

Total Saving in the Approved 2015 Appropriation Act, following the identified wastages and frivolities in the Proposed 2015 Budget



Citizens Wealth Platform

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

C/o Centre for Social Justice (CSJ)

17 Yaounde Street, Wuse zone 6, Abuja

Tel: 08055070909, 09092324645. Website: [www. citizenswealthplatform.org](http://www.citizenswealthplatform.org); Email: censoj@gmail.com

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CODE	LINE ITEM	(PROPOSED 2015 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2015 BUDGET APPROPRATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATION S
PRESIDENCY (Encompassing State House Headquarters, State House Operations - President and State House Operations - Vice President)					
22020307	DRUGS & MEDICAL SUPPLIES	223,410,295	Voting the sum of N367,814,733.00 as medical related expenses for the Presidency after provision has been made for NHIS is excessive. If this sum is divided per capita for the workers in the presidency and compared with the federal health budget, it will be clear that this is in excess of their normal requirements. Reduce by 80%.	111,705,147.00	111,705,148.00
22021004	MEDICAL EXPENSES	31,582,475		15,791,238.00	15,791,237.00
22021004	MEDICAL EXPENSES	11,575,893		5,324,911.00	6,250,982.00
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	215,635,713	Voting the sum of N732,420,920 for food and catering is excessive and should be reduced by 80% bearing in mind the welfare of other citizens and the declared austerity measures. The purchase of canteen and kitchen equipment has now become a yearly ritual.	107,817,856.00	107,817,857.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	142,472,537		69,811,543.00	72,660,994.00
22021001	REFRESHMENT & MEALS	174,537,975		87,268,988.00	87,268,987.00
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	25,585,457		11,769,310.00	13,816,147.00
22020708	BUDGET PREPARATION	7,435,715	Remove as this has been taken care of by personnel expenses. There is a battery of experts paid at the public expense available to the President.	3,717,857.00	3,717,858.00
22021007	WELFARE PACKAGES	287,514,283	This line item has been taken care of by the personnel vote of the Presidency. Moreover, this line item is unknown to Nigerian law. Save this sum.	143,767,142.00	143,747,141.00
22021007	WELFARE PACKAGES	40,597,611		18,674,901.00	21,922,710.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)					
22020601	SECURITY SERVICES	1,437,889	Remove completely. Security should be provided by relevant official and national security apparatus.	1,222,206.00	215,683.00
22021007	WELFARE PACKAGES	9,673,073	The welfare of the staff of this agency has been taken care of by the personnel vote. Save this sum.	8,222,112.00	1,450,961.00

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NIPSS, KURU					
22020601	SECURITY SERVICES	10,000,000	Remove completely. Security should be provided by relevant official and national security apparatus.	8,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES	1,000,000	The welfare of the staff of this agency has been taken care of by the personnel vote. Save this sum.	850,000.00	150,000.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	97,924,364	This sum is excessive for office consumables. In the 2014 budget, the sum was N73.6m which was still on the high side was provided. Reduce by 50%.	87,322,574.00	10,601,790.00
22020304	MAGAZINES & PERIODICALS	9,981,373	This amounts to N27,346 expenditure on newspapers and periodicals every day (for 365 days including Saturdays and Sundays). This is outrageous. Reduce by 80%.	8,900,739.00	1,080,634.00
22020502	INTERNATIONAL TRAINING	16,739,764	No provision was made for international travel and transport-training; why then is this vote for training abroad? The provision is not in tandem with the budget philosophy of cutting down on international travels and training. Save this sum.	14,927,432.00	1,812,332.00
22020601	SECURITY SERVICES	172,037,256	Security service should be provided by the traditional and official security paraphernalia. Reduce this sum by 80%.	153,411,627.00	18,625,629.00
22020606	CLEANING & FUMIGATION SERVICES	161,665,035	This sum is on the high side in a year we need to reduce the overhead expenditure. Reduce by 80%.	144,162,356.00	17,502,679.00
22021004	MEDICAL EXPENSES	27,374,633	This is a duplication of NHIS function. Remove completely.	24,410,916.00	2,963,717.00
22021007	WELFARE PACKAGES	1,142,895,690	There is no known law in Nigeria that supports or recommends this line item which has overtime been an avenue for waste in the federal budget. The welfare of the staff is already provided in their salaries and allowances. Remove completely.	910,249,995.00	232,645,695.00
22021008	SUBSCRIPTION TO	339,209,755	What manner of professional bodies are these	290,444,500.00	48,765,255.00

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	PROFESSIONAL BODIES		that will demand N399m subscription? This is an outrageous provision. Reduce by 90%.		
22020402	MAINTENANCE OF OFFICE FURNITURE	5,227,562		4,661,600.00	565,962.00
NATIONAL COMMISSION FOR REFUGEES					
22020502	INTERNATIONAL TRAINING	6,500,000	No provision was made for international travel; why then are we having training abroad when there is no provision for international travel and transport, either for "training" or "others"? Remove completely	5,525,000.00	975,000.00
22021007	WELFARE PACKAGES	2,500,000	Remove completely. This line item is unknown to Nigerian law.	2,125,000.00	375,000.00
NATIONAL IDENTITY MANAGEMENT COMMISSION					
22020307	DRUGS & MEDICAL SUPPLIES	5,422,296	Already taken care of by NHIS. Remove completely.	4,592,478.00	829,818.00
22020406	OTHER MAINTENANCE SERVICES	22,965,244	All maintenance amount to N50,983,009. These are maintenance of office furniture and IT, generator, motor vehicle, buildings. Why should miscellaneous maintenance amount to so much? Reduce by 80%.	14,450,686.00	8,514,558.00
22021007	WELFARE PACKAGES	18,170,208	Remove completely. This expenditure head is unknown to Nigerian law.	15,389,474.00	2,780,734.00
FEDERAL ROAD SAFETY COMMISSION					
22020307	DRUGS & MEDICAL SUPPLIES	27,018,184	After an NHIS provision of N1,085,831,066, there is no need for making this provision. Hence reduce by 30%	22,965,456.00	4,052,728.00
22021007	WELFARE PACKAGES	18,678,789	Remove completely. The welfare is provided by salaries and allowances of staffs.	15,876,971.00	2,801,818.00
22021009	SPORTING ACTIVITIES	13,619,950	Remove completely. Sporting activities should be at the expense of individual staff.	11,576,958.00	2,042,992.00
22020604	RESIDENTIAL RENT	50,681,392	Residential rent for whom? After monetisation? Remove	43,079,183.00	7,602,209.00
22040107	GRANT TO PRIVATE COMPANIES – CURRENT	19,501,823	Grant to which private companies? Remove	10,576,550.00	8,925,273.00
FRSC120096 29	PURCHASE OF ZCO BENIN RESIDENCE	7,637,882	This provision is coming after the monetisation policy. Kindly remove.	7,637,882.00	-

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FRSC120096 22	PURCHASE OF COMACE RESIDENCE 5 BEDROOM DUPLEX WITH BOTS QUARTERS, TOILET AND GUEST HOUSE	60,299,071	This provision is coming after the monetisation policy. Kindly remove.	60,299,071.00	-
FRSC120096 33	PURCHASE OF ZCO JOS RESIDENCE	6,431,901	This provision is coming after the monetisation policy. Kindly remove.	6,431,901.00	-
PRESIDENTIAL ADVISORY COMMITTEE					
<p>The poser is: Presidential Advisory Committee on what? This is a Committee that adds no value to service delivery. All the agencies to advise the President have been duly provided in the 1999 Constitution and other laws. The battery of ministers, advisers, special assistants etc, is more than enough to advise the President. Save this sum of N16,677,676</p>					
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT					
22020406	OTHER MAINTENANCE SERVICES	4,489,000	This is after provisions have been made for maintenance of office furniture, maintenance of plants/generators, legal services, motor vehicle fuel cost, etc. Remove completely.	3,815,650.00	673,350.00
22021007	WELFARE PACKAGES	6,733,500	Remove completely. This line item is illegal.	5,723,475.00	1,010,025.00
22021009	SPORTING ACTIVITIES	2,244,500	Remove completely. Sporting activities should be at the expense of individual staff.	1,907,825.00	336,675.00
22020606	CLEANING & FUMIGATION SERVICES	5,386,800	How big is the office? NASS should clarify	4,578,780.00	808,020.00
NATIONAL ACTION COMMITTEE ON AIDS (NACA)					
<p>Through proper scrutiny and 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.</p>					
22021004	MEDICAL EXPENSES	1,000,000	After providing NHIS worth N25,664,596, extra provisions for medical expenses seem dubious.	850,000.00	150,000.00
22021007	WELFARE PACKAGES	23,550,000	Remove completely. This line item is illegal.	20,017,500.00	3,532,500.00
22021009	SPORTING ACTIVITIES	1,900,000	Remove completely. Sporting activities should be at the expense of individual staff.	1,615,000.00	285,000.00
22020309	UNIFORMS & OTHER CLOTHING	800,000	Uniforms and clothing for whom? Remove completely	680,000.00	120,000.00
22020708	BUDGET PREPARATION	6,768,172	This is ridiculous. What is the work of the Accounts and Finance department? Remove completely.	5,950,000.00	818,172.00

