFFICE BUILDINGS DPR HQTRS, ABUJA for N500,000,000; IMPLEMENTATION OF TRUCKING POLICY for N150,000,000; GAS FLAREDOWN MONITORING FACILITIES AND SERVICES for N100,000,000 and INSTRUMENT FOR GAS PIPELINE SURVEILANCE (REAL TIME) for N100,000,000 etc. The three agencies further have the following in their proposal vis, LEASE OF 3 NUMBER 7 - SEATER HELICOPTER FOR INSPECTION AND MONITORING OF OFFSHORE TERMINALS (FPSO/FSO) for N200,000,000; MONITORING AND EVALUATION for N50,000,000; PILOT PROJECT ON NOVEL OIL AND GAS EXPLORATION TECHNOLOGY for N365,289,014. Are the three agencies supposed to

be doing exactly the same set of things? If the answer is in the affirmative, then approval for the sum for only one agency will suffice. NASS should critically review the proposals.

**FEDERAL MINISTRY OF WORKS**

22020605	SECURITY VOTE (INCLUDING OPERATIONS)	10,658,959	There is no justification for a special security vote to the Ministry. Security votes have been serially abused and are still subject to abuse. Kindly remove.	0	10,658,959
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The number of projects and activities designated for the Ministry following the trend in previous years are unacceptably high and the resources are so thinly spread out. This will eventually lead to very poor results. If we are to double the overall federal budget, it will not be enough to complete the projects slated for this Ministry. It therefore makes eminent sense to prioritise and rationalize. The Ministry position makes a very clear case for reform laws and policies including the establishment of a Road Fund and opening up the space for new capital from the private sector through public private partnerships.

<b>Subtotal</b>					<b>10,658,959</b>
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**FEDERAL MINISTRY OF AVIATION**

The Ministry of Aviation is a fertile ground for the flourishing of public private partnerships through concessions and other functional models and this has proven to be successful in the new terminal constructed by Bio-Courtney in Ikeja, Lagos. Government should therefore consider concessioning of the airports to reputable private sector operators who will invest agreed sums to upgrade them. The idea of continued spending on these facilities at the public expense when the private sector can invest in them is unacceptable.

22020605	SECURITY VOTE (INCLUDING OPERATIONS)	3,582,168	There is no justification for a special security vote to the Ministry. Security votes have been serially abused and are still subject to abuse. Kindly remove.	0	3,582,168
22021007	WELFARE PACKAGES	31,901,572	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the Ministry's personnel expenditure. Remove	0	31,901,572
23020117	CONSULTANCY: INSTITUTIONAL REFORMS, LEGAL SERVICES, AND COMMERCIAL	500,000,000	What exactly is this sum of money voted for? This vote needs to be disaggregated and clarified.		
23020117	AIRPORT FENCING	3,200,000,000	Which of the airports?		
23020117	AIRPORT TOLL GATES	1,800,000,000	What happened to or is wrong with the existing ones?		
23020117	CONSULTANCY –	400,000,000	After the first consultancy above, what are		



	OTHERS		these others?		
23030116	HORTICULTURAL/LAN DSCAPING OF AIRPORTS: MMIA, PHIA, NAIA, MAKIA, AIIA	2,158,387,000	This is too high and should be reduced by 50%.	1,079,193,500	1,079,193,500
	<b>Subtotal</b>				<b>1,114,677,240</b>

<b>PRESIDENCY - STATE HOUSE</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	85,305,481.00	This provision for Travel and Transport is too high. NASS should critically look into this budgeted figure. Reduce by 50%.	945,674,658	945,674,658
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	785,543,155.00			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	118,096,239.00			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	902,404,440.00			
22020303	NEWSPAPERS	33,538,541.00	How many people will read this news papers? Is it for the whole country? Reduce by 90%.	3,353,854	30,184,687
22020305	PRINTING OF NON SECURITY DOCUMENTS	45,800,000.00	This vote should be reduced and NASS should verify if those printed for 2012 have been exhausted.		
22020306	PRINTING OF SECURITY DOCUMENTS	64,200,000.00	This vote should be reduced and NASS should verify if those printed for 2012 have been exhausted.		
22020309	UNIFORMS & OTHER CLOTHING	39,342,329.00	We don't need as much as this to buy uniforms for workers in State House. And this is an annual ritual. Reduce by 80%.	7,868,466	31,473,863
22020311	FOOD STUFF / CATERING MATERIALS	294,238,969.00	Reduce by 50% as the sum provided is too high.	147,119,485	147,119,485

	SUPPLIES				
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	327,310,731.00	This vote is enough to buy a fleet of vehicles. It is outrageously high. Reduce by 50%.	163,655,366	163,655,366
22021004	REFRESHMENT & MEALS	203,752,432.00	This vote should be reduced by 50% since there is provision for food stuff.	101,876,216	101,876,216
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	540,936,730.00	Reduce by 50% as this provision is enough to build new structures. NASS should critically look into this vote as same provision was made in 2012 budget.	270,468,365	270,468,365
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	90,978,485.00	The same provision was made in 2012 budget. Reduce by 50%.	45,489,243	45,489,243
22020406	OTHER MAINTENANCE SERVICES	87,386,231.00	What other maintenance are we talking about that will consume this amount? Reduce by 50%.		
22020502	INTERNATIONAL TRAINING	58,515,701.00	The year in year out provision for training both local and international is consuming much. This vote should be reduced by 50% since part of this cost will be incurred in the transportation associated with it.	29,257,851	29,257,851
22021002	HONORARIUM & SITTING ALLOWANCE	502,653,912.00	This vote should be reduced owing to the fact that there is provision for non regular allowance. Reduce by 40%.	301,592,347	201,061,565
22021007	WELFARE PACKAGES	195,066,223	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 the Presidency is already provided in the personnel expenditure	0	195,066,223
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	332,885,006.00	This is an outrageous demand. Reduce by 50%.	166,442,503	166,442,503

23050102	COMPUTER SOFTWARE ACQUISITION	95,890,530.00	NASS should take inventory of already available computer software to determine the need for this new request.		
<b>Subtotal</b>					<b>2,327,770,025</b>
<b>PRESIDENCY - OFFICE THE VICE PRESIDENT</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	This provision for Travel and Transport is too high. Reduce by 50%	344,411,688	344,411,688
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	249,775,990.00			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	31,827,398.00			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	387,219,988.00			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	112,500,000.00	Reduce by 50% as the sum provided is too high.	56,250,000	56,250,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	103,200,000.00	This vote is enough to buy fleet of vehicles. Reduce by 50%.	51,600,000	51,600,000
22021001	REFRESHMENT & MEALS	123,402,499.00	This vote should reduced by 50% since there is provision for food stuff.	61,701,250	61,701,250
22021007	WELFARE PACKAGES	160,829,982.00	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 the Presidency is already provided in the personnel expenditure	0	160,829,982
22020406	OTHER MAINTENANCE SERVICES	69,012,493.00	What other maintenance are we talking about that will consume this amount? Reduce by 50%.	34,506,247	34,506,247

23010121	FURNISHING OF THE NEW VICE PRESIDENT'S GUEST HOUSE AT 41 YAKUBU GOWON CRESCENT, ASOKORO	120,725,890.00	Reduce by 50% as this is not a priority for majority of Nigerians who survive on less than \$2 a day. This amount is enough to build and equip 8 health centres in a rural area.	60,362,945	60,362,945
	FURNISHING OF ANCILLERY OFFICES AT AGUDA HOUSE AND NEW VICE PRESIDENT'S RESIDENCE	75,694,546.00	Reduce by 50% as this is not a priority for majority of Nigerians who survive on less than \$2 a day.	37,847,273	37,847,273
23020101	CONSTRUCTION OF STATE HOUSE NEW VISITORS' CAR PARK (OPPOSITE PILOT GATE)	475,000,000.00	No one needs this huge amount just to build a car park. This is not a priority for majority of Nigerians who survive on less than \$12 a day. Reduce by 50%.	237,500,000	237,500,000
23030101	UPGRADE & MAINTENANCE OF VILLA FACILITIES	2,600,000,000.00	Approving this will amount to an abuse of the appropriation process. This is a planned misuse of public funds. These same facilities were upgraded last year for N711,126,135 and now, a new demand of N2.6b. The demand is insensitive. Kindly remove.	0	2,600,000,000
	REMODELING OF THE NEW VICE PRESIDENT'S GUEST HOUSE AT 41 YAKUBU GOWON CRESCENT, ASOKORO	120,000,000.00	What value can this add to the lives of Nigerians who are left at the mercy of hunger? Same house that is furnished is being remodeled? Remove as this has nothing to add to the improvement of the lives of Nigerians.	0	120,000,000
	REHABILITATION OF PRESIDENTIAL/MINISTERIAL CHALET AT NNAMDI AZIKIWE AIRPORT, ABUJA	10,000,000.00	Year in year out rehabilitation that will never come to an end. Remove, considering the fact that same provision was made in 2012 budget.	0	10,000,000
23010127	PURCHASE OF GARDENING EQUIPMENT FOR STATE HOUSE	20,000,000.00	Reduce by 50% as this is not a priority for Nigerians who survive on less than \$2 a day.	10,000,000	10,000,000
	PRESIDENTIAL		Do we need as much as this to build a		