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NACA800596 1	SCALE UP OF COMMUNITY LEVEL PREVENTION EFFORTS TARGETING MOST-AT-RISK WOMEN AND GIRLS IN COLLABORATION WITH FOCUSED NGOS AND CBOS ACROSS THE COUNTRY.	250,000,000	What is the difference between these two line items? They duplicate each other. Cut this figure of N254,000,000 by 80% as this is the work of NGOs and CBOs.	247,000,000.00	3,000,000.00
NACA801063 1	SCALE UP OF COMMUNITY LEVEL PREVENTION EFFORTS TARGETING MOST-AT-RISK WOMEN AND GIRLS IN COLLABORATION WITH FOCUSED NGOS AND CBOS ACROSS THE COUNTRY.	4,000,000		4,000,000.00	-
NATIONAL PENSION COMMISSION					
23010102	PURCHASE OF OFFICE BUILDINGS	11,005,098	Purchase of office buildings with N11,005,098?	11,005,097.00	1.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	66,183,138	HEAD OFFICE RESTRUCTURING AND REMODELLING N66,183,138.	60,183,134.00	6,000,004.00
23050102	COMPUTER SOFTWARE ACQUISITION	38,627,321	This requires further clarity.	33,627,319.00	5,000,002.00
PENCOM300 6125	ORACLE E-BUSINESS SUITE (CRM)	23,160,000		18,159,999.00	5,000,001.00
NATIONAL HAJJ COMMISSION OF NIGERIA					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N 412,315,519) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.		412,315,519	Our Constitution forbids the adoption of state religion. Thus, all the funds (N 412,315,519) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.	410,071,134.00	2,244,385.00
NIGERIA CHRISTIAN PILGRIM COMMISSION					

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	Our Constitution forbids the adoption of state religion. Thus, all the funds (N381,921,060) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.	381,921,060	Our Constitution forbids the adoption of state religion. Thus, all the funds (N381,921,060) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.	378,019,311.00	3,901,749.00
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)					
22020307	DRUGS & MEDICAL SUPPLIES	1,000,000	Remove this line item as it is coming after the NHIS provision of N7,491,548.	850,000.00	150,000.00
22020708	BUDGET PREPARATION	5,000,000	What is the work of the Accounts and Finance Department or any similar department? Remove completely.	4,250,000.00	750,000.00
22020606	CLEANING & FUMIGATION SERVICES	10,000,000	This is rather too high reduce by 70%	8,500,000.00	1,500,000.00
22021007	WELFARE PACKAGES	15,000,000	Remove completely. This line item is illegal.	10,750,000.00	4,250,000.00
22021009	SPORTING ACTIVITIES	1,200,000	Remove completely. Sporting activities should be at the expense of individual staff.	1,020,000.00	180,000.00
SERVICOM					
22021007	WELFARE PACKAGES	5,318,305	Remove completely. This line item is illegal.	4,520,000.00	798,305.00
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS					
	This sum of N168,597,916 budgeted for this Committee should be saved as the Committee has outlived its usefulness. The work of this Committee can be subsumed by the Ministry of Lands, Housing and Urban Development. 168,597,916	168,597,916	This sum of N168,597,916 budgeted for this Committee should be saved as the Committee has outlived its usefulness. The work of this Committee can be subsumed by the Ministry of Lands, Housing and Urban Development. 168,597,916	150,610,552.00	17,987,364.00
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS					
22021007	WELFARE PACKAGES	5,900,000	Remove completely. This line item is unknown to Nigerian jurisprudence.	3,017,980.00	2,882,020.00
FEDERAL MINISTRY OF YOUTH DEVELOPMENT – HQTRS					
22020406	OTHER MAINTENANCE SERVICES	30,829,923	This is too high after provisions have been made for maintenance of specific fixed assets. Reduce this sum by 80%.	26,111,770.00	4,718,153.00
22020708	BUDGET PREPARATION	11,265,517	This is the work of the Finance and Accounts Department. Remove completely.	9,541,463.00	1,724,054.00

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22021007	WELFARE PACKAGES	6,775,754	Remove completely. This line item is illegal.	5,738,805.00	1,036,949.00
22021009	SPORTING ACTIVITIES	4,607,832	Remove completely. Sporting activities should be funded by individual staff.	3,902,658.00	705,174.00
YOUTH00200 2543	MDG (TRAINING OF YOUTH IN AGRICULTURE)	132,930,000	Clarify what this line item is for considering that the Ministry of Agriculture has similar programmes.	132,930,000.00	-
YOUTH00300 2561	YOUTH EMPOWERMENT PROGRAMME	150,021,728	Clarify what this line item is for. The term "Youth Empowerment Programme" is nebulous.	150,021,728.00	-
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE					
22021007	WELFARE PACKAGES	7,135,548	Remove completely. This line item is unknown to Nigerian law.	6,043,537.00	1,092,011.00
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	27,493,425	This is on the high side. Reduce by 50%	23,285,885.00	4,207,540.00
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	192,816,324	This is excessive at this time of dwindling national revenue. Reduce by 50%.	163,308,078.00	29,508,246.00
22020708	BUDGET PREPARATION	7,700,021	The Finance and Accounts Department should handle this assignment. Remove completely.	6,521,624.00	1,178,397.00
22021007	WELFARE PACKAGES	18,978,163	Remove completely. This line item is illegal.	16,073,781.00	2,904,382.00
22021009	SPORTING ACTIVITIES	5,344,686	Remove completely. Sporting activities should be at the expense of individual staff.	4,526,745.00	817,941.00
FEDERAL MINISTRY OF AGRICULTURE					
The idea of having a Federal Ministry of Agriculture with about 40 parastatals, agencies, colleges, research institutions etc under the Ministry is incredible. It is a waste of funds as the agencies can never be adequately funded from the treasury. The restructuring and rationalisation of agencies under this Ministry is long overdue and should be a priority for the executive and legislature going forward.					
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	57,600,000	This is a frivolous line item as it occurs every year. Remove completely.	46,600,000.00	11,000,000.00
FMA&RD0070 05409	FOOD AND AGRICULTURAL POLICIES (ongoing)	38,400,000	This is a frivolous line item as it is not clear. What exactly is this for? Remove completely.	32,400,000.00	6,000,000.00
22021007	WELFARE PACKAGES	27,402,411	Remove completely. This line item is unknown to Nigerian law.	20,887,918.00	6,514,493.00
22021009	SPORTING ACTIVITIES	2,491,128	This should be funded by the individual staff.	2,109,890.00	381,238.00

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			Remove completely.		
22021004	MEDICAL EXPENSES	4,670,866	This is coming after provisions have been made for NHIS. Remove completely.	3,956,046.00	714,820.00
FMA&RD0040 05365	ACCESS TO CREDIT (ongoing)	28,800,000	This is an unclear line item with a combined worth of N96,000,000. The budget did not provide details. This is unclear and needs further clarification.	23,800,000.00	5,000,000.00
FMA&RD0040 05384	ACCESS TO CREDIT (ongoing)	67,200,000		37,200,000.00	30,000,000.00
FMA&RD0040 05362	ACCESS TO FERTILIZER (ongoing)	4,800,000	Further clarification is required.	4,800,000.00	-
FMA&RD0040 05387	ACCESS TO FERTILIZER (ongoing)	9,600,000		9,600,000.00	-
FMA&RD0040 05364	ACCESS TO SEED/FEEDS (ongoing)	3,840,000	Further clarification is required.	3,840,000.00	-
FMA&RD0040 05389	ACCESS TO SEED/FEEDS (ongoing)	9,600,000		9,600,000.00	-
FMA&RD0020 03879	AGRO PROCESSING FACILITIES (ongoing)	34,291,200	Repeated provisions without specification. Further clarification is required.	34,291,200.00	-
FMA&RD0020 04548	AGRO PROCESSING FACILITIES (ongoing)	7,680,000		7,680,000.00	-
FMA&RD0020 04075	AGROCHEMICAL (ongoing)	25,268,630	Repeated provisions: Further clarification is required.	20,268,630.00	5,000,000.00
FMA&RD0020 04184	AGRO-CHEMICALS (ongoing)	1,728,000		1,728,000.00	-
FMA&RD0020 04038	CROP DEVELOPMENT (ongoing)	12,288,000	Repeated provisions: Further clarification is required.	12,288,000.00	-
FMA&RD0020 04187	CROP DEVELOPMENT (ongoing)	2,688,000		2,688,000.00	-
FMA&RD0020 04032	FUNGICIDES (ongoing)	2,496,000	Repeated Provisions: Further clarification is required.	2,496,000.00	-
FMA&RD0020 04056	FUNGICIDES (ongoing)	2,184,000		2,184,000.00	-
FMA&RD0020 04094	FUNGICIDES (ongoing)	5,040,000		5,040,000.00	-
FMA&RD0020	FUNGICIDES (ongoing)	384,000		384,000.00	-

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04199					
FMA&RD0020 04020	HERBICIDES (ongoing)	20,832,000	Repeated Provisions: Further clarification is required.	14,832,000.00	6,000,000.00
FMA&RD0020 04035	HERBICIDES (ongoing)	11,904,000		11,904,000.00	-
FMA&RD0020 04059	HERBICIDES (ongoing)	14,880,000		14,880,000.00	-
FMA&RD0020 04097	HERBICIDES (ongoing)	3,124,800		3,124,800.00	-
FMA&RD0020 04197	HERBICIDES (ongoing)	384,000		384,000.00	-
FMA&RD0020 03830	IMPROVED CUTTING VARIETIES (ongoing)	44,064,000	Repeated provisions: Can the Ministry provide details?	34,064,000.00	10,000,000.00
FMA&RD0020 04559	IMPROVED CUTTING VARIETIES (ongoing)	16,972,675		11,972,675.00	5,000,000.00
FMA&RD0020 03881	IMPROVED SEEDS (ongoing)	114,048,000	Repeated Provisions up to the tune of N260,736,000: Further clarification is required.	69,048,000.00	45,000,000.00
FMA&RD0020 04024	IMPROVED SEEDS (ongoing)	12,672,000		12,672,000.00	-
FMA&RD0020 04042	IMPROVED SEEDS (ongoing)	29,760,000		19,760,000.00	10,000,000.00
FMA&RD0020 04105	IMPROVED SEEDS (ongoing)	100,800,000		60,800,000.00	40,000,000.00
FMA&RD0020 04186	IMPROVED SEEDS (ongoing)	3,456,000		3,456,000.00	-
FMA&RD0020 03544	INORGANIC FERTILIZER (ongoing)	64,800,000	Repeated Provisions: repeated thirteen times all to the tune of N316,459,680: Further clarification is required.	34,800,000.00	30,000,000.00
FMA&RD0020 03618	INORGANIC FERTILIZER (ongoing)	66,240,000		51,240,000.00	15,000,000.00
FMA&RD0020 03797	INORGANIC FERTILIZER (ongoing)	38,400,000		33,400,000.00	5,000,000.00
FMA&RD0020 03872	INORGANIC FERTILIZER (ongoing)	6,336,000		6,336,000.00	-
FMA&RD0020 03884	INORGANIC FERTILIZER (ongoing)	38,592,000		23,592,000.00	15,000,000.00
FMA&RD0020	INORGANIC FERTILIZER	4,524,000		4,524,000.00	-

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04025	(ongoing)				
FMA&RD0020 04045	INORGANIC FERTILIZER (ongoing)	9,600,000		9,600,000.00	-
FMA&RD0020 04067	INORGANIC FERTILIZER (ongoing)	22,032,000		22,032,000.00	-
FMA&RD0020 04107	INORGANIC FERTILIZER (ongoing)	42,240,000		22,240,000.00	20,000,000.00
FMA&RD0020 04139	INORGANIC FERTILIZER (ongoing)	2,138,400		2,138,400.00	-
FMA&RD0020 04188	INORGANIC FERTILIZER (ongoing)	3,960,000		3,960,000.00	-
FMA&RD0020 04217	INORGANIC FERTILIZER (ongoing)	1,884,000		1,884,000.00	-
FMA&RD0020 04572	INORGANIC FERTILIZER (ongoing)	15,713,280		10,713,280.00	5,000,000.00
FMA&RD0020 04022	INSECTICIDES (ongoing)	12,096,000	Repeated provisions: repeated five times all to the tune of N20,294,400: Further clarification is required.	12,096,000.00	-
FMA&RD0020 04062	INSECTICIDES (ongoing)	4,320,000		4,320,000.00	-
FMA&RD0020 04099	INSECTICIDES (ongoing)	3,628,800		3,628,800.00	-
FMA&RD0020 04198	INSECTICIDES (ongoing)	249,600		249,600.00	-
FMA&RD0020 03550	ORGANIC FERTILIZER (ongoing)	9,702,000	Repeated Provisions: repeated twelve times all to the tune of N117,285,600: Further clarification is required.	9,702,000.00	-
FMA&RD0020 03620	ORGANIC FERTILIZER (ongoing)	15,523,200		15,523,200.00	-
FMA&RD0020 03802	ORGANIC FERTILIZER (ongoing)	20,328,000		15,328,000.00	5,000,000.00
FMA&RD0020 03891	ORGANIC FERTILIZER (ongoing)	38,808,000		33,808,000.00	5,000,000.00
FMA&RD0020 04027	ORGANIC FERTILIZER (ongoing)	924,000		924,000.00	-
FMA&RD0020 04049	ORGANIC FERTILIZER (ongoing)	5,544,000		5,544,000.00	-
FMA&RD0020	ORGANIC FERTILIZER	3,696,000		3,696,000.00	-

CODE	LINE ITEM	(PROPOSED 2015 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2015 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
04070	(ongoing)				
FMA&RD0020 04109	ORGANIC FERTILIZER (ongoing)	9,240,000		9,240,000.00	-
FMA&RD0020 04141	ORGANIC FERTILIZER (ongoing)	384,000		384,000.00	-
FMA&RD0020 04189	ORGANIC FERTILIZER (ongoing)	1,386,000		1,386,000.00	-
FMA&RD0020 04567	ORGANIC FERTILIZER (ongoing)	2,880,000		2,880,000.00	-
FMA&RD0020 04574	ORGANIC FERTILIZER (ongoing)	8,870,400		8,870,400.00	-
FMA&RD0020 03825	RESEARCH & DEVELOPMENT (ongoing)	6,451,200	Repeated Provisions: repeated five times all to the tune of N26,294,400: Further clarification is required.	6,451,200.00	-
FMA&RD0020 04183	RESEARCH & DEVELOPMENT (ongoing)	4,800,000		4,800,000.00	-
FMA&RD0020 04452	RESEARCH & DEVELOPMENT (ongoing)	8,102,400		8,102,400.00	-
FMA&RD0020 04556	RESEARCH & DEVELOPMENT (ongoing)	3,100,800		3,100,800.00	-
FMA&RD0020 04719	RESEARCH & DEVELOPMENT (ongoing)	3,840,000		3,840,000.00	-
FMA&RD0020 03615	SEED (ongoing)	101,913,600	These items seem to be a repetition of the general names; seed, seed & seedlings, seed dressing, seedlings, seeds, improved seeds. This dubious use and play on words does not suggest transparency. It suggests a scam. More details need to be provided on these individual line items with the specifics, providing distinctions and justifying their need to the appropriated for. The same dubious repetition was in the approved 2012, 2013 and 2014 budgets. This needs to stop.	61,913,600.00	40,000,000.00
FMA&RD0020 04065	SEED (ongoing)	57,600,000		22,032,000.00	35,568,000.00
FMA&RD0020 04117	SEED AND SEEDLINGS (ongoing)	47,520,000		27,520,000.00	20,000,000.00
FMA&RD0020 03793	SEED DRESSING (ongoing)	9,216,000		9,216,000.00	-
FMA&RD0020 03536	SEEDLINGS (ongoing)	62,016,000		62,016,000.00	-
FMA&RD0020 03790	SEEDS (ongoing)	16,896,000		16,896,000.00	-
FMA&RD0020 03557	SOIL AMENDER/MICRO NUTRIENT (ongoing)	4,320,000	Repeated Provisions: repeated eleven times all to the tune of N74,841,600: Further clarification	4,320,000.00	-

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FMA&RD0020 03676	SOIL AMENDER/MICRO NUTRIENT (ongoing)	10,752,000	is required.	10,752,000.00	-
FMA&RD0020 03894	SOIL AMENDER/MICRO NUTRIENT (ongoing)	26,880,000		21,880,000.00	5,000,000.00
FMA&RD0020 04029	SOIL AMENDER/MICRO NUTRIENT (ongoing)	960,000		960,000.00	-
FMA&RD0020 04053	SOIL AMENDER/MICRO NUTRIENT (ongoing)	3,840,000		3,840,000.00	-
FMA&RD0020 04073	SOIL AMENDER/MICRO NUTRIENT (ongoing)	1,920,000		1,920,000.00	-
FMA&RD0020 04111	SOIL AMENDER/MICRO NUTRIENT (ongoing)	9,600,000		9,600,000.00	-
FMA&RD0020 04182	SOIL AMENDER/MICRO NUTRIENT (ongoing)	384,000		384,000.00	-
FMA&RD0020 04190	SOIL AMENDER/MICRO NUTRIENT (ongoing)	1,440,000		1,440,000.00	-
FMA&RD0020 04225	SOIL AMENDER/MICRO NUTRIENT (ongoing)	5,529,600		5,529,600.00	-
FMA&RD0020 04578	SOIL AMENDER/MICRO NUTRIENT (ongoing)	9,216,000		9,216,000.00	-
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS					
<p>This Ministry is handling so many projects from its headquarters and the various River Basin Authorities with meagre resources being spread too thinly. There should be a moratorium on new projects and a prioritisation of ongoing projects so as to achieve meaningful results with available funding. NASS should demand evidence of results achieved with previous funding before approving new allocations for these numerous projects. It is also imperative to rationalise and restructure the agencies under this Ministry for greater effectiveness and value for money.</p>					
22020306	PRINTING OF SECURITY DOCUMENTS	17,580,077	What are these un-named security documents to be printed by the Ministry? Remove completely as this is the result of filling a template that has no relationship with the work of the Ministry.	8,943,065.00	8,637,012.00
22020406	OTHER MAINTENANCE SERVICES	11,151,612	Remove as provisions have been made for specific maintenance services. This provision makes no meaning.	9,478,870.00	1,672,742.00
22020601	SECURITY SERVICES	11,700,068	Remove completely. Security can be provided by relevant official and national security apparatus.	7,374,345.00	4,325,723.00
22020901	BANK CHARGES (OTHER	13,381,582	This is rather unreasonably high for bank	4,568,386.00	8,813,196.00

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	THAN INTEREST)		charges compared to other Ministries. Reduce by 70%		
22021007	WELFARE PACKAGES	34,189,240	Remove completely. This line item is illegal.	1,500,000.00	32,689,240.00
22021009	SPORTING ACTIVITIES	5,374,548	Remove completely. Sporting activities should be at the expense of individual staff.	850,000.00	4,524,548.00
NIGERIA HYDROLOGICAL SERVICE AGENCY					
22021009	SPORTING ACTIVITIES	1,500,000	Remove completely. Sporting activities should be at the expense of subjective individuals.	1,500,000.00	-
22020708	BUDGET PREPARATION	1,000,000	Remove completely as this should be the work of the Finance and Accounts Department.	850,000.00	150,000.00
AUDITOR GENERAL FOR THE FEDERATION					
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	138,340,160	This is rather on the high side. Reduce by 50%.	117,160,282.00	21,179,878.00
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	120,252,227	This is rather on the high side. Reduce by 50%	101,841,811.00	18,410,416.00
22021004	MEDICAL EXPENSES	5,364,234	With the provision for the NHIS, there is no need to make provision for this line item. Remove completely.	4,542,970.00	821,264.00
22021007	WELFARE PACKAGES	19,356,739	Remove completely. This line item is illegal.	5,738,416.00	13,618,323.00
22021009	SPORTING ACTIVITIES	5,268,994	Remove completely. Sporting activities should be at the expense individual staff.	4,462,311.00	806,683.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000	The office has no capital budget; only these two amounting to N100,000,000. Why should the capital project involving research and development have a monitoring and evaluation of the same cost? This is unreasonable and need further clarity. Cut M&E by 80%; else provide details of the research and development for the proposed year.	200,000.00	49,800,000.00
23050103	MONITORING AND EVALUATION	50,000,000		200,000.00	49,800,000.00
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION (ICPC)					
22020309	UNIFORMS & OTHER CLOTHING	12,172,833	Uniforms and clothing for whom? Remove completely.	-	12,172,833.00
22020406	OTHER MAINTENANCE SERVICES	42,186,792	Remove as provisions have been made for specific and identifiable maintenance services including residential quarters, office/IT	-	42,186,792.00