	DEDICATED WEB PORTAL	40,000,000.00	web portal? Reduce by 40%. This item has been reoccurring in the previous budgets.	16,000,000	24,000,000
	REHABILITATION OF RECREATIONAL FACILITIES AT THE MAIN RESIDENCE	75,000,000	Remove as this is not a priority for 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	75,000,000
	IMPROVEMENT OF ELECTRICAL INSTALLATION INSIDE THE BANQUET HALL	30,000,000	Remove as this is not a priority for 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	30,000,000
	<b>Subtotal</b>				<b>3,914,009,385</b>
<b>BORDER COMMUNITIES DEVELOPMENT AGENCY</b>					
23050104	ANNIVERSARIES/CELEBRATIONS	27,500,000.00	This vote is too much. Reduce by 50%	0	27,500,000.00
	Subtotal				
<b>BUREAU OF PUBLIC ENTERPRISES (BPE)</b>					
22020309	UNIFORMS & OTHER CLOTHING	5,000,000	These uniforms are made for whom? Remove	0	5,000,000
22021007	WELFARE PACKAGES	18,000,000	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 the Bureau is already provided in the personnel expenditure	0	18,000,000
23010113	PURCHASE OF COMPUTERS	13,130,000	This vote was provided last year and computer systems and software do not get run down within a year. Remove	0	13,130,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	8,860,000		0	8,860,000
	<b>Subtotal</b>				<b>72,490,000.00</b>
<b>BUREAU OF PUBLIC PROCUREMENT (BPP)</b>					

22021007	WELFARE PACKAGES	9,600,000	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	9,600,000
<b>Subtotal</b>					<b>9,600,000</b>
<b>OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)</b>					
22021007	WELFARE PACKAGES	11,880,000	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	11,880,000
<b>Subtotal</b>					<b>11,880,000</b>
<b>OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION</b>					
22020601	SECURITY SERVICES	350,886,322	This is an outrageous demand. Kindly remove.	0	350,886,322
22020606	CLEANING & FUMIGATION SERVICES	115,044,696	The provision is too high. Reduce by 50%.	57,522,348	57,522,348
22021004	MEDICAL EXPENSES	25,885,057	Remove considering the fact that NHIS is provided.	0	25,885,057
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	938,472,788	Dedicating close to N1b for this item is simply outrageous. Reduce by 90%.	93,847,278	844,625,509
22021007	WELFARE PACKAGES	1,070,774,188	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 Office is already provided in the personnel expenditure.		1,070,774,188
23040101	LANDSCAPING OF OPEN AREAS IN SHEHU	80,000,000	The vote is too much for just landscaping. Reduce by 50%.	40,000,000	40,000,000

	SHAGARI OFFICE COMPLEX				
23050101	RESEARCH AND DEVELOPMENT	200,000,000	The research issues listed under this heading will add no value to Nigeria's development process. Kindly remove.	0	200,000,000
	<b>Subtotal</b>				<b>2,589,693,424</b>
<b>NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	38,082,968	Reduce by 50%. NAPEP should focus on its primary assignment.	74,470,324	74,470,324
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	54,070,304			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	31,935,100			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	24,852,275			
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	98,579,000	This amount is too much for consumables. Often times, stock of previous years are carried forward. Reduce by 60%.	39,431,600	59,147,400
22021007	WELFARE PACKAGES	60,669,093	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	60,669,093
	<b>Subtotal</b>				<b>194,286,817</b>
<b>NATIONAL COMMISSION FOR REFUGEES</b>					
22021007	WELFARE PACKAGES	5,000,000	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	5,000,000

23020101	REHABILITATION OF ORU CAMP	33,000,000	The two provisions are referring to one and the same camp. Remove the second figure of N50m	33,000,000	50,000,000
23030121	REHABILITATION OF ORU REFUGEES CAMP	50,000,000			
<b>Subtotal</b>					<b>55,000,000</b>
<b>NATIONAL IDENTITY MANAGEMENT COMMISSION</b>					
<b>The National Identity Card Scheme has been used as an engine of fraud to fleece the Treasury. NASS needs to do something decisive to stop this rape of public trust. With billions of naira spent, less than 30% of Nigerians have a national identity. So what are we spending these billions on?</b>					
22020307	DRUGS & MEDICAL SUPPLIES	6,918,475	Remove since NHIS is already provided.	0	6,918,475
22021007	WELFARE PACKAGES	17,168,277	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	17,168,277
22020601	SECURITY SERVICES	101,699,516	Over N101m for security services? What are the regular police and armed forces doing? Reduce by 80%.	20,339,903	81,359,613
23030121	MAINTENANCE OF PROFESSIONAL SUPPORT SERVICES	350,000,000	Provision in the sum of N550m was made in 2012 and again this demand. This is nebulous and makes no sense. Kindly remove.	0	350,000,000
	COMPLETION OF ON-GOING RENOVATION WORK ON REGISTRATION CENTRES	250,000,000	NASS should verify what exactly is going on.		
23050101	AWARENESS CAMPAIGN/PUBLIC ENLIGHTENMENT	410,440,000	Clearly, these are nebulous proposals that will add no value to the public good. Remove them from the approved list.	0	410,440,000
	LOGISTICS SUPPORT	424,010,000		0	424,010,000



23050102	COMPUTER SOFTWARE ACQUISITION	10,900,000,000	N10.9 billion for software again is indeed unbearable. Details are needed. NASS should comprehensively review the waste pipe and stop the bleeding of the Treasury.		
<b>Subtotal</b>					<b>1,289,896,365</b>
<b>NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000	NEPAD does not need a security vote. Kindly remove.	0	60,000,000
22021007	WELFARE PACKAGES	7,000,000	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	7,000,000
<b>Subtotal</b>					<b>67,000,000</b>
<b>NATIONAL ACTION COMMITTEE ON AIDS (NACA)</b>					
Through oversight, NASS should ensure that funds are not appropriated for activities already supported by donors. It should also ensure that NACA takes full advantage of all international donor support that may lessen its demands on the Treasury.					
22021007	WELFARE PACKAGES	20,934,603	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	20,934,603
<b>Subtotal</b>					<b>20,934,603</b>
<b>NATIONAL HAJJ COMMISSION OF NIGERIA</b>					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N724.4m) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.					
<b>NIGERIA CHRISTIAN PILGRIM COMMISSION</b>					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N643m) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.					
<b>NATIONAL LOTTERY REGULATORY COMMISSION</b>					

22021007	WELFARE PACKAGES	15,000,000	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	15,000,000
<b>Subtotal</b>					<b>15,000,000</b>
<b>SERVICOM</b>					
22021007	WELFARE PACKAGES	2,500,000	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	2,500,000
<b>Subtotal</b>					<b>2,500,000</b>
<b>PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORM</b>					
This Committee is now a permanent one established without any enabling law. What is the task of this Committee that cannot be done by the Ministry of Lands, Housing and Urban Development? Kindly transfer the proposed funds (with necessary savings in overheads) to the Ministry and wind up the Committee.					
	Subtotal				
<b>OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT (CEAP)</b>					
22021007	WELFARE PACKAGES	12,489,418	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	12,489,418
<b>Subtotal</b>					<b>12,489,418</b>
<b>FEDERAL MINISTRY OF YOUTH DEVELOPMENT</b>					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000	This is outrageously high. Reduce by 70%	30,000,000	70,000,000

	<b>subtotal</b>				<b>70,000,000</b>
<b>CITIZENSHIP AND LEADERSHIP TRAINING CENTRE</b>					
22021007	WELFARE PACKAGES	3,000,000	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	30,000,000
	<b>Subtotal</b>				<b>30,000,000</b>
<b>FEDERAL MINISTRY OF POLICE AFFAIRS</b>					
22021007	WELFARE PACKAGES	10,149,629	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	10,149,629
	<b>Subtotal</b>				<b>10,149,629</b>
<b>POLICE FORMATIONS AND COMMAND</b>					
22021007	WELFARE PACKAGES	181,306,047	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	181,306,047
	<b>Subtotal</b>				<b>181,306,047</b>
<b>FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS</b>					
22021007	WELFARE PACKAGES	21,534,286	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	0	21,534,286

			already provided in the personnel expenditure.		
	<b>Subtotal</b>				<b>21,534,286</b>
<b>FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>					
Virtually everything in the budget of the Ministry of Agriculture (headquarters) is shrouded in mystery. What exactly are these activities for and where were they or will they be located? If the funds to be spent were the private resources of the Minister and his Permanent Secretary, then this can be tolerated. But unfortunately this is public funds. The budget should be thrown back to the Minister to represent same in an acceptable and reasonable format - just like the budget of other Ministries.					
22021007	WELFARE PACKAGES	32,228,712	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.		32,228,712
23010127	<b>PURCHASE OF AGRICULTURAL EQUIPMENT</b>		The provisions just repeated general names like seed, seeds, seedlings, fertilizers over and over again with figures attached to them. Is it not possible under fertilizers to give one figure and same for seeds listing the varieties? There are no details of the projects they are attached to and the location of the activities. Just like the 2012 approval, this is another crude joke and provides the best opportunity for funds to be mismanaged and for the Ministry to be accountable to no one.  This is definitely not the best way to craft a budget. Best practices demand that a budget be clearly written in such a way that the public can understand its provisions and be able to track its expenditure. This is deliberate confusion.		
	(A) SEEDLINGS	429,000,000.00			
	(B) FERTILIZER	800,000,000.00			
	© SPRAYERS- SOLO PUMPS & KNAPSACK	52,500,000.00			
	(D) FUNGICIDE - RIDOMIL	450,000,000.00			
	(E) FUNGICIDES – FUNGURAN	185,625,000.00			
	(F) INSECTICIDES – ACTARA	618,750,000.00			
	(G) COCOA MARKET DEVELOPMENT FACILITY	850,000,000.00			
	(H) TISSUE CULTURE DEVELOPMENT	450,000,000.00			
	(I) COMMUNITY SEED GARDEN BUDWOOD	75,000,000.00			

	ESTABLISHMENT			
	(A) SEED	2,475,000,000.00		
	(B) FERTILIZER	1,411,843,750.00		
	(C) SUPPORT FOR SMALL SCALE PROESSING FACILITIES AND EQUIPMENT	950,900,000.00		
	(D) AGROCHEMICALS	1,312,087,500.00		
	(E) HYBRID RICE DEVELOPMENT	111,000,000.00		
	(A) SEEDS	82,500,000.00		
	(B) SEED DRESSING	33,333,333.00		
	© FERTILIZER	1,319,992,575.00		
	(D) SUPPORT FOR INVESTMENT IN PROCESSING	641,500,000.00		
	(A) RESEARCH & DEVELOPMENT	188,000,000.00		
	(B) IMPROVED CUTTING VARIETIES	660,000,000.00		
	© FERTILIZER	860,052,500.00		
	(D) SUPPORT FOR PROCESSING FACILITIES	195,000,000.00		
	(A) IMPROVED SEEDS	693,000,000.00		
	(B) FERTILIZER	1,157,706,000.00		
	(A) IMPROVED SEEDS	220,000,000.00		

	(B) FERTILIZER	271,260,000.00		
	© FUNGICIDES	30,000,000.00		
	(D) HERBICIDES	187,500,000.00		
	(E) CROP DEVELOPMENT	44,000,000.00		
	(F) DEMONSTRATION OF YIELD TRANSFER	40,000,000.00		
	(A) IMPROVED SEEDS	245,000,000.00		
	(B) FERTILIZER	112,500,000.00		
	© FUNGICIDES	13,125,000.00		
	(D) HERBICIDES	105,000,000.00		
	(E) INSECTICIDES	26,250,000.00		
	(A) SEED	150,000,000.00		
	(B) FERTILIZER	425,871,000.00		
	© AGROCHEMICAL	314,325,000.00		
	(D) JUTE BAGS	234,000,000.00		
	(E) BT COTTON DEVELOPMENT	60,100,000.00		
	(A) SEEDS	150,000,000.00		
	(B) BIO FUNGICIDES	75,000,000.00		
	© BIO HERBICIDES	50,000,000.00		

	(D) BIO INSECTICIDES	100,000,000.00		
	€ SUPPORT FOR INVESTMENT IN PRODUCTION	150,000,000.00		
	(E) SUPPORT FOR INVESTMENT IN AGRO-PROCESSING FACILITIES	100,000,000.00		
	(A) IMPROVED SEEDS	437,500,000.00		
	(B) FERTILIZER	651,250,000.00		
	(A) SEED AND SEEDLINGS	375,000,000.00		
	(B) FERTILIZER	381,674,205.00		
	© DITHANE M45	14,062,500.00		
	(D) ULTRACIDE	14,062,500.00		
	(E) MOTORISED HARVESTERS	12,000,000.00		
	(F) SUPPORT FOR INVESTMENT IN SMALL SCALE PROCESSING EQUIPMENT	30,000,000.00		
	(G) APPRAISAL STUDIES	20,000,000.00		
	(A) RESEARCH & DEVELOPMENT	96,000,000.00		
	(B) FERTILIZER	42,900,000.00		
	IMPROVED SEEDS	11,250,000.00		
	CROP DEVELOPMENT	15,500,000.00		

	FERTILIZER	53,336,250.00		
	HERBICIDES	27,000,000.00		
	INSECTICIDES	12,375,000.00		
	FUNGICIDES	937,500.00		
	(A) IMPROVES SEEDS/SEEDLINGS (PLANTING MATERIALS)	1,640,000.00		
	(B) FERTILIZER	46,362,800.00		
	© AGROCHEMICALS (HERBICIDES)	45,000,000.00		
	(D) SUPPORT FOR INVESTMENT IN PROCESSING/OTHER CASHEW PRODUCTS	120,000,000.00		
	(A) DAIRY	180,250,000.00		
	(B) BEEF PRODUCTION	110,000,000.00		
	© SHEEP AND GOAT PRODUCTION	60,000,000.00		
	(D) PORK PRODUCTION	45,000,000.00		
	(E) LEATHER PRODUCTION	80,569,349.00		
	(F) POULTRY MEAT (MEAT AND EGG)	60,000,000.00		
	(G) ANIMAL HEALTH	180,000,000.00		
	(H) PEST CONTROL	100,000,000.00		
	(I) NATIONAL GRAZING	190,582,000		



	RESERVES DEVELOPMENT				
	(A) FISH FARM ESTATE DEVELOPMENT	37,600,000			
	(B) FISH FINGERLINGS PRODUCTION CENTERS	12,950,000			
	© MODEL FISH FEED MILLS	69,300,000			
	(D) FISH PROCESSING PLANTS	59,400,000			
	(E) MODEL FISH MARKETS	89,400,000			
	(A) GES SUPPORT FOR FISHERMEN GROUP	347,250,000			
	(B) QUALITY ASSURANCE CERTIFICATION	40,000,000			
	(A) RESEARCH & DEVELOPMENT	109,000,000			
	(B) AGRO PROCESSING FACILITIES	52,000,000			
	SWEET POTATO DEVELOPMENT IN LIAISON WITH HELEN KELLER INTERNATIONAL POTATO CENTER	500,000,000			
23020105	C ONSTRUCTION / PROV -ISION OF WATER FAC ILIT IE S	609,222,730	All the activities are without location. NASS should verify where these activities and projects are to be sited.		
23020113	C ONSTRUCTION / PROV -ISION OF AGRICULT URAL FAC ILIT IE S	10,735,929, 818	Where are the projects that are purportedly ongoing located? NASS should verify where these activities and projects are to be sited.		
<b>MINISTRY OF MINES &amp; STEEL DEVELOPMENT</b>					
22021004	MEDICAL EXPENSES	8,170,049	This is double counting after provisions	0	8,170,049

			have been made for NHIS.		
22021007	WELFARE PACKAGES	13,934,296	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	13,934,296
23050101	PRODUCTION OF 8000 COPIES OF METALLURGICAL ACT AND REGULATION	25,000,000	This amounts to N3,215 per copy. How bulky is this Act and the regulations. The figure is on the high side. In 2012, the item got a vote of N23,125,000. Kindly remove.	0	25,000,000
23050103	PROCUREMENT OF MONITORING AND EVALUATION EQUIPMENT: 3 NOS. LAND ROVER (DISCOVERY) 5.0L ENGINE WITH CAMERA AT =N=13.750M EACH	15,000,000	The same item was approved in the 2012 budget and this is a repetition. Please remove.	0	15,000,000
	<b>Subtotal</b>				<b>62,104,345</b>
<b>NIGERIA MINING CADASTRE OFFICE &amp; CENTRES</b>					
22021007	WELFARE PACKAGES	10,500,000	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	10,500,000
	<b>Subtotal</b>				<b>10,500,000</b>
<b>METALLURGICAL TRAINING INSTITUTE, ONITSHA</b>					
22021007	WELFARE PACKAGES	2,500,000	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to	0	2,500,000

			the security and welfare of the people. The welfare of the staff of this Agency is already provided in the personnel expenditure.		
	<b>Subtotal</b>				<b>2,500,000</b>
<b>PRESIDENCY - NATIONAL SPORTS COMMISSION – HQTRS</b>					
22021007	WELFARE PACKAGES	12,460,002	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.		12,460,002
23010101	MAINTENANCE OF 6NO FEDERAL STADIA AT ABUJA, LAGOS, ENUGU, BAUCHI, IBADAN AND KADUNA	1,000,000,000	It makes eminent sense to concession these facilities to competent private sector operatives so that they can be properly maintained and also generate revenue to the Treasury.		
	<b>Subtotal</b>				<b>12,460,002</b>
<b>NIGERIA FOOTBALL ASSOCIATION</b>					
22021007	WELFARE PACKAGES	15,000,000	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	15,000,000
	<b>Subtotal</b>				<b>15,000,000</b>
<b>NATIONAL SPORTS INSTITUTE</b>					
22021007	WELFARE PACKAGES	4,119,144	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	4,119,144

	<b>Subtotal</b>				<b>4,119,144</b>
<b>FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS</b>					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	63,368,789	This is on the high side. Reduce by 50%.	31,684,395	31,684,395
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	19,364,361	This Ministry does not need a security vote. Kindly remove.	0	19,364,361
<b>NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY</b>					
22021004	MEDICAL EXPENSES	1,000,000	This vote should be removed since there is provision for NHIS		
22021007	WELFARE PACKAGES	3,000,000	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	3,000,000
	<b>Subtotal</b>				<b>54,048,756</b>
<b>NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY</b>					
22020606	CLEANING & FUMIGATION SERVICES	24,000,000	This sum is too much for cleaning and fumigation. It should be reduced by 50%.	12,000,000.00	12,000,000.00
22021001	REFRESHMENT & MEALS	2,200,500	This proposal should be reduced by 50%.	1,100,250.00	1,100,250.00