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			equipments, plants and generators, etc.		
22020307	DRUGS & MEDICAL SUPPLIES	12,441,557	Provision has already been made for NHIS. Kindly remove.	12,441,557.00	-
22021004	MEDICAL EXPENSES	17,252,447	Provision has already been made for NHIS. Kindly remove.	17,252,447.00	-
22021007	WELFARE PACKAGES	20,251,754	Remove completely. This line item is illegal.	18,226,579.00	2,025,175.00
22021009	SPORTING ACTIVITIES	3,588,191	Remove completely. Sporting activities should be at the expense of individual staff.	3,588,191.00	-
CODE OF CONDUCT BUREAU					
22020406	OTHER MAINTENANCE SERVICES	4,388,928	Having provided for specific maintenance activities, this is a bogus provision. Remove completely.	3,730,589.00	658,339.00
22021007	WELFARE PACKAGES	13,604,320	Remove completely. This line item is illegal.	11,563,672.00	2,040,648.00
22021009	SPORTING ACTIVITIES	4,193,564	Remove completely. Sporting activities should be at the expense of individual staff.	3,564,529.00	629,035.00
23050103	MONITORING AND EVALUATION	85,000,000	Cut by 50%	47,500,000.00	37,500,000.00
CCB001000927	PURCHASE OF VARIOUS LIBRARY BOOKS FOR HEADQUARTERS AND 36 STATE OFFICES (ongoing)	5,000,000	In the 2014 budget, N16m was appropriated for this (as ongoing - CCB002000927). Remove completely.	5,000,000.00	-
CCB004000932	PRODUCTION OF ASSETS DECLARATION PACKAGES (ongoing)	10,000,000	In the 2014 Budget, the sum of N67million was appropriated for this (as ongoing). What exactly is an assets declaration package that requires this much on a yearly basis? Please, remove completely.	5,000,000.00	5,000,000.00
CCB004000935	RAPID CAPTURING OF COMPLETED ASSETS DECLARATION FORMS (ongoing)	25,000,000	In the 2014 Budget, the sum of N70million went into the rapid capture of completed asset declaration forms; (this was ongoing). Why repeat the line item this year? Please remove.	17,500,000.00	7,500,000.00
CCB004000933	PUBLIC ENLIGHTENMENT IN THE 36 STATES AND FCT (ongoing)	50,000,000	Please remove completely. This is a waste. The audience is captive one and does not require any special vote for enlightenment.	25,000,000.00	25,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	6,305,962	Uniforms for whom? Remove completely.	5,340,909.00	965,053.00

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22020502	INTERNATIONAL TRAINING	4,000,000	No provision was made for INTERNATIONAL TRAVEL & TRANSPORT: "TRAINING" or "Others" for the Tribunal. Hence this line item is of no relevance. Remove completely	3,387,848.00	612,152.00
22021004	MEDICAL EXPENSES	2,000,000	Remove completely as provision has been made for NHIS.	1,693,924.00	306,076.00
22021007	WELFARE PACKAGES	14,000,000	Remove completely. This line item is illegal.	11,857,466.00	2,142,534.00
22021009	SPORTING ACTIVITIES	1,505,962	Remove completely. Sporting activities should be at the expense of individual staff.	1,275,492.00	230,470.00
CCT23010119 011159	PURCHASE OF 2 NOS. GENERATORS (625KVA AND 300KVA FOR USAGE IN TRIBUNAL BUILDING, COURT/SERVICE BUILDING	66,666,667	This is a ridicule of the budgeting system. It is definitely not the best way to craft a budget. How can different line items have the same sum of N66.6m?	46,666,667.00	20,000,000.00
CCT23020101 005523	ESTABLISHMENT OF 3 NEW STATE OFFICES IN LAGOS, RIVERS AND KWARA STATES.	66,666,667		33,333,334.00	33,333,333.00
CCT23020101 011153	CONSTRUCTION OF 5 NOS. ZONALCOURT HALLS IN SOUTH- SOUTH, SOUTHWEST, SOUTH EAST NORTH EAST AND NORTHWEST ZONES STARTING WITH ENUGU	66,666,667		33,333,334.00	33,333,333.00
22020205	WATER RATES	1,505,962	How can the same sum of N1,505,962 be appropriated for water rates, sewage charges, books, newspaper, maintenances, legal services, refreshment and meal, sporting activities, engineering services, etc. This is crude joke in the name of budgeting.	1,275,492.00	230,470.00
22020206	SEWERAGE CHARGES	1,505,962		1,275,492.00	230,470.00
22020302	BOOKS	1,505,962		1,275,492.00	230,470.00
22020303	NEWSPAPERS	1,505,962		1,275,492.00	230,470.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,505,962		1,275,492.00	230,470.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,505,962		1,275,492.00	230,470.00
22020402	MAINTENANCE OF OFFICE	1,505,962		1,275,492.00	230,470.00

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	FURNITURE				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,505,962		1,275,492.00	230,470.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,505,962		1,275,492.00	230,470.00
22020406	OTHER MAINTENANCE SERVICES	1,505,962		1,275,492.00	230,470.00
22020703	LEGAL SERVICES	1,505,962		1,275,492.00	230,470.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,505,962		1,275,492.00	230,470.00
22021001	REFRESHMENT & MEALS	1,505,962		1,275,492.00	230,470.00
22021003	PUBLICITY & ADVERTISEMENTS	1,505,962		1,275,492.00	230,470.00
22021009	SPORTING ACTIVITIES	1,505,962		1,275,492.00	230,470.00
22020704	ENGINEERING SERVICES	752,981	Gross incompetence in budget preparation; allocating the same sum for different line items.	637,746.00	115,235.00
22021006	POSTAGES & COURIER SERVICES	752,981		637,746.00	115,235.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	752,981		637,746.00	115,235.00
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION (RAMFAC)					
220201	TRAVEL & TRANSPORT	161,649,734	This is rather on the high side. Reduce by 60%.	30,612,165.00	131,037,569.00
22020307	DRUGS & MEDICAL SUPPLIES	3,529,736	Remove completely as the NHIS provision has taken care of it.	2,989,552.00	540,184.00
22021004	MEDICAL EXPENSES	14,789,106		12,525,809.00	2,263,297.00
22020601	SECURITY SERVICES	34,782,610	Remove completely as this service can be provided by the normal security agencies paid from the treasury.	23,567,636.00	11,214,974.00
22021007	WELFARE PACKAGES	10,897,871	Remove completely. This line item is illegal.	8,307,073.00	2,590,798.00
22021009	SPORTING ACTIVITIES	2,238,561	Remove completely. Sporting activities should be at the expense of individual staff.	1,895,976.00	342,585.00
22020606	CLEANING & FUMIGATION SERVICES	17,654,294	Reduce by 70% as the provision is on the high side.	14,952,514.00	2,701,780.00
POLICE SERVICE COMMISSION HQTRS					
22020502	INTERNATIONAL TRAINING	17,657,623	No provision was made for International Travel & Transport. Why then is provision made for	-	17,657,623.00

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			international training. Remove completely.		
22020601	SECURITY SERVICES	4,240,000	Remove completely. The police can provide security for their Service Commission.	3,604,000.00	636,000.00
22020708	BUDGET PREPARATION	3,500,000	The Finance and Accounts Department should take care of this. Remove completely.	2,975,000.00	525,000.00
FEDERAL CAPITAL TERRITORY ADMINISTRATION					
FCTA0030015 62	DESIGNING & CONSTRUCTION OF VICE PRESIDENT RESIDENCE	500,000,000	This appears to be a project in perpetuity. It is not a national priority in this austerity period. Large sums are voted year after year and the project is uncompleted. Remove as the Vice President is comfortable where he currently resides.	500,000,000.00	-
FCTA0030015 69	DESIGNING & CONSTRUCTION OF NATIONAL ASSEMBLY PRESIDING OFFICERS RESIDENCE (SENATE PRESIDENT, DEPUTY SENATE PRESIDENT, SPEAKER AND DEPUTY SPEAKER) [DESIGNING & CONSTRUCTION OF NATIONAL ASSEMBLY PRESIDING OFFICERS GUEST HOUSES]	2,000,000,000	This is not a national priority. It is a waste of funds considering that funds have been previously spent to build houses for these presiding officers. It will be immoral and unconscionable to continue using public funds to build new houses for these officers after they rejected the former buildings. Also, these officers are very comfortable where they currently reside and do not need the new houses.	2,000,000,000.00	-
FEDERAL MINISTRY OF FOREIGN AFFAIRS – HQTRS					
22021007	WELFARE PACKAGES	56,070,000	This line item is illegal and unknown to Nigerian law. The welfare of staff of the Ministry is already taken care of in the personnel vote.	18,744,577.00	37,325,423.00
22020307	DRUGS & MEDICAL SUPPLIES	10,189,505	The sum of 170,827,130	8,630,122.00	1,559,383.00
22021004	MEDICAL EXPENSES	60,200,090	has been provided for in the NHIS. This is a duplication of expenditure. Save this sum.	33,987,182.00	26,212,908.00
22020606	CLEANING & FUMIGATION SERVICES	90,000,678	This is on the high side. Reduce by 60%	40,981,934.00	49,018,744.00
FEDERAL MINISTRY OF FINANCE – HQTRS					