22021004	MEDICAL EXPENSES	2,450,000	This vote should be removed since provision has been made for NHIS.	-	2,450,000.00
22021007	WELFARE PACKAGES	4,500,000	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	-	4,500,000.00
	EQUIPMENT AND TRAINING INSTITUTIONAL STRENGTHENING INCLUDING FURNISHING AT HQ & ZONES	30,000,000	The Agency should provide details on this vote.		
23050101	PROGRAMME OF ENVIRONMENTAL EDUCATION FOR GENERAL PUBLIC	150,000,000	Where and where will this programme take place? The expenditure is on the high side. Reduce by 75%.	37,500,000	112,500,000
23050103	ENFORCEMENT OF ENVIRONMENTAL LAWS AND REGULATIONS TO ENSURE CLEAN/SAFE ENVIRONMENT AND IN THE INDUSTRIAL SECTORS WITHIN 22 STATES WITH NESREA PRESENCE	45,388,350	Do we need such an amount of money to enforce law? What are the duties of the staff of the Agency in question and other law enforcement agents? NASS should reduce the vote by 50% and that depends if the vote is necessary	22,694,175.00	22,694,175.00
	<b>Subtotal</b>				<b>155,244,425</b>
<b>ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA</b>					

22021001	REFRESHMENT & MEALS	1,000,000	This proposal should be reduced by 50%.	500,000.00	500,000.00
22021007	WELFARE PACKAGES	1,000,000	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	1,000,000.00	1,000,000.00
23010124	HUMAN CAPACITY DEVELOPMENT OF ENVIRONMENTAL HEALTH OFFICERS ON DOMESTIC WASTE BIODIGESTER (TRAINING ON DIFFERENT TYPES OF DESIGN, CONSTRUCTION, OPERATION AND MAINTENANCE).	27,000,000.00	This vote is unnecessary - remove.	0	13,500,000.00
	DEVELOPMENT OF MINIMUM PROFESSIONAL PRACTICE REFERENCE STANDARDS AND ENVIRONMENTAL HEALTH EDUCATION AND AWARENESS NATIONWIDE WITH ASSOCIATED LOGISTICS AND EQUIPMENT.	32,070,000	We don't need as much as this amount to develop a reference standard. Where are the staffs employed in this agency? Can't they do this job at least with minimum supervision? Reduce by 60%	12,800,000	19,200,000

	STRENGTHENING OF ENVIRONMENTAL HEALTH OFFICERS CAPACITY TO ENFORCE IMPROVED SANITATION STANDARDS	29,500,000	Do we need as much as this to strengthen workers to work? This amount is unnecessary considering various provisions made for local and international training. Remove	0	29,500,000
<b>Subtotal</b>					<b>63,700,000</b>
<b>FEDERAL MINISTRY OF WATER RESOURCES</b>					
The number of projects and activities designated for the Ministry following the trend in previous years are unacceptably high and the resources are so thinly spread out. This will eventually lead to very poor results. It therefore makes eminent sense to prioritise and rationalize. There are also a number of unanswered questions. Should FGN be constructing local water schemes, earth dams and digging boreholes - a matter better left to states and local governments?					
22021 007	WELFARE PACKAGES	36,920,163	This line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure. Remove	0	36,920,163
	DESIGN OF ABRKA UNIVERSITY WATER SUPPLY TREATMENT PLANT	200,000,000	If the design alone will cost this much, what will be the final construction sum? Kindly review and reduce.		
	DESIGN OF IRAWO SMALL EARTH DAM	100,000,000	If the design alone will cost this much, what will be the final construction sum? Kindly review and reduce.		
	BUDGET MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES	40,000,000	These votes refer to one and the same thing – capital budget tracking. Separating them in different names and proposing different sums of money is a guise to draw unmerited money from the Treasury. Reduce by 60%.	59,228,941	88,843,411
	PREPAYMENT INTERNAL AUDIT VERIFICATION OF COMPLETED CAPITAL PROJECTS	29,738,427			
	INTERNAL AUDIT INSPECTION OF ONGOING CAPITAL	28,500,000			

	PROJECTS NATIONWIDE				
	MINISTERIAL MONITORING EXERCISE.	21,000,000			
	PREPARATION AND PRODUCTION OF QUARTERLY AND ANNUAL REPORT	10,833,925			
	M&E REPORT PUBLICATION	12,000,000			
	QUARTERLY PROCUREMENT AUDIT TO EVALUATE THE STATUS OF BUDGET IMPLEMENTATION,PO ST AWARD AUDIT OF CONTRACTS TO ENSURE CONFORMITY WITH DESIGN AND SPECIFICATIONS.	6,000,000			
	<b>Subtotal</b>				<b>125,763,574</b>
<b>MINISTRY OF NIGER DELTA AFFAIRS</b>					
<b>The funds of the Ministry are so thinly spread in so many projects. We recommend a moratorium on new projects pending the completion of existing ones. Key projects like the East West Road should attract priority attention.</b>					
22020 101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,454,707	These figures are on the high side. Reduce by 50%.	136,100,269	136,100,269
22020 102	LOCAL TRAVEL & TRANSPORT: OTHERS	105,363,943			
22020 103	INTERNATIONAL TRAVEL &	55,690,944			



	TRANSPORT: TRAINING				
22020 104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	55,690,944			
22020 301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	83,182,061	The proposal is too high. Reduce by 50%.	41,591,031	41,591,031
22021 007	WELFARE PACKAGES	65,672,791	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Office is already provided in the Ministry's personnel expenditure.	0	65,672,791
23010 128	CONSULTANCY SERVICES ON SURVEY OF NINE (9) SITES OF NIGER DELTA REGION	406,291,877	This is a nebulous vote. NASS should clarify what this vote is meant for.		
23020 101	NIGER DELTA PROJECT IMPLEMENTN LIAISON OFFICES/ FACILITATION OF COMMUNICATION STRATEGY	644,395,142	In 2012, this nebulous request got approval for N69m; now this huge request. NASS should turn down this request - please remove.	0	644,395,142
23050 101	YOUTH/WOMEN EMPOWERMENT TRAINING	1,610,460,808	This is a nebulous vote. NASS should clarify what this vote is meant for.		
	PEACE AND SECURITY ENLIGHTMENT SENSITIZATION PROGRAMME IN THE NIGER-DELTA REGION	484,423,500	This is a nebulous vote. NASS should clarify what this vote is meant for.		
	<b>Subtotal</b>				<b>887,759,233</b>
<b>CONSOLIDATED REVENUE FUND CHARGES</b>					

	MUSLIM AND CHRISTIAN PILGRIMAGES	1,800,000,000	Our Constitution forbids the adoption of state religion. Thus, all the funds (N 1.8 billion) dedicated to this Commission are illegal and in clear breach of our Constitution. Remove.	0	1,800,000,000
	<b>Subtotal</b>				<b>1,800,000,000</b>
	<b>Grand Total</b>				<b>25,676,824,157</b>

## PROPOSED SAVINGS FROM MEDICAL EXPENSES AND SPORTS ACTIVITIES VOTES

MDAs	LINE ITEM	HEALTH (DRUGS & MEDICAL)	SPORT ACTIVITIES
<b>STATE HOUSE - HQTRS</b>	DRUGS & MEDICAL SUPPLIES	112,465,137	
	MEDICAL EXPENSES	63,711,045	
	SPORTING ACTIVITIES		32,910,730
<b>PRESIDENCY - STATE HOUSE</b>	DRUGS & MEDICAL SUPPLIES	112,465,137	
	MEDICAL EXPENSES	50,308,546	
	SPORTING ACTIVITIES		32,910,730
<b>OFFICE THE VICE PRESIDENT BORDER COMMUNITIES DEVELOPMENT AGENCY</b>	MEDICAL EXPENSES	13,402,499	
	SPORTING ACTIVITIES		100,000
<b>BUREAU OF PUBLIC ENTERPRISES (BPE)</b>	DRUGS & MEDICAL SUPPLIES	196,412	
	MEDICAL EXPENSES	300,000	
	SPORTING ACTIVITIES		5,000,000
<b>BUREAU OF PUBLIC PROCUREMENT (BPP)</b>	SPORTING ACTIVITIES		3,500,000
<b>ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)</b>	MEDICAL EXPENSES	24,150,470	
	SPORTING ACTIVITIES		39,308,637
<b>NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)</b>	MEDICAL EXPENSES	6,000,000	
	MEDICAL EXPENSES	2,000,000	
<b>NATIONAL EMERGENCY MANAGAEMENT AGAENCY</b>	SPORTING ACTIVITIES		900,000
	SPORTING ACTIVITIES		1,000,000
<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)</b>	MEDICAL EXPENSES	25,885,057	
	SPORTING ACTIVITIES		43,141,761
<b>NATIONAL POVERTY ERADICATION</b>	SPORTING ACTIVITIES		5,272,680