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22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	120,000,000	Budgeting 120m leaves the Ministry spending 10m per month on stationeries and computer consumables. This is incredibly high as it amounts to N328,767 (inclusive of Saturdays and Sundays) a day in a 365 day year. Reduce by 60%.	89,346,734.00	30,653,266.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	65,000,000	Spending N315 million on local travelling alone is rather high. Considering the fact that 79.37% of this sum is budgeted for unspecified travel. Consider reducing by at least 50%.	58,075,377.00	6,924,623.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000,000		141,167,840.00	108,832,160.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	12,599,590	NASS should find out what this satellite broadcasting is all about and how it facilitates the work of the Ministry.	11,257,322.00	1,342,268.00
22020307	DRUGS & MEDICAL SUPPLIES	25,000,000	Considering the provisions for NHIS, remove completely.	22,336,684.00	2,663,316.00
22021004	MEDICAL EXPENSES	1,577,809		140,721.00	1,437,088.00
22020402	MAINTENANCE OF OFFICE FURNITURE	13,000,000	The Ministry does not need as much as this to maintain furniture? What will be cost of buying new ones? Reduce the vote.	11,615,075.00	1,384,925.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,600,700	Over 200m for electricity related votes. N50.6m - this is incredibly high - just for maintenance. How much do new generators cost? Reduce maintenance by 50%. Reduce fuel cost by 70% and verify the actual electricity charges of 2014 to inform the 2015 vote.	45,210,013.00	5,390,687.00
22020803	PLANT / GENERATOR FUEL COST	96,740,000		59,630,010.00	37,109,990.00
22020201	ELECTRICITY CHARGES	54,000,000		39,312,563.00	14,687,437.00
22020601	SECURITY SERVICES	36,000,000	What is the function or work of the Police and other security agencies? Remove.	32,164,824.00	3,835,176.00
22020606	CLEANING & FUMIGATION SERVICES	60,000,000	This is indeed outrageous. Where is the austerity measures preached by the Ministry. Reduce by two thirds.	35,738,694.00	24,261,306.00
22020708	BUDGET PREPARATION	10,000,000	Do we need to pay staff separately for preparing budget? In the Ministry of Finance? This is ridiculous.	8,936,673.00	1,063,327.00
22021001	REFRESHMENT & MEALS	51,403,464	Refreshment and meals at this cost amounts to N139,726 a day (including Saturdays and Sundays) in a 365 day year. This is outrageous.	45,927,311.00	5,476,153.00
22021007	WELFARE PACKAGES	175,000,000		117,754,703.00	57,245,297.00

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			Is the Ministry running a restaurant chain? Reduce by 60%. Completely remove welfare packages as this is an illegal vote. This provision is incredible in an austerity year.		
BUDGET OFFICE OF THE FEDERATION					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,623,188	This is on the high side. Reduce by 50%.	46,106,943.00	24,516,245.00
22020606	CLEANING & FUMIGATION SERVICES	20,414,653	This is indeed outrageous. Where is the austerity measures preached by the Ministry. Ministry of Finance and Budget Office of the Federation are in the same house! Completely remove.	18,693,401.00	1,721,252.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,342,918	This is on the high side. Reduce by 50%.	19,438,853.00	1,904,065.00
22020708	BUDGET PREPARATION	170,755,977	Do we need to pay staff separately for preparing budget? What is the work of the Budget Office of the Federation? Completely remove.	100,332,160.00	70,423,817.00
22021001	REFRESHMENT & MEALS	16,340,963	Reduce refreshment and meals by 63%. Completely remove welfare packages as it is illegal.	14,883,137.00	1,457,826.00
22021007	WELFARE PACKAGES	106,773,850		64,459,904.00	42,313,946.00
22021009	SPORTING ACTIVITIES	10,602,079	Remove completely as this should be borne by individual staff.	9,656,236.00	945,843.00
SERVICE WIDE VOTES					
The total sum of 766,089,512,084 for Service Wide Votes looks every inch like a slush fund. The recommendation of the Oronsaye Committee that SWV be discontinued and votes given to the respective MDAs that need them has been ignored.					
22021038	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILLITANTS	35,409,859,972	NASS should meticulously review these votes and set a terminal-end to the Amnesty Programme. Reduce by 50% considering the large sums budgeted in previous years.	35,153,646,003.00	256,213,969.00
22021039	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION/TRANSITION SAFETY ALLOWANCES	546,300,000		-	546,300,000.00

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	FOR 3,642 EX-MILLITANTS (3RD PHASE)				
CAPS143300 9046	FEDERAL INITIATIVE FOR THE NORTH EAST (PILOT COUNTERPART FUNDING CONTRIBUTION)	5,000,000,000	Increase by 100% as the sum is too small for challenge it is meant for.	5,000,000,000	-
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION					
22021009	SPORTING ACTIVITIES	9,436,525	Remove completely as this should be borne by individual staff.	9,436,525	-
22020601	SECURITY SERVICES	45,342,184	Remove completely. The normal security services funded by the treasury should provide this service.	45,342,184	-
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	8,084,441	This makes no sense - remove completely.	8,084,441	-
22020708	BUDGET PREPARATION	7,000,000	Do we need to pay staff separately for preparing budget? Remove completely.	7,000,000	-
22021007	WELFARE PACKAGES	100,185,742	Remove as this is unknown to Nigerian law.	40,185,742.00	60,000,000.00
22020606	CLEANING & FUMIGATION SERVICES	68,627,243	This is high - reduce by 29%	18,627,243.00	50,000,000.00
22020201	ELECTRICITY CHARGES	62,015,461	Over 90m for electricity related overheads. Reduce by 30%	62,015,461	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,833,040		11,833,040	-
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS					
22020201	ELECTRICITY CHARGES	15,000,000	72m for electricity related expenditure is on the high side. To vote N54m for generator fuel is incredible. Reduce the fuel vote by 80%.	15,000,000	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000		3,000,000	-
22020803	PLANT / GENERATOR FUEL COST	54,000,000		54,000,000	-
22020606	CLEANING & FUMIGATION SERVICES	46,800,000	Reduce by 50% as this is very high.	46,800,000	-
22021001	REFRESHMENT & MEALS	6,000,000	Reduce refreshment and meals by 50% and totally remove welfare packages.	6,000,000	-
22021007	WELFARE PACKAGES	250,000,000		150,000,000.00	100,000,000.00
22020601	SECURITY SERVICES	44,280,000	Remove completely as this service can be	44,280,000	-

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			provided by the normal security paraphernalia paid for by the treasury.		
22021009	SPORTING ACTIVITIES	3,000,000	Remove completely as this cost should be borne by individual staff.	3,000,000	-
FEDERAL MINISTRY OF TRADE AND INVESTMENT – HQTRS					
22020201	ELECTRICITY CHARGES	21,390,141	Voting over N76m for electricity related services is on the high side; especially the N41.168m vote for fuel cost. Reduce the fuel cost by 50%.	18,116,634.00	3,273,507.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,101,189		11,943,170.00	2,158,019.00
22020803	PLANT / GENERATOR FUEL COST	41,168,140		30,867,846.00	10,300,294.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,696,451	This vote is very high. What will be cost of buying new ones? Reduce.	9,906,448.00	1,790,003.00
22020410	MAINTENANCE OF ROADS AND BRIDGES	891,190	What has the Ministry to do with roads and bridge maintenance? This sum cannot maintain any road or bridge. Remove completely.	754,804.00	136,386.00
22020601	SECURITY SERVICES	66,490,211	Remove completely as this service can be provided by the normal security apparatus paid for by the treasury	50,314,675.00	16,175,536.00
22021001	REFRESHMENT & MEALS	4,034,123	Remove the welfare package completely and reduce the refreshment and meals.	3,416,748.00	617,375.00
22021007	WELFARE PACKAGES	58,703,682	Remove sum	49,719,781.00	8,983,901.00
22021009	SPORTING ACTIVITIES	3,564,758	This should be borne by the individual staff.	3,019,214.00	545,544.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	3,564,759	What exactly is this vote for? NASS should clarify this vote before approval.	3,019,215.00	545,544.00
FEDERAL MINISTRY OF INFORMATION – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	4,157,889	Remove as NHIS has taken care of this.	3,521,574.00	636,315.00
22021004	MEDICAL EXPENSES	2,771,926	Remove as NHIS has taken care of this.	2,347,716.00	424,210.00
22020406	OTHER MAINTENANCE SERVICES	40,736,783	Why will other maintenance services not specified be more than the specified? Reduce.	34,502,503.00	6,234,280.00
22020601	SECURITY SERVICES	55,438,525	Remove completely as this service can be provided by the regular treasury paid security paraphernalia.	36,553,792.00	18,884,733.00
22020708	BUDGET PREPARATION	10,000,000	This is unnecessary. Remove completely.	8,467,619.00	1,532,381.00

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22021001	REFRESHMENT & MEALS	15,859,631	Reduce this vote. It is on the high side.	13,432,503.00	2,427,128.00
22021007	WELFARE PACKAGES	27,789,447	This is illegal. Remove completely.	21,182,943.00	6,606,504.00
22021009	SPORTING ACTIVITIES	10,268,780	Remove completely. This should be borne by the individual staff.	8,697,265.00	1,571,515.00
FMINF06001903	DEVELOPING SOCIAL MEDIA PLATFORMS & NETWORKING WITH OTHER PLATFORMS (PC & IT).	12,542,458	Social media platforms do not cost money to develop. So what exactly is this provision for. Remove completely.	12,542,458.00	-
FEDERAL RADIO CORPORATION OF NIGERIA					
22021001	REFRESHMENT & MEALS	8,921,421	Reduce as the amount is on the high side.	7,556,103.00	1,365,318.00
22021004	MEDICAL EXPENSES	871,255	Remove as the NHIS has already taken care of this.	737,920.00	133,335.00
22021007	WELFARE PACKAGES	9,313,062	Remove completely - this vote is illegal.	7,887,808.00	1,425,254.00
NEWS AGENCY OF NIGERIA					
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	This is a media outfit and can freely air its own publicity. The sum should be saved for other important activities.	1,693,924.00	306,076.00
22021004	MEDICAL EXPENSES	2,500,000	Already taken care of by the NHIS. Save this sum.	2,117,405.00	382,595.00
22021007	WELFARE PACKAGES	6,150,000	The welfare of staff is already provided in the personnel vote. Save the sum.	4,908,816.00	1,241,184.00
VOICE OF NIGERIA					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	78,220,222	This is on the high side. Reduce.	66,249,547.00	11,970,675.00
22020307	DRUGS & MEDICAL SUPPLIES	9,391,943	Already taken care of by the provision for NHIS. Save.	7,954,618.00	1,437,325.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000	This is a media outfit and can freely air its own publicity. The sum should be saved for other important activities	4,234,809.00	765,191.00
22021004	MEDICAL EXPENSES	5,702,223	Already taken care of by NHIS.	4,829,566.00	872,657.00
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,513,368	Why is the unspecified transport more than the specified? There is need for details in budget.	19,067,965.00	3,445,403.00
22020102	LOCAL TRAVEL &	32,301,789	NASS should clarify before approval.	27,358,385.00	4,943,404.00