<b>PROGRAM (NAPEP)</b>			
<b>NATIONAL COMMISSION FOR REFUGEES</b>	DRUGS & MEDICAL SUPPLIES	10,310,000	
	MEDICAL EXPENSES	1,000,000	
	SPORTING ACTIVITIES		3,000,000
<b>NATIONAL IDENTITY MANAGEMENT COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	6,918,475	
<b>FEDERAL ROAD SAFETY CORPS</b>	DRUGS & MEDICAL SUPPLIES	15,995,000	
	MEDICAL EXPENSES	10,000,000	
	SPORTING ACTIVITIES		5,411,288
<b>NATIONAL ACTION COMMITTEE ON AIDS (NACA)</b>	MEDICAL EXPENSES	209,872	
<b>NATIONAL HAJJ COMMISSION OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	5,364,100	
	MEDICAL EXPENSES	1,500,000	
	SPORTING ACTIVITIES		500,000
<b>NIGERIA CHRISTIAN PILGRIM COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	1,559,016	
<b>NATIONAL LOTTERY REGULATORY COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	SPORTING ACTIVITIES	1,872,250	
<b>FEDERAL MINISTRY OF YOUTH DEVELOPMENT</b>	DRUGS & MEDICAL SUPPLIES	736,355	
<b>CITIZENSHIP AND LEADERSHIP TRAINING CENTRE</b>	DRUGS & MEDICAL SUPPLIES	2,000,000	
	MEDICAL EXPENSES	500,000	
	SPORTING ACTIVITIES		500,000
<b>NATIONAL YOUTH SERVICE CORPS (NYSC)</b>	MEDICAL EXPENSES	10,000,000	
<b>FEDERAL MINISTRY OF POLICE AFFAIRS</b>	DRUGS & MEDICAL SUPPLIES	2,310,282	
	MEDICAL EXPENSES	2,154,407	
	SPORTING ACTIVITIES		3,382,306
<b>NIGERIA POLICE ACADEMY, WUDIL, KANO</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	SPORTING ACTIVITIES		1,500,000
<b>POLICE FORMATIONS AND COMMAND</b>	DRUGS & MEDICAL SUPPLIES	57,468,030	

	MEDICAL EXPENSES	38,181,375	
	SPORTING ACTIVITIES		7,487,523
<b>FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS</b>	SPORTING ACTIVITIES		6,460,896
<b>NATIONAL CENTRE FOR WOMEN DEVELOPMENT</b>	DRUGS & MEDICAL SUPPLIES	1,201,176	
	SPORTING ACTIVITIES		548,768
<b>FEDERAL MINISTRY OF AGRICULTURE (MAIN MINISTRY)</b>	DRUGS & MEDICAL SUPPLIES	1,498,388	
	MEDICAL EXPENSES	5,582,716	
	SPORTING ACTIVITIES		3,025,844
<b>FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO</b>	DRUGS & MEDICAL SUPPLIES		500,000
	SPORTING ACTIVITIES		250,000
<b>AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN</b>	SPORTING ACTIVITIES		360,000
<b>NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN</b>	DRUGS & MEDICAL SUPPLIES	626,144	
<b>NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI</b>	DRUGS & MEDICAL SUPPLIES	1,465,900	
<b>NATIONAL VETERINARY RESEARCH INSTITUTE- VOM</b>	DRUGS & MEDICAL SUPPLIES	43,120,245	
<b>NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE</b>	DRUGS & MEDICAL SUPPLIES	1,500,000	
	MEDICAL EXPENSES	1,000,000	
<b>NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) – BENIN</b>	DRUGS & MEDICAL SUPPLIES	1,000,000	
	MEDICAL EXPENSES	500,000	
	SPORTING ACTIVITIES		250,000
<b>INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA</b>	MEDICAL EXPENSES	65,000	
	SPORTING ACTIVITIES		300,000
<b>NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA</b>	DRUGS & MEDICAL SUPPLIES	1,000,000	

	MEDICAL EXPENSES	1,500,000	
	SPORTING ACTIVITIES		1,500,000
<b>NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN</b>	DRUGS & MEDICAL SUPPLIES	450,000	
<b>LAKE CHAD RESEARCH INSTITUTE- MAIDUGURI</b>	DRUGS & MEDICAL SUPPLIES	830,150	
<b>NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS</b>	SPORTING ACTIVITIES		3,000,000
<b>COCOA RESEARCH INSTITUTE- IBADAN</b>	DRUGS & MEDICAL SUPPLIES	1,225,500	
<b>INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN</b>	MEDICAL EXPENSES	697,085	
	SPORTING ACTIVITIES		768,143
<b>RUBBER RESEARCH INSTITUTE- BENIN</b>	SPORTING ACTIVITIES		1,000,000
<b>NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA</b>	SPORTING ACTIVITIES		166,900
<b>FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN</b>	DRUGS & MEDICAL SUPPLIES	3,000,000	
<b>FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN</b>	DRUGS & MEDICAL SUPPLIES	1,850,000	
	MEDICAL EXPENSES	1,500,000	
	SPORTING ACTIVITIES		2,252,093
<b>FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU</b>	DRUGS & MEDICAL SUPPLIES	1,000,000	
	MEDICAL EXPENSES	20,000	
	SPORTING ACTIVITIES		500,000
<b>FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA</b>	SPORTING ACTIVITIES		200,000
<b>FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY, VOM</b>	SPORTING ACTIVITIES		1,500,000
<b>FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA</b>	DRUGS & MEDICAL SUPPLIES	409,601	
	SPORTING ACTIVITIES		1,600,000
<b>FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS</b>	DRUGS & MEDICAL SUPPLIES	2,000,000	

<b>FEDERAL CO-OPERATIVE COLLEGE-IBADAN</b>	SPORTING ACTIVITIES		1,000,000
<b>FEDERAL CO-OPERATIVE COLLEGE-KADUNA</b>	SPORTING ACTIVITIES		120,000
<b>FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI</b>	SPORTING ACTIVITIES		3,000,000
<b>FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	SPORTING ACTIVITIES		320,000
<b>FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE</b>	DRUGS & MEDICAL SUPPLIES	1,500,000	
	SPORTING ACTIVITIES		500,000
<b>NIGERIA STORED PRODUCTS RESEARCH, ILORIN</b>	DRUGS & MEDICAL SUPPLIES	15,000	
<b>AGRICULTURAL RESEARCH COUNCIL OF NIGERIA</b>	MEDICAL EXPENSES	500,000	
<b>FEDERAL MINISTRY OF WATER RESOURCES – HQTRS</b>	SPORTING ACTIVITIES		20,000,000
<b>CHAD BASIN RBDA</b>	DRUGS & MEDICAL SUPPLIES	2,000,000	
<b>CROSS RIVER RBDA</b>	SPORTING ACTIVITIES		139,896
<b>HADEJIA-JAMAJARE RBDA</b>	DRUGS & MEDICAL SUPPLIES	59,400	
<b>LOWER NIGER RBDA</b>	SPORTING ACTIVITIES		100,000
<b>NATIONAL WATER RESOURCES INSTITUTE- KADUNA</b>	SPORTING ACTIVITIES		100,000
<b>OGUN/ OSUN RBDA</b>	DRUGS & MEDICAL SUPPLIES	600,000	
	SPORTING ACTIVITIES		420,000
<b>SOKOTO RIMA RBDA</b>	DRUGS & MEDICAL SUPPLIES	600,000	
<b>AUDITOR GENERAL FOR THE FEDERATION</b>	MEDICAL EXPENSES	5,029,243	
	SPORTING ACTIVITIES		6,811,880
<b>INDEPENDENT CORRUPT PRACTICES COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	15,866,755	
	MEDICAL EXPENSES	18,068,702	
	SPORTING ACTIVITIES		3,134,012
<b>FEDERAL MINISTRY OF DEFENCE -</b>	DRUGS & MEDICAL SUPPLIES	18,623,334	

<b>MAIN MOD</b>			
	MEDICAL EXPENSES	9,074,072	
	SPORTING ACTIVITIES		8,730,834
<b>DEFENCE HEADQUARTERS</b>	DRUGS & MEDICAL SUPPLIES	17,093,120	
	MEDICAL EXPENSES	4,210,390	
	SPORTING ACTIVITIES		22,700,000
<b>NIGERIAN NAVY</b>	MEDICAL EXPENSES	48,575,773	
	SPORTING ACTIVITIES		168,646,912
<b>NIGERIAN AIRFORCE</b>	DRUGS & MEDICAL SUPPLIES	73,080,711	
	MEDICAL EXPENSES	632,563	
	SPORTING ACTIVITIES		34,530,300
<b>NIGERIAN DEFENCE ACADEMY (NDA)</b>	DRUGS & MEDICAL SUPPLIES	9,208,596	
	MEDICAL EXPENSES	42,431,398	
	SPORTING ACTIVITIES		12,835,777
<b>NIGERIAN DEFENCE COLLEGE</b>	DRUGS & MEDICAL SUPPLIES	25,929,882	
	MEDICAL EXPENSES	24,150,379	
	SPORTING ACTIVITIES		9,968,033
<b>ARMED FORCES COMMAND &amp; STAFF COLLEGE</b>	DRUGS & MEDICAL SUPPLIES	3,969,340	
	MEDICAL EXPENSES	2,223,409	
	SPORTING ACTIVITIES		2,223,409
<b>NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS</b>	DRUGS & MEDICAL SUPPLIES	422,019	
	MEDICAL EXPENSES	724,055	
	SPORTING ACTIVITIES		1,592,432
<b>DEFENCE INTELLIGENCE AGENCY</b>	DRUGS & MEDICAL SUPPLIES	10,025,523	
<b>DEFENCE INTELLIGENCE SCHOOL</b>	DRUGS & MEDICAL SUPPLIES	3,776,251	
	MEDICAL EXPENSES	1,411,689	
<b>DEFENCE MISSIONS</b>	MEDICAL EXPENSES	137,546,657	
<b>DEFENCE INDUSTRIES CORPORATION OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	1,500,000	
	MEDICAL EXPENSES	250,000	
	SPORTING ACTIVITIES		250,000
<b>FEDERAL MINISTRY OF FOREIGN AFFAIRS - HQTRS</b>	DRUGS & MEDICAL SUPPLIES	13,189,505	
	MEDICAL EXPENSES	70,200,090	
	SPORTING ACTIVITIES		12,510,450