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	TRANSPORT: OTHERS				
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,158,800		9,451,078.00	1,707,722.00
22020307	DRUGS & MEDICAL SUPPLIES	780,684	Save this sum - already provided by NHIS.	661,210.00	119,474.00
22020708	BUDGET PREPARATION	1,468,263	Already taken care of in the wage bill. Save this sum.	1,243,563.00	224,700.00
22021001	REFRESHMENT & MEALS	14,682,631	Reduce drastically. This is on the high side.	12,433,629.00	2,249,002.00
22021004	MEDICAL EXPENSES	1,598,702	Save this sum - already provided by NHIS.	1,354,040.00	244,662.00
22021007	WELFARE PACKAGES	34,262,695	This is an illegal vote. Save this sum.	23,216,029.00	11,046,666.00
22020601	SECURITY SERVICES	17127383	Remove completely as security can be provided by the Police and other state security paraphernalia.	14,506,241.00	2,621,142.00
22021009	SPORTING ACTIVITIES	6,511,159	Remove completely as this should be borne by individual staff.	5,514,704.00	996,455.00
FEDERAL MINISTRY OF INTERIOR – HQTRS					
22020406	OTHER MAINTENANCE SERVICES	22,126,166	Remove completely as this is unnecessary - a duplication.	11,000,000.00	11,126,166.00
22020708	BUDGET PREPARATION	1,950,005	Already taken care of by the personnel vote. Save this sum.	-	1,950,005.00
22021007	WELFARE PACKAGES	25,257,993	The welfare of staff is provided in the personnel vote. Save the sum	7,530,980.00	17,727,013.00
NIGERIA IMMIGRATION SERVICE					
22020410	MAINTENANCE OF ROADS AND BRIDGES	10,961,088	Which roads and bridges? What then is the work of Ministry of Works? Save this sum.	-	10,961,088.00
NIGERIA SECURITY AND CIVIL DEFENCE CORPS					
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	414,566,931	This is on the high side. Reduce by 50%	342,646,426.00	71,920,505.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0		-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	24,490,778		-	24,490,778.00
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	101,801,360		100,816,197.00	985,163.00

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22020604	RESIDENTIAL RENT	92,881,657	After the implementation of the monetisation policy? NASS should kindly clarify.	25,219,351.00	67,662,306.00
OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION – HQTRS					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	45,000,000	Reduce the total cost (N100 million) for transport by 20%.	38,113,285.00	6,886,715.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,000,000		46,582,904.00	8,417,096.00
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	52,565,000	This amount is too much for Office stationeries/computer consumables. Reduce by 50%.	44,520,552.00	8,044,448.00
22020201	ELECTRICITY CHARGES	107,010,000	Voting 160.3m on electricity services is on the high side. The charges should be verified with 2014 actual electricity bills. Reduce the maintenance and fuel bills by 50%.	90,633,392.00	16,376,608.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	16,450,000		13,932,523.00	2,517,477.00
22020803	PLANT / GENERATOR FUEL COST	36,900,000		31,252,894.00	5,647,106.00
22020307	DRUGS & MEDICAL SUPPLIES	3,295,821	Provision for drugs and medical supplies has already been made through NHIS; save this sum.	2,791,435.00	504,386.00
22020403	MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS	73,800,000	What is the difference between maintenance and rehabilitation? Just a play on words. The sum of N240,742,653 is very high for just maintenance. This sum is adequate for the construction of a new building; reduce by 50%.	42,505,787.00	31,294,213.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	166,942,653		116,942,654.00	49,999,999.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	20,140,000	What sort of maintenance does Office/IT Equipment need? Reduce by 70%.	17,057,812.00	3,082,188.00
22020406	OTHER MAINTENANCE SERVICES	103,320,000	This line item is opaque and does not deserve such a huge sum; reduce by 70%	55,225,145.00	48,094,855.00
22020501	LOCAL TRAINING	101,475,000	Reduce by 80%	85,945,450.00	15,529,550.00
22020502	INTERNATIONAL TRAINING	15,034,217	Remove this line item it is not necessary at this time	12,733,409.00	2,300,808.00
22020601	SECURITY SERVICES	23,444,043	Save this sum as the official government security can provide this service.	19,856,211.00	3,587,832.00
22020708	BUDGET PREPARATION	9,225,000	This is already provided for in the personnel vote. Save this sum.	7,813,223.00	1,411,777.00

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22021007	WELFARE PACKAGES	14,682,500	Save this sum as the welfare of the personnel is already provided in the personnel vote.	12,435,518.00	2,246,982.00
22021009	SPORTING ACTIVITIES	15,005,000	Save this sum as sporting activities is the preserve of individual staff.	12,708,663.00	2,296,337.00
FEDERAL MINISTRY OF JUSTICE HEADQUARTERS					
22020601	SECURITY SERVICES	49,404,162	Save this sum as security services should be provided by official security agencies.	41,843,442.00	7,560,720.00
22020708	BUDGET PREPARATION	1,500,000	Save this sum as this has already been paid for through the personnel vote.	1,270,443.00	229,557.00
22021007	WELFARE PACKAGES	59,232,130	Save this sum as this is unknown to Nigerian law. It is already covered by the personnel vote	36,781,933.00	22,450,197.00
22021009	SPORTING ACTIVITIES	5,232,811	Save this sum as this should be the concern of individual staff.	4,431,933.00	800,878.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	9,500,000	Save this sum as this has already been paid for through the personnel vote.	8,046,138.00	1,453,862.00
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY HEADQUARTERS					
22021004	MEDICAL EXPENSES	2,473,597	Save this sum, Provision for medical services has already been taken care of by the NHIS.	2,094,889.00	378,708.00
22021007	WELFARE PACKAGES	35,673,289	Save this sum. The welfare of personnel has been provided in their salaries and allowances.	21,292,881.00	14,380,408.00
22020601	SECURITY SERVICES	34,954,612	Save this sum as security services should be provided by official security agencies.	29,603,061.00	5,351,551.00
FEDERAL MINISTRY OF POWER					
22020307	DRUGS & MEDICAL SUPPLIES	1,050,118	Save this sum. Drugs and Medical Supplies have already been provided for in the NHIS.	892,600.00	157,518.00
22020708	BUDGET PREPARATION	7,542,110	Save this sum; the personnel vote should take care of this.	6,410,794.00	1,131,316.00
22021007	WELFARE PACKAGES	33,039,561	Save this sum, this expenditure item is illegal and unknown to Nigerian laws.	28,083,627.00	4,955,934.00
22020601	SECURITY SERVICES	2,710,143	Save this sum as security services should be provided by official security agencies.	2,303,622.00	406,521.00
22021009	SPORTING ACTIVITIES	11,336,213	Remove this vote. This should be borne by individual staff.	9,635,781.00	1,700,432.00
MOP1000971	RENEWABLE ENERGY	100,113,692	What exactly is the treasury paying for? NASS	40,113,692.00	60,000,000.00

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	FOR ELECTRICITY GENERATION		should clarify before approval.		
MOP1001001	ADVOCACY & AWARENESS FOR SUCCESSOR COMPANIES	7,922,330	Successor companies are independent private companies and do not need public funds for advocacy and awareness. Save this sum.	7,922,330.00	-
MOP1001103	ADVOCACY AND MOBILIZATION OF PUBLIC SUPPORT FOR POWER REFORMS	20,904,845	Power sector reforms are almost on auto pilot and nothing can stop the reforms except government changes its mind. This expenditure item is unnecessary and should be saved.	5,904,845.00	15,000,000.00
MOP1001323	TECHNICAL CAPACITY BUILDING FOR PPP & IPP PROJECT	70,924,207	Who will be the beneficiaries of this capacity building exercise? This is a wasteful line item. Save this sum.	30,924,207.00	40,000,000.00
MOP1001405	PRIVATIZATION & SECTOR REFORM COMMUNICATION FRAME WORK/PROJECT (HMO)	25,190,525	This is a meaningless provision. Clearly an attempt to draw money out of the treasury for no value added. Save this sum.	15,190,525.00	10,000,000.00
MOP1001637	CONNECTION OF BAYELSA TO NATIONAL GRID	114,289,749	Bayelsa, still not connected to national grid? NASS should clarify before approval.	64,289,749.00	50,000,000.00
NATIONAL RURAL ELECTRIFICATION AGENCY					
The sum of N404.5m allocated to this Agency for capital projects and its investment will not be sustainable in the long run. Rural electrification should be a task reserved for states and their local governments. Just installing solar panels or rural electricity projects that will require maintenance after the initial investment/cost while not working in collaboration with states and local governments is unrealistic. NASS should consider completing existing projects and scrapping this Agency.					
22020601	SECURITY SERVICES	3,600,000	Save this sum as security services should be provided by official security agencies	2,060,000.00	1,540,000.00
22021007	WELFARE PACKAGES	6,000,000	Save this sum, this expenditure item is illegal and unknown to Nigerian law.	3,100,000.00	2,900,000.00
ELECTRICTY MANAGEMENT SERVICES LTD					
22020307	DRUGS & MEDICAL SUPPLIES	2,000,000	Save this sum as this has been taken care of by NHIS.	2,000,000.00	-
22020601	SECURITY SERVICES	20,000,000	Save this sum as security services should be provided by official security agencies.	19,000,000.00	1,000,000.00
22020708	BUDGET PREPARATION	2,000,000	Save this sum; the personnel vote should take care of this.	1,700,000.00	300,000.00