<b>DIRECTORATE OF TECHNICAL COOP. IN AFRIC</b>	SPORTING ACTIVITIES		2,565,500
<b>FOREIGN SERVICE ACADEMY- LAGOS</b>	DRUGS & MEDICAL SUPPLIES	1,568,700	
<b>INSTITUTE FOR PEACE AND CONFLICT RESOLUTION</b>	SPORTING ACTIVITIES		1,267,064
<b>FOREIGN MISSION: ABIDJAN</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	
	SPORTING ACTIVITIES		736,425
<b>ABU DHAB</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	
	SPORTING ACTIVITIES		736,425
<b>FOREIGN MISSION: ACCRA</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	
	SPORTING ACTIVITIES		736,425
<b>ADDIS ABABA</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	
	SPORTING ACTIVITIES		736,425
<b>ALGIERS</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	
	SPORTING ACTIVITIES		736,425
<b>FOREIGN MISSION: ANKARA</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	
	SPORTING ACTIVITIES		736,425
<b>BAMA KO</b>	DRUGS & MEDICAL SUPPLIES	762,121	
<b>BANGKOK</b>	DRUGS & MEDICAL SUPPLIES	1,924,499	
	MEDICAL EXPENSES	9,692,608	
	SPORTING ACTIVITIES		916,687
<b>FOREIGN MISSION: BANJUL</b>	DRUGS & MEDICAL SUPPLIES	695,931	
	MEDICAL EXPENSES	10,933,545	
	SPORTING ACTIVITIES		331,489
<b>FOREIGN MISSION: BANGUI</b>	DRUGS & MEDICAL SUPPLIES	924,499	
	MEDICAL EXPENSES	8,721,552	
<b>BEIJING</b>	DRUGS & MEDICAL SUPPLIES	6,414,530	
	MEDICAL EXPENSES	11,002,780	
	SPORTING ACTIVITIES		1,040,598
<b>BEIRUT</b>	DRUGS & MEDICAL SUPPLIES	3,164,289	
	MEDICAL EXPENSES	1,528,300	

	SPORTING ACTIVITIES		736,425
<b>FOREIGN MISSION : BERLIN</b>	DRUGS & MEDICAL SUPPLIES	3,465,843	
	MEDICAL EXPENSES	17,455,484	
	SPORTING ACTIVITIES		1,650,868
<b>FOREIGN MISSION : BATA</b>	DRUGS & MEDICAL SUPPLIES	818,185	
	MEDICAL EXPENSES	4,646,649	
	SPORTING ACTIVITIES		389,722
<b>BERNE</b>	DRUGS & MEDICAL SUPPLIES	1,502,260	
	MEDICAL EXPENSES	12,566,032	
	SPORTING ACTIVITIES		715,564
<b>BRAZZAVILLE</b>	DRUGS & MEDICAL SUPPLIES	1,286,016	
	MEDICAL EXPENSES	17,154,613	
	SPORTING ACTIVITIES		612,562
<b>FOREIGN MISSION: BRUSSELS</b>	DRUGS & MEDICAL SUPPLIES	2,209,297	
	MEDICAL EXPENSES	11,126,972	
	SPORTING ACTIVITIES		1,052,343
<b>FOREIGN MISSION: CONAKRY</b>	DRUGS & MEDICAL SUPPLIES	748,767	
	MEDICAL EXPENSES	3,771,115	
	SPORTING ACTIVITIES		356,657
<b>COTONOU</b>	DRUGS & MEDICAL SUPPLIES	710,011	
	MEDICAL EXPENSES	7,647,377	
	SPORTING ACTIVITIES		338,196
<b>DAKAR</b>	DRUGS & MEDICAL SUPPLIES	529,651	
	MEDICAL EXPENSES	8,192,761	
	SPORTING ACTIVITIES		417,918
<b>FEDERAL MINISTRY OF FINANCE - HQTRS</b>	DRUGS & MEDICAL SUPPLIES	2,355,691	
	MEDICAL EXPENSES	2,214,183	
	SPORTING ACTIVITIES		21,577,923
<b>DEBT MANAGEMENT OFFICE</b>	DRUGS & MEDICAL SUPPLIES	150,000	
	SPORTING ACTIVITIES		2,000,000
<b>BUDGET OFFICE OF THE FEDERATION</b>	DRUGS & MEDICAL SUPPLIES	1,043,580	
	SPORTING ACTIVITIES		11,602,079
<b>OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION</b>	DRUGS & MEDICAL SUPPLIES	385,958	
	SPORTING ACTIVITIES		18,395,000
<b>INVESTMENT AND SECURITIES</b>	DRUGS & MEDICAL SUPPLIES	244837.3712	

<b>TRIBUNAL</b>			
	MEDICAL EXPENSES	4896747.423	
	SPORTING ACTIVITIES		2938048.454
<b>NATIONAL INSURANCE COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	561,605	
<b>FEDERAL MINISTRY OF HEALTH - HQTRS</b>		32,258,446	
<b>PHARMACISTS COUNCIL OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	158,443	
<b>FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU</b>	DRUGS & MEDICAL SUPPLIES	2,000,000	
<b>NATIONAL POSTGRADUATE MEDICAL COLLEGE OF NIGERIA, IJANIKIN, LAGOS</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	SPORTING ACTIVITIES		750,941
<b>UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ITUKU/OZALLA, ENUGU</b>	DRUGS & MEDICAL SUPPLIES	21,493,537	
<b>UNIVERSITY OF BENIN TEACHING HOSPITAL, BENIN</b>	MEDICAL EXPENSES	500,000	
	SPORTING ACTIVITIES		500,000
<b>UNIVERSITY OF ILORIN TEACHING HOSPITAL</b>	DRUGS & MEDICAL SUPPLIES	2,096,322	
	SPORTING ACTIVITIES		1,206,714
<b>JOS UNIVERSITY TEACHING HOSPITAL, JOS</b>	DRUGS & MEDICAL SUPPLIES	12,000,000	
<b>UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL</b>	DRUGS & MEDICAL SUPPLIES	4,000,000	
<b>AMINU KANO UNIVERSITY TEACHING HOSPITAL</b>	DRUGS & MEDICAL SUPPLIES	5,034,080	
<b>UNIVERSITY OF UYO TEACHING HOSPITAL, UYO</b>	DRUGS & MEDICAL SUPPLIES	13,967,880	
<b>NATIONAL HOSPITAL, ABUJA</b>	DRUGS & MEDICAL SUPPLIES	25,000,000	
<b>FEDERAL SPECIALIST HOSPITAL, IRRUA</b>	DRUGS & MEDICAL SUPPLIES	9,000,000	
<b>FEDERAL PSYCHIATRIC HOSPITAL KADUNA</b>	SPORTING ACTIVITIES		200,000
<b>FEDERAL NEURO PSYCHIATRIC HOSPITAL,CALABAR</b>	DRUGS & MEDICAL SUPPLIES	540,000	
	MEDICAL EXPENSES	480,000	

<b>FEDERAL NEURO PSYCHIATRIC HOSPITAL, MAIDUGURI</b>	DRUGS & MEDICAL SUPPLIES	15,484,121	
<b>FEDERAL NEURO-PSYCHIATRIC HOSPITAL KWARE, SOKOTO</b>	DRUGS & MEDICAL SUPPLIES	3,500,000	
<b>FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA LAGOS</b>	MEDICAL EXPENSES	393,618	
<b>NEUROPSYCHIATRIC HOSPITAL ARO ABEOKUTA.</b>	DRUGS & MEDICAL SUPPLIES	2,498,935	
<b>NATIONAL ORTHOPAEDIC HOSPITAL, DALA - KANO</b>	SPORTING ACTIVITIES		360,000
<b>NATIONAL ORTHOPAEDIC HOSPITAL ENUGU</b>	DRUGS & MEDICAL SUPPLIES	2,609,976	
<b>NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA</b>	DRUGS & MEDICAL SUPPLIES	7,000,000	
<b>FEDERAL MEDICAL CENTRE NGURU YOBE STATE</b>	DRUGS & MEDICAL SUPPLIES	1,000,000	
	SPORTING ACTIVITIES		200,000
<b>FEDERAL MEDICAL CENTRE, ASABA DELTA STATE</b>	DRUGS & MEDICAL SUPPLIES	141,184	
<b>FEDERAL MEDICAL CENTRE, BIDA</b>	SPORTING ACTIVITIES		1,000,000
<b>FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA</b>	DRUGS & MEDICAL SUPPLIES	776,221	
	MEDICAL EXPENSES	851,548	
<b>FEDERAL TEACHING HOSPITAL ABAKALILI</b>	DRUGS & MEDICAL SUPPLIES	2,500,000	
	MEDICAL EXPENSES	500,000	
<b>FEDERAL MEDICAL CENTRE, JIGAWA STATE</b>	DRUGS & MEDICAL SUPPLIES	10,972,169	
<b>FEDERAL MEDICAL CENTRE, EBUTE-METTA</b>	DRUGS & MEDICAL SUPPLIES	1,500,000	
	MEDICAL EXPENSES	2,000,000	
<b>NATIONAL EYE CENTRE KADUNA</b>	DRUGS & MEDICAL SUPPLIES	1,500,000	
<b>FEDERAL STAFF DENTAL CLINICS, ABUJA</b>	DRUGS & MEDICAL SUPPLIES	2,871,463	
<b>FEDERAL STAFF DENTAL CLINICS,</b>	DRUGS & MEDICAL SUPPLIES	2,986,463	

<b>LAGOS</b>			
<b>FEDERAL STAFF EYE CLINICS, ABUJA</b>	DRUGS & MEDICAL SUPPLIES	3,036,463	
<b>FEDERAL STAFF CLINICS, GWARINPA, ABUJA</b>	DRUGS & MEDICAL SUPPLIES	2,751,463	
<b>FEDERAL STAFF CLINICS, ABUJA PHASE I</b>	DRUGS & MEDICAL SUPPLIES	3,036,463	
<b>FEDERAL STAFF CLINICS, ABUJA PHASE II</b>	DRUGS & MEDICAL SUPPLIES	3,036,463	
<b>ONCHO KADUNA</b>	DRUGS & MEDICAL SUPPLIES	580,000	
<b>ONCHO IBADAN</b>	DRUGS & MEDICAL SUPPLIES	450,000	
<b>ONCHO BAUCHI</b>	DRUGS & MEDICAL SUPPLIES	400,000	
<b>PHS, ABUJA</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, ABEOKUTA</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, CALABAR</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, YOLA</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, JALINGO</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, MAIDUGURI</b>	MEDICAL EXPENSES	50,000	
<b>PHS, DAMATURU</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, KANO</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, KASTINA</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, DUTSE</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, ILORIN</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, SOKOTO</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, IBADAN</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, WARRI</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, PORT-HARCOURT (BONNY, BRASS, ONNE, AIRPORT AND WHARF)</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH AND DEVELOPMENT (NIPRD), ABUJA</b>	SPORTING ACTIVITIES		200,000
<b>NOMA CHILDREN HOSPITAL, SOKOTO</b>	DRUGS & MEDICAL SUPPLIES	4,000,000	
<b>NATIONAL OBSTETRIC FISTULA CENTRE (NOFIC) ABAKALIKI</b>	DRUGS & MEDICAL SUPPLIES	12,500,000	
<b>FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS</b>	DRUGS & MEDICAL SUPPLIES	4,000,000	

<b>STANDARD ORGANIZATION OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	2,353,305	
<b>CONSUMER PROTECTION COUNCIL</b>	DRUGS & MEDICAL SUPPLIES	120,000	
<b>TAFAWA BALEWA SQUARE MANAGEMENT BOARD</b>	SPORTING ACTIVITIES		30,000
<b>ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	20,000	
<b>NIGERIAN INVESTMENT PROMOTION COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	3,500,000	
<b>FEDERAL MINISTRY OF INFORMATION - HQTRS 02101</b>	DRUGS & MEDICAL SUPPLIES	3,000,000	
	MEDICAL EXPENSES	2,000,000	
	SPORTING ACTIVITIES		4,687,609
<b>FEDERAL RADIO CORPORATION OF NIGERIA</b>	MEDICAL EXPENSES	1,191,925	
<b>NEWS AGENCY OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	980,142	
<b>VOICE OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	7,391,943	
<b>NIGERIAN FILM CORPORATION</b>	SPORTING ACTIVITIES		636,757
<b>NATIONAL BROADCASTING COMMISSION</b>	SPORTING ACTIVITIES		387,212
<b>NIGERIA PRESS COUNCIL 02101</b>	DRUGS & MEDICAL SUPPLIES	120,000	
<b>NATIONAL FILM AND VIDEO CENSOR BOARD</b>	SPORTING ACTIVITIES		1,000,000
<b>MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS</b>	DRUGS & MEDICAL SUPPLIES	1,190,307	
	MEDICAL EXPENSES	4,818,284	
	SPORTING ACTIVITIES		8,821,484
<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS</b>	DRUGS & MEDICAL SUPPLIES	637,181	
	MEDICAL EXPENSES	11,573,065	
	SPORTING ACTIVITIES		39,573,029
<b>FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD</b>	DRUGS & MEDICAL SUPPLIES	725,556	
	MEDICAL EXPENSES	471,570	
	SPORTING ACTIVITIES		1,423,346
<b>FEDERAL TRAINING CENTRES</b>	DRUGS & MEDICAL SUPPLIES	363,072	

	MEDICAL EXPENSES	235,976	
	SPORTING ACTIVITIES		712,249
<b>BUREAU OF PUBLIC SERVICE REFORMS</b>	DRUGS & MEDICAL SUPPLIES	1,277,035	
	MEDICAL EXPENSES	830,000	
	SPORTING ACTIVITIES		2,505,200
<b>PUBLIC SERVICE INSTITUTE OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	1,500,000	
	MEDICAL EXPENSES	2,000,000	
	SPORTING ACTIVITIES		1,000,000
<b>WEST AFRICAN MANAGEMENT DEVELOPMENT INSTITUTE, BADAGRY</b>	DRUGS & MEDICAL SUPPLIES	203,613	
	MEDICAL EXPENSES	132,337	
	SPORTING ACTIVITIES		399,434
<b>MINISTRY OF JUSTICE HQTRS</b>	SPORTING ACTIVITIES		5,432,811
<b>NIGERIAN LAW REFORM COMMISSION</b>	SPORTING ACTIVITIES		1,000,000
<b>LEGAL AID COUNCIL</b>	SPORTING ACTIVITIES		1,500,000
<b>REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION</b>	MEDICAL EXPENSES	1,000,000	
<b>NATIONAL DRUG LAW ENFORCEMENT AGENCY</b>	DRUGS & MEDICAL SUPPLIES	1,278,437	
	MEDICAL EXPENSES	1,391,166	
	SPORTING ACTIVITIES		26,279,860
<b>NIGERIAN COPYRIGHT COMMISSION</b>	MEDICAL EXPENSES	3,196,000	
	SPORTING ACTIVITIES		5,185,480
<b>NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSON AND OTHER RELATED MATTERS (NAPTIP)</b>	DRUGS & MEDICAL SUPPLIES	2,600,000	
	MEDICAL EXPENSES	2,784,340	
	SPORTING ACTIVITIES		500,000
<b>NATIONAL SALARIES, INCOMES AND WAGES COMMISSION</b>	MEDICAL EXPENSES	1,968,597	
	SPORTING ACTIVITIES		2,194,110
<b>FEDERAL MINISTRY OF ENVIRONMENT</b>	DRUGS & MEDICAL SUPPLIES	1,567,876	
	SPORTING ACTIVITIES		1,500,000

<b>KAINJI NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	282,399
<b>OYO NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	284,180
	MEDICAL EXPENSES	1,948,665
<b>CHAD BASIN NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	243,931
	MEDICAL EXPENSES	1,672,670
<b>GASHAKA GUMTI NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	298,179
	MEDICAL EXPENSES	2,044,658
<b>CROSS RIVER NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	282,240
	MEDICAL EXPENSES	1,935,358
<b>KUMUKU NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	238,392
	MEDICAL EXPENSES	1,634,687
<b>OKUMU NATIONAL PARK</b>	DRUGS & MEDICAL SUPPLIES	240,991
	MEDICAL EXPENSES	1,652,511
<b>NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY</b>	MEDICAL EXPENSES	2,450,000
<b>FEDERAL MINISTRY OF TOURISM, CULTURE &amp; NATIONAL ORIENTATION – HQTRS</b>	DRUGS & MEDICAL SUPPLIES	2,895,816
	MEDICAL EXPENSES	3,167,961
<b>NIGERIAN TOURISM DEVELOPMENT CORPORATION</b>	DRUGS & MEDICAL SUPPLIES	3,000,000
<b>NATIONAL COUNCIL OF ARTS AND CULTURE</b>	DRUGS & MEDICAL SUPPLIES	800,000
<b>CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION</b>	DRUGS & MEDICAL SUPPLIES	1,000,000
<b>NATIONAL TROUPE OF NIGERIA</b>	DRUGS & MEDICAL SUPPLIES	1,500,000
	MEDICAL EXPENSES	3,500,000
<b>NATIONAL THEATRE</b>	MEDICAL EXPENSES	500,000
<b>NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES</b>	DRUGS & MEDICAL SUPPLIES	650,000
	MEDICAL EXPENSES	3,500,000
<b>NATIONAL ORIENTATION AGENCY</b>	DRUGS & MEDICAL SUPPLIES	1,023,608
<b>NATIONAL BUREAU OF STATISTICS</b>	DRUGS & MEDICAL SUPPLIES	3,000,000
<b>NIGERIA FOOTBALL ASSOCIATION</b>	DRUGS & MEDICAL SUPPLIES	1,800,000
	MEDICAL EXPENSES	2,500,000
	SPORTING ACTIVITIES	1,580,233,671