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22021004	MEDICAL EXPENSES	8,000,000	Save this sum as this has been taken care of by NHIS.	8,000,000.00	-
22021007	WELFARE PACKAGES	10,000,000	Save this sum as this has been taken care of by personnel votes.	10,000,000.00	-
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY					
The idea of having a Ministry with 81 agencies, commissions, institutes, etc under it while receiving very little funding calls for rationalisation and restructuring. Very lean resources are being spread so thinly with little or no results accruing from public expenditure.					
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	11,706,669	What sort of maintenance is required for Office IT Equipment for this sum? Reduce by 80%.	9,915,103.00	1,791,566.00
22020501	LOCAL TRAINING	35,120,006	Reduce by 50%.	29,745,307.00	5,374,699.00
22021007	WELFARE PACKAGES	44,600,000	Save this sum. This expenditure item is Illegal and unknown to Nigerian Law.	34,747,133.00	9,852,867.00
22021009	SPORTING ACTIVITIES	9,512,000	Save this sum as sporting activities should be borne by individual staff.	8,056,306.00	1,455,694.00
22020708	BUDGET PREPARATION	3,512,001	Save this sum, the personnel vote has taken care of it.	2,974,531.00	537,470.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,700,000	Save this sum, the personnel vote has taken care of it.	2,286,797.00	413,203.00
FEDERAL MINISTRY OF TRANSPORT					
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,350,773	Save this sum as sporting activities should be borne by individual staff.	5,350,773	-
22020406	OTHER MAINTENANCE SERVICES	15,000,000	What are the other maintenance services? Reduce by 50%.	7,000,000.00	8,000,000.00
22020708	BUDGET PREPARATION	3,000,000	Save this sum, the personnel vote has taken care of it.	3,000,000	-
FEDERAL MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS					
22020708	BUDGET PREPARATION	8,688,765	Save this sum; the personnel vote has taken care of this.	7,359,053.00	1,329,712.00
22021007	WELFARE PACKAGES	64,693,470	Save this sum; the personnel vote has taken care of this.	35,794,702.00	28,898,768.00
22021009	SPORTING ACTIVITIES	13,693,019	Save this sum as the expenses should be borne by individual staff.	11,597,465.00	2,095,554.00
22021014	ANNUAL BUDGET	10,062,522	Save this sum, the personnel vote has taken	8,522,573.00	1,539,949.00

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	EXPENSES AND ADMINISTRATION		care of this.		
MPR03004006	FACILITIES FOR TECHNICAL/ ADMINISTRATIVE COOPERATION WITH INTERNATIONAL BODIES ON OIL AND GAS DEVELOPMENT AND UTILIZATION	100,000,000	This is a recurring decimal in the Ministry's budget in the last ten years. Kindly remove.	-	100,000,000.00
DEPARTMENT OF PETROLEUM RESOURCES (DPR)					-
220201	TRAVEL AND TRANSPORT	333,148,065	This is on the high side. Reduce by 40%.	282,163,715.00	50,984,350.00
22020601	SECURITY SERVICES	79,808,261	Save this sum as security services should be provided by official security agencies.	67,594,556.00	12,213,705.00
FEDERAL MINISTRY OF WORKS					-
With so many roads in the budget and a paltry capital vote of N11.232b, it is clear that the vote for the sector is grossly inadequate. This brings to the fore the need for Public Private Partnerships and the passage of the Road Sector Reform Bill seeking inter alia to establish the Road Fund.					-
22020307	DRUGS & MEDICAL SUPPLIES	5,377,363	Save this sum - already taken care of by NHIS.	4,554,421.00	822,942.00
22020708	BUDGET PREPARATION	9,768,500	Save this sum, the personnel vote has taken care of it.	8,273,547.00	1,494,953.00
22021007	WELFARE PACKAGES	4,933,838	Save this sum, this is illegal and unknown to Nigerian law.	4,812,409.00	121,429.00
22021009	SPORTING ACTIVITIES	10,240,752	Save this sum – expenditure to be borne by individual staff.	4,812,409.00	5,428,343.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,500,000	Save this sum, the personnel vote has taken care of this.	7,199,176.00	1,300,824.00
22020601	SECURITY SERVICES	8,827,013	Save this sum as security services should be provided by official security agencies.	7,476,143.00	1,350,870.00
FEDERAL ROAD MAINTENANCE AGENCY					-
The classification of maintenance of roads and bridges under FERMA as recurrent expenditure appears not in order.					-

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22020601	SECURITY SERVICES	9,000,000	Save this sum as security services should be provided by official security agencies.	7,622,657.00	1,377,343.00
22021004	MEDICAL EXPENSES	3,000,000	Save this sum as NHIS has taken care of it.	2,540,886.00	459,114.00
22021007	WELFARE PACKAGES	5,000,000	Save this sum as this has been taken care of by the personnel vote.	4,234,809.00	765,191.00
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT					-
22020601	SECURITY SERVICES	30,000,000	Save this sum as security services should be provided by official security agencies.	18,971,946.00	11,028,054.00
22020606	CLEANING & FUMIGATION SERVICES	36,000,000	This is on the high side. Reduce this by 30%.	23,408,857.00	12,591,143.00
FEDERAL CIVIL SERVICE COMMISSION					-
22020601	SECURITY SERVICES	26,214,415	Save this sum as security services should be provided by official security agencies.	17,762,088.00	8,452,327.00
22021007	WELFARE PACKAGES	35,115,777	Save this sum as this has been taken care of by the personnel vote.	29,741,725.00	5,374,052.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,025,000	Save this sum as this has been taken care of by the personnel vote	4,255,983.00	769,017.00
22021013	PROMOTION (SERVICE WIDE)	138,748,189	With the exception of the vote for discipline and appeals, the votes for the other two line items are replicated in the vote of the Office of the Head of the Civil Service of the Federation. Save the said sums.	117,514,428.00	21,233,761.00
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	33,994,571		28,792,106.00	5,202,465.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	53,991,857		45,929,045.00	8,062,812.00
FEDERAL CHARACTER COMMISSION					-
22021004	MEDICAL EXPENSES	6,343,258	Save this sum. The medical expenditure of staff have already been taken care through the NHIS.	4,876,305.00	1,466,953.00
22021007	WELFARE PACKAGES	31,752,007	Save this sum. The welfare of personnel has been taken care of the personnel vote.	15,478,219.00	16,273,788.00
22021009	SPORTING ACTIVITIES	4,381,783	Save this sum – expenditure to be borne by individual staff.	-	4,381,783.00

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FEDERAL MINISTRY OF AVIATION					-
22020708	BUDGET PREPARATION	15,874,157	Already covered by personnel budget. Remove completely.	13,444,806.00	2,429,351.00
22020601	SECURITY SERVICES	4,912,270	Save this sum as security services should be provided by official security agencies.	4,160,505.00	751,765.00
22021009	SPORTING ACTIVITIES	7,275,655	Save this sum – expenditure to be borne by individual staff.	6,162,203.00	1,113,452.00
22021001	REFRESHMENT & MEALS	11,081,050	Reduce by 50%, the government is neither running a restaurant for public staff nor is this a priority of Nigerian tax payers.	9,385,227.00	1,695,823.00
22021007	WELFARE PACKAGES	50,388,918	Remove completely as the package is unknown to Nigerian law.	34,598,415.00	15,790,503.00
23050103	MONITORING AND EVALUATION	300,000,000	The sum of 300m for monitoring and evaluation is on the high side; reduce by two thirds.	150,000,000.00	150,000,000.00
OKAVIMAIN6 000760	CONSULTANCY: INSTITUTIONAL REFORMS, LEGAL SERVICES, AND COMMERCIAL (PP P)	300,000,000	The sum of 300m for legal consultancy is an outrage; it is on the high side. Reduce by two thirds.	150,000,000.00	150,000,000.00
NIGERIAN METEOROLOGICAL AGENCY					-
22020601	SECURITY SERVICES	20,000,000	Save this sum as security services should be provided by official security agencies.	19,939,238.00	60,762.00
22021007	WELFARE PACKAGES	5,000,000	Remove completely as the package is unknown to Nigerian law.	4,234,809.00	765,191.00
22020708	BUDGET PREPARATION	4,000,000	Already covered by personnel expenditure; save this sum.	3,387,848.00	612,152.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	Already covered by personnel expenditure; save this sum.	3,387,848.00	612,152.00
22021009	SPORTING ACTIVITIES	2,000,000	Save this sum – expenditure to be borne by individual staff.	1,693,924.00	306,076.00
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION					-
22020601	SECURITY SERVICES	4,312,476	Save this sum as security services should be provided by official security agencies.	3,652,503.00	659,973.00
22021007	WELFARE PACKAGES	12,020,855	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this	9,163,085.00	2,857,770.00