<b>NATIONAL INSTITUTE FOR SPORTS</b>	DRUGS & MEDICAL SUPPLIES	3,000,000	
	MEDICAL EXPENSES	3,000,000	
	SPORTING ACTIVITIES		13,000,000
<b>NATIONAL SPORTS COMMISSION - HQTRS</b>	SPORTING ACTIVITIES		3,177,901,700
<b>NATIONAL SECURITY ADVISER</b>	MEDICAL EXPENSES	20,000,000	
	SPORTING ACTIVITIES		3,330,000
<b>NATIONAL INTELLIGENT AGENCY</b>	DRUGS & MEDICAL SUPPLIES	4,600,000	
	SPORTING ACTIVITIES		12,000,000
<b>DIRECTORATE OF STATE SECURITY SERVICE</b>	DRUGS & MEDICAL SUPPLIES	30,200,000	
<b>PRESIDENTIAL AIR FLEETS (STATE HOUSE)</b>	DRUGS & MEDICAL SUPPLIES	11,000,00	
	MEDICAL EXPENSES	7,900,000	
	SPORTING ACTIVITIES		3,500,000
<b>MINISTRY OF NIGER DELTA AFFAIRS</b>	MEDICAL EXPENSES	19,409,147	
	SPORTING ACTIVITIES		11,090,941
<b>MINISTRY OF SPECIAL DUTIES</b>	DRUGS & MEDICAL SUPPLIES	20,000	
	MEDICAL EXPENSES	6,000,000	
	SPORTING ACTIVITIES		2,500,000
<b>FISCAL RESPONSIBILITY COMMISSION</b>	SPORTING ACTIVITIES		955,079
<b>NATIONAL POPULATION COMMISSION</b>	MEDICAL EXPENSES	1,733,510	
<b>CODE OF CONDUCT BUREAU</b>	SPORTING ACTIVITIES		4,193,563
<b>CODE OF CONDUCT TRIBUNAL</b>	SPORTING ACTIVITIES		1,500,000
<b>PUBLIC COMPLAINTS COMMISSION</b>	SPORTING ACTIVITIES		853,331
<b>REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	3,701,031	
	MEDICAL EXPENSES	12,900,499	
	SPORTING ACTIVITIES		3,248,700
<b>FEDERAL CIVIL SERVICE COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	783,495	
	SPORTING ACTIVITIES		9,591,236
<b>POLICE SERVICE COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	43,000	
	SPORTING ACTIVITIES		5,144,740
<b>FEDERAL CHARACTER COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	100,200	
	MEDICAL EXPENSES	6,876,305	
	SPORTING ACTIVITIES		750,000

<b>FEDERAL MINISTRY OF ENERGY (POWER) – HQTRS</b>	DRUGS & MEDICAL SUPPLIES	1,313,011	
	SPORTING ACTIVITIES		4,421,498
<b>NIGERIAN ELECTRICITY REGULATORY COMMISSION</b>	DRUGS & MEDICAL SUPPLIES	5,000,000	
	MEDICAL EXPENSES	2,500,000	
	SPORTING ACTIVITIES		2,000,000
<b>NATIONAL POWER TRAINING INSTITUTE NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED</b>	DRUGS & MEDICAL SUPPLIES	222,400	
	DRUGS & MEDICAL SUPPLIES	150,000	
	MEDICAL EXPENSES	500,000	
	SPORTING ACTIVITIES	150,000	
<b>FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY</b>	MEDICAL EXPENSES	5,120,140	
	SPORTING ACTIVITIES		8,605,289
<b>NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE</b>	SPORTING ACTIVITIES		1,500,000
<b>PROJECT DEVELOPMENT INSTITUTE – ENUGU</b>	DRUGS & MEDICAL SUPPLIES	50,000	
	SPORTING ACTIVITIES		200,000
<b>FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, OSHODI</b>	DRUGS & MEDICAL SUPPLIES	1,600,000	
	MEDICAL EXPENSES	2,000,000	
	SPORTING ACTIVITIES		2,000,000
<b>NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA</b>	DRUGS & MEDICAL SUPPLIES	1,100,000	
	SPORTING ACTIVITIES		4,000,000
<b>NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, OBAFEMI AWOLowo UNIVERSITY, ILE-IFE</b>	MEDICAL EXPENSES	228,959	
<b>REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM - LAGOS)</b>	MEDICAL EXPENSES	90,000	
<b>CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE</b>	DRUGS & MEDICAL SUPPLIES	1,200,000	
	MEDICAL EXPENSES	2,000,000	

<b>NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY</b>	DRUGS & MEDICAL SUPPLIES	1,000,000	
	MEDICAL EXPENSES	1,000,000	
	SPORTING ACTIVITIES		300,000
<b>NATIONAL CENTRE FOR REMOTE SENSING, JOS</b>	DRUGS & MEDICAL SUPPLIES	13,235	
<b>NATIONAL CENTRE FOR ENERGY REASERCH AND DEVELOPMENT BAUCHI</b>	DRUGS & MEDICAL SUPPLIES	100,000	
	MEDICAL EXPENSES	100,000	
	SPORTING ACTIVITIES		200,000
<b>ENERGY COMMISSION OF NIGERIA</b>	MEDICAL EXPENSES	300,000	
	SPORTING ACTIVITIES		3,000,000
<b>NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN</b>	DRUGS & MEDICAL SUPPLIES	200,000	
	MEDICAL EXPENSES	100,000	
	SPORTING ACTIVITIES	200,000	
<b>NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN</b>	DRUGS & MEDICAL SUPPLIES	100,000	
	MEDICAL EXPENSES	100,000	
	SPORTING ACTIVITIES		200,000
<b>NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS</b>	DRUGS & MEDICAL SUPPLIES	200,000	
	MEDICAL EXPENSES	100,000	
	SPORTING ACTIVITIES		200,000
<b>SOKOTO ENERGY RESEARCH</b>	DRUGS & MEDICAL SUPPLIES	100,000	
	MEDICAL EXPENSES	100,000	
	SPORTING ACTIVITIES		200,000
<b>CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA</b>	DRUGS & MEDICAL SUPPLIES	100,000	
	MEDICAL EXPENSES	100,000	
	SPORTING ACTIVITIES		200,000
<b>ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE, ONDO STATE</b>	MEDICAL EXPENSES	25,000	

<b>NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI) NNEWI</b>	SPORTING ACTIVITIES		250,000
<b>SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE (SEDI) ENUGU</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	MEDICAL EXPENSES	205,250	
<b>PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE (PEDI), ILESA</b>	DRUGS & MEDICAL SUPPLIES	100,000	
<b>POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE, OKENE</b>	DRUGS & MEDICAL SUPPLIES	50,000	
<b>SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE (SEDI), MINNA</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	MEDICAL EXPENSES	205,250	
<b>NIGERIAN INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY IBADAN</b>	DRUGS & MEDICAL SUPPLIES	200,000	
	SPORTING ACTIVITIES		1,020,750
<b>NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY</b>	DRUGS & MEDICAL SUPPLIES	500,000	
	MEDICAL EXPENSES	3,000,000	
<b>MARITIME ACADEMY, ORON</b>	DRUGS & MEDICAL SUPPLIES	2,500,000	
	SPORTING ACTIVITIES		1,000,000
<b>MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS</b>	SPORTING ACTIVITIES		23,890,560
<b>PETROLEUM TRAINING INSTITUTE</b>	DRUGS & MEDICAL SUPPLIES	7,467,809	
	MEDICAL EXPENSES	4,087,767	
	SPORTING ACTIVITIES		1,800,337
<b>NIGERIA NUCLEAR REGULATORY AUTHORITY</b>	DRUGS & MEDICAL SUPPLIES	523,803	
	SPORTING ACTIVITIES		562,675
<b>NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD</b>	DRUGS & MEDICAL SUPPLIES	100,000	
	MEDICAL EXPENSES	1,000,000	
	SPORTING ACTIVITIES		500,000
<b>FEDERAL MINISTRY OF WORKS</b>	DRUGS & MEDICAL SUPPLIES	15,382,891	
	SPORTING ACTIVITIES		5,000,087
<b>FEDERAL ROAD MAINTENANCE</b>	DRUGS & MEDICAL SUPPLIES	5,000,000	

<b>AGENCY</b>			
	MEDICAL EXPENSES	3,500,000	
	SPORTING ACTIVITIES		450,000
<b>OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION</b>	DRUGS & MEDICAL SUPPLIES	137,326	
	SPORTING ACTIVITIES		500,000
<b>FEDERAL MINISTRY OF LANDS, HOUSING &amp; URBAN DEVELOPMENT – HQTRS</b>	DRUGS & MEDICAL SUPPLIES	2,500,000	
	MEDICAL EXPENSES	1,500,000	
	SPORTING ACTIVITIES		2,500,000
<b>FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS</b>	MEDICAL EXPENSES	8,170,049	
	SPORTING ACTIVITIES		5,676,858
<b>METALLURGICAL TRAINING INSTITUTE, ONITSHA</b>	DRUGS & MEDICAL SUPPLIES	1,200,000	
	SPORTING ACTIVITIES		4,000,000
<b>NIGERIAN GEOLOGICAL SURVEY AGENCY</b>	SPORTING ACTIVITIES		2,000,000
<b>NIGERIA INSTITUTE OF MINING AND GEOSCIENCE</b>	DRUGS & MEDICAL SUPPLIES	250,000	
	MEDICAL EXPENSES	500,000	
<b>FEDERAL MINISTRY OF AVIATION</b>	SPORTING ACTIVITIES		3,582,168
<b>NIGERIAN METEOROLOGICAL AGENCY</b>	SPORTING ACTIVITIES		1,000,000
<b>ACCIDENT INVESTIGATION BUREAU</b>	SPORTING ACTIVITIES		1,000,000
<b>FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS</b>	MEDICAL EXPENSES	3,244,174	
	SPORTING ACTIVITIES		5,625,985
<b>INDUSTRIAL ARBITRATION PANEL</b>	SPORTING ACTIVITIES		1,100,000
<b>MICHAEL IMODU INSTITUTE OF LABOUR STUDIES</b>	DRUGS & MEDICAL SUPPLIES	360,000	
	MEDICAL EXPENSES	1,200,000	
	SPORTING ACTIVITIES		600,000
<b>NATIONAL PRODUCTIVITY CENTRE</b>	DRUGS & MEDICAL SUPPLIES	210,324	

	MEDICAL EXPENSES	601,260	
	SPORTING ACTIVITIES		259,659
<b>NATIONAL DIRECTORATE OF EMPLOYEMENT</b>	MEDICAL EXPENSES	4,200,000	
	<b>TOTAL</b>	<b>1,952,664,815</b>	<b>5,621,290,490</b>