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			agency is already provided in the personnel expenditure.		
22021004	MEDICAL EXPENSES	1,223,355	Save this sum as it is already covered by NHIS.	1,036,135.00	187,220.00
22021009	SPORTING ACTIVITIES	1,957,368	Save this sum – expenditure to be borne by individual staff.	1,657,816.00	299,552.00
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS					-
22020601	SECURITY SERVICES	9,200,000	Save this sum as security services should be provided by official security agencies.	7,610,000.00	1,590,000.00
22021007	WELFARE PACKAGES	34,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	8,300,000.00	25,700,000.00
22020708	BUDGET PREPARATION	7,000,000	Save this sum as it is already covered by personnel expenditure.	5,000,000.00	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	Save this sum as it is already covered by personnel expenditure.	4,000,000.00	1,000,000.00
22021009	SPORTING ACTIVITIES	4,100,000	Save this sum – expenditure to be borne by individual staff.	2,100,000.00	2,000,000.00
FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS					-
22021001	REFRESHMENT & MEALS	20,000,000	Reduce by 50%. It is on the high side.	20,000,000	-
22020307	DRUGS & MEDICAL SUPPLIES	1,000,000	Already taken care of by NHIS: Remove completely.	1,000,000	-
22021004	MEDICAL EXPENSES	5,000,000	This is a duplication of expenditure after provisions have been made for NHIS. Save this sum.	5,000,000	-
22021007	WELFARE PACKAGES	35,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	21,086,782.00	13,913,218.00
22020601	SECURITY SERVICES	15,000,000	Save this sum as security services should be provided by official security agencies.	10,000.00	14,990,000.00
22020708	BUDGET PREPARATION	5,000,000	Already taken care of in the personnel votes.	5,000,000.00	-
22021009	SPORTING ACTIVITIES	7,000,000	Save this sum – expenditure to be borne by individual staff.	7,000,000.00	-

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NIGERIAN TOURISM DEVELOPMENT CORPORATION					-
22021001	REFRESHMENT & MEALS	10,000,000	This is on the high side; reduce by 50%.	10,000,000.00	-
22021007	WELFARE PACKAGES	20,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	18,000,000.00	2,000,000.00
22020601	SECURITY SERVICES	7,000,000	Save this sum as security services should be provided by official security agencies.	6,000,000.00	1,000,000.00
22021009	SPORTING ACTIVITIES	2,000,000	Save this sum – expenditure to be borne by individual staff.	2,000,000.00	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	Save this sum as it is already covered by personnel expenditure.	2,000,000.00	-
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS					-
22020601	SECURITY SERVICES	4,421,705	This service should be provided by official security agencies.	3,421,705.00	1,000,000.00
22021007	WELFARE PACKAGES	2,388,766	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	2,388,766	-
22021009	SPORTING ACTIVITIES	2,665,546	Save this sum – expenditure to be borne by individual staff.	2,665,546	-
NATIONAL COUNCIL OF ARTS AND CULTURE					-
22021007	WELFARE PACKAGES	5,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	4,000,000.00	1,000,000.00
22020601	SECURITY SERVICES	4,000,000	Save this sum as security services should be provided by official security agencies.	3,000,000.00	1,000,000.00
22020708	BUDGET PREPARATION	2,000,000	Save this sum as it is already covered by personnel expenditure.	2,000,000.00	-
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION					-
22020601	SECURITY SERVICES	12,500,000	Save this sum as security services should be provided by official security agencies.	7,000,000.00	5,500,000.00

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22021004	MEDICAL EXPENSES	500,000	Already provided by NHIS. Remove.	500,000.00	-
22021007	WELFARE PACKAGES	5,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	5,000,000.00	-
NATIONAL TROUPE OF NIGERIA					-
22020601	SECURITY SERVICES	4,600,000	Save this sum as security services should be provided by official security agencies.	4,600,000	-
22021004	MEDUCAL EXPENSES	4,000,000	Already taken care of by NHIS. Remove.	4,000,000	-
22021007	WELFARE PACKAGES	2,500,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	2,500,000	-
NATIONAL THEATRE					-
22021007	WELFARE PACKAGES	750,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	750,000.00	-
NATIONAL GALLERY OF ART					-
22020601	SECURITY SERVICES	12,000,000	Save this sum as security services should be provided by official security agencies.	12,000,000	-
22020708	BUDGET PREPARATION	6,000,000	Remove as this is already taken care of by the personnel vote.	6,000,000	-
22021007	WELFARE PACKAGES	25,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	25,000,000	-
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES					-
22020601	SECURITY SERVICES	22,000,000	Save this sum as security services should be provided by official security agencies	18,000,000.00	4,000,000.00
22021007	WELFARE PACKAGES	600,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	600,000.00	-

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NATIONAL INSTITUTE FOR CULTURE ORIENTATION					-
22020406	OTHER MAINTENANCE SERVICES	67,000,000	This is not clear and there is a vote for specified maintenance services. This is unnecessary. Reduce by 80%.	37,000,000.00	30,000,000.00
22021007	WELFARE PACKAGES	7,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	6,000,000.00	1,000,000.00
NATIONAL ORIENTATION AGENCY					-
22021007	WELFARE PACKAGES	12,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	9,000,000.00	3,000,000.00
22020601	SECURITY SERVICES	11,600,000	Save this sum as security services should be provided by official security agencies.	9,600,000.00	2,000,000.00
22021009	SPORTING ACTIVITIES	7,000,000	Save this sum – expenditure to be borne by individual staff.	7,000,000.00	-
NATIONAL PLANNING COMMISSION – HQTRS					-
22021001	REFRESHMENT & MEAL	11,968,814	This is on the high side. Reduce by 50%.	10,137,129.00	1,831,685.00
22021007	WELFARE PACKAGES	22,093,048	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	15,711,970.00	6,381,078.00
22021009	SPORTING ACTIVITIES	5,079,024	Save this sum – expenditure to be borne by individual staff.	4,301,740.00	777,284.00
22020601	SECURITY SERVICES	7,080,000	Save this sum as security services should be provided by official security agencies.	4,537,786.00	2,542,214.00
NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH					-
22020601	SECURITY SERVICES	16,766,971	Save this sum as security services should be provided by official security agencies.	11,200,985.00	5,565,986.00
22021007	WELFARE PACKAGES	2,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	1,293,924.00	706,076.00
NATIONAL BUREAU OF STATISTICS					-

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22020601	SECURITY SERVICES	8,000,000	Save this sum as security services should be provided by official security agencies.	6,775,695.00	1,224,305.00
22020708	BUDGET PREPARATION	1,000,000	Remove as this is already taken care of by the personnel vote.	846,962.00	153,038.00
22021007	WELFARE PACKAGES	5,000,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	4,234,809.00	765,191.00
					-
					-
22021009	SPORTING ACTIVITIES	2,000,000	Save this sum – expenditure to be borne by individual staff.	1,693,924.00	306,076.00
PRESIDENCY - NATIONAL SPORTS COMMISSION – HQTRS					-
22020601	SECURITY SERVICES	3,190,983	Save this sum as security services should be provided by official security agencies.	2,702,641.00	488,342.00
22020708	BUDGET PREPARATION	10,650,350	Remove as this is already taken care of by the personnel vote.	9,020,441.00	1,629,909.00
22021007	WELFARE PACKAGES	25,954,914	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	21,982,823.00	3,972,091.00
FEDERAL MINISTRY OF NIGER DELTA HQTRS					-
22020406	OTHER MAINTENANCE SERVICES	179,203,966	This is a provision coming after specific and identifiable maintenance services. Of a total maintenance vote of 246,046,784, 179.2m is for other unspecified maintenance. This is simply unacceptable. Remove totally.	7,676,241.00	171,527,725.00
22020601	SECURITY SERVICES	83,934,522	Save this sum as security services should be provided by official security agencies.	45,933,563.00	38,000,959.00
22021009	SPORTING ACTIVITIES	7,714,880	Save this sum – expenditure to be borne by individual staff.	8,895,119.00	-
					1,180,239.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	12,914,713	Save as this is already covered by the personnel vote.	18,082,235.00	-
					5,167,522.00
22021004	MEDICAL EXPENSES	13,501,039	This is a duplication of expenditure after provisions have been made for NHIS. Save this sum	15,567,313.00	-
					2,066,274.00

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22021007	WELFARE PACKAGES	44,759,630	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	62,383,119.00	- 17,623,489.00
FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS					-
22021009	SPORTING ACTIVITIES	5,000,000	Save this sum – expenditure to be borne by individual staff.	842,439.00	4,157,561.00
22020601	SECURITY SERVICES	4,736,519	Save this sum as security services should be provided by official security agencies.	642,439.00	4,094,080.00
22020708	BUDGET PREPARATION	10,000,000	Save this sum as it is already covered by the personnel vote.	-	10,000,000.00
22021007	WELFARE PACKAGES	20,156,997	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	3,976,508.00	16,180,489.00
NATIONAL POPULATION COMMISSION					
22020406	OTHER MAINTENANCE SERVICES	10,687,623	This is on the high side considering that specific provisions have been made for identifiable maintenance services. Reduce.	9,084,480.00	1,603,143.00
22020601	SECURITY SERVICES	25,991,808	Save this sum as security services should be provided by official security agencies.	17,493,037.00	8,498,771.00
22021007	WELFARE PACKAGES	13,856,458	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	10,960,802.00	2,895,656.00
NATIONAL ASSEMBLY					
The vote of the National Assembly over the past four years has been the same N150,000,000,000. It has been as constant as the northern star and not amenable to change by variations in macroeconomic fundamentals and or the circumstances of the economy. It has therefore become imperative for the legislature to lead by example and show		150,000,000,000.00	The vote of the National Assembly over the past four years has been the same N150,000,000,000. It has been as constant as the northern star and not amenable to change by variations in macroeconomic fundamentals and or the circumstances of the economy. It has therefore become imperative for the legislature to lead by example and show itself	120,000,000,000.00	30,000,000,000.00

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	<p>itself as the servants of the people. The National Assembly can afford to effectively and efficiently carry out its assignment with about 50% of its current vote. It is therefore strongly recommended that the NASS vote be reduced to: N75,000,000,000</p>		<p>as the servants of the people. The National Assembly can afford to effectively and efficiently carry out its assignment with about 50% of its current vote. It is therefore strongly recommended that the NASS vote be reduced to: N75,000,000,000</p>		
Total Savings from Recommendation				35,455,990,516.00	