

RECOMMENDATIONS ON THE 2015 FEDERAL BUDGET ESTIMATES
(Inappropriate, Unclear and Wasteful Expenditure)



CITIZENS WEALTH PLATFORM (CWP)

Undertaken By

Centre for Social Justice Ltd by Guarantee
(Mainstreaming Social Justice in Public Life)

RECOMMENDATIONS ON THE 2015 FEDERAL BUDGET ESTIMATES (Inappropriate, Unclear And Wasteful Expenditure)



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.

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Compiled

by

Centre for Social Justice

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Table of Contents

Table of Content	v
Preface	ix
Proposed Savings in the 2015 Federal Budget	xi
Presidency	1
Office of the Senior Special Assistant to the President - MDGS (OSSAP-MDGS)	2
Secretary to the Government of the Federation	3
National Commission for Refugees	6
National Identity Management Commission	6
Federal Road Safety Commission	7
Presidential Advisory Committee	8
New Partnership for African Development	8
National Action Committee on Aids (NACA)	9
National Pension Commission	10
National Hajj Commission of Nigeria	10
Nigeria Christian Pilgrim Commission	10
National Lottery Regulatory Commission (NLRC)	10
Servicom	11
Presidential Technical Committee on Land Reforms	11
Border Communities Development Agency (Bcda) HQTRS	11
Federal Ministry of Youth Development – HQTRS	11
Citizenship and Leadership Training Centre	12
Federal Ministry of Women Affairs – HQTRS	12
Federal Ministry of Agriculture	13

Federal Ministry of Water Resources – HQTRS -----	17
Nigeria Hydrological Service Agency -----	18
Auditor General for the Federation -----	18
Independent Corrupt Practices and Related Offences Commission (ICPC)-----	19
Code of Conduct Bureau -----	20
Code of Conduct Tribunal -----	22
Revenue Mobilization, Allocation, and Fiscal Commission (RAMFAC) -----	23
Police Service Commission Hqtrs -----	24
Federal Capital Territory Administration -----	25
Federal Ministry of Foreign Affairs – HQTRS -----	25
Federal Ministry of Finance – HQTRS -----	26
Debt Management Office -----	28
Budget Office of the Federation -----	28
Service Wide Votes -----	29
Investment and Securities Tribunal -----	33
Office of the Accountant-General of the Federation -----	33
Pension Transitional Arrangement Department (PTAD) HQTRS -----	34
Federal Ministry of Trade and Investment – HQTRS -----	35
Federal Ministry of Information – HQTRS -----	36
Federal Radio Corporation of Nigeria (FRC)-----	36
News Agency of Nigeria (NAN)-----	37
Voice of Nigeria (VOA)-----	37
Ministry Of Communication Technology HQTRS -----	37
Federal Ministry of Interior – HQTR -----	38

Nigeria Immigration Service -----	39
Nigeria Security and Civil Defence Corps -----	39
Office of the Head of Civil Service of the Federation – HQTRS -----	40
Federal Ministry of Justice Headquarters -----	42
Federal Ministry of Labour and Productivity Headquarters -----	42
Federal Ministry of Power -----	43
National Rural Electrification Agency -----	44
Electricity Management Services Ltd -----	45
Federal Ministry of Science and Technology -----	45
Federal Ministry of Transport -----	46
Federal Ministry of Energy (Petroleum Resources) HQTRS -----	46
Department of Petroleum Resources (DPR) -----	47
Federal Ministry of Works -----	47
Federal Roads Maintenance Agency-----	47
Federal Ministry of Mines and Steel Development -----	48
Federal Civil Service Commission -----	48
Federal Character Commission -----	49
Federal Ministry of Aviation -----	49
Nigerian Meteorological Agency -----	50
National Salaries, Incomes and Wages Commission -----	51
Federal Ministry of Environment Headquarters -----	51
Federal Ministry of Tourism, Culture & National Orientation – HQTRS -----	52
Nigerian Tourism Development Corporation -----	52
National Commission for Museums and Monuments -----	53

National Council of Arts and Culture -----	53
Centre for Black African Arts and Civilization -----	54
National Troupe of Nigeria -----	54
National Theatre -----	55
National Gallery of Art -----	55
National Inst. Of Hospitality and Tourism Development Studies -----	55
National Institute for Culture Orientation -----	56
National Orientation Agency -----	56
National Planning Commission – HQTRS -----	56
Nigeria Institute for Social and Economic Research -----	57
National Bureau of Statistics -----	57
Presidency - National Sports Commission – HQTRS -----	58
Federal Ministry of Niger Delta Hqtrs -----	58
Federal Ministry of Special Duties & Inter - Governmental Affairs Hqtrs -----	59
National Population Commission -----	60
National Assembly -----	60

Preface

Citizens Wealth Platform (CWP) is a group 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. In accordance with our tradition, we have compiled this list of inappropriate, unclear and wasteful federal expenditure proposals in the 2015 Budget. We seek to engage the system from the vantage position of empirical evidence and previous experiences which have led our nation to the present fiscal crisis. The objective is to contribute to reforms in the system and improvements in the livelihood of majority of Nigerians.

The price of crude oil on which Nigeria depends for about 80% of her federal revenue has taken a nose dive in the international oil market. From over \$100 per barrel, oil now sells for less than \$50 per barrel. In response to this situation, the Minister of Finance and Coordinating Minister for the Economy had announced austerity measures and Nigerians have been told to tighten their belts. Part of the expenditure reduction measures include savings on recurrent expenditure especially overheads and reductions in provisions for administrative capital. However, there are still a lot of gaps and frivolous expenditures have found their way into the budget. Nigerians can easily adjust to the reduced revenue and expenditure but they want their leaders to show the way and lead by example. In this respect, we urge the Presidency and the National Assembly to have pity on Nigerians; lighten our yoke and reduce their expenditure. Especially, we urge the National Assembly to reduce its vote by 50% to N75billion only.

There seems to be structural challenges with the budget preparation process. The template sent to Ministries, Departments and Agencies (MDAs) for budget preparation seems to be deficient. It does not differentiate between MDAs considering their statutory duties and peculiarities. Thus, every MDA must ask for a vote for security services, uniforms, printing of security and non security documents, maintenance of IT equipment and all manner of consultancy services. MDAs ask for a vote for welfare after they have made full provisions for the salaries and remuneration of their staff. Pray, what manner of welfare is this that is not covered by the staff remuneration? There are provisions for medical expenses and supplies after full provisions have been made for contributions to the National Health Insurance Scheme. In a period of austerity, MDAs still dedicate millions of naira to the repair of office furniture. But how much do you need to buy new furniture? MDAs demand money for refreshment and meals as if they are running a restaurant chain while requests are perpetually made for purchase of library books in an anti-intellectual environment. Nigeria still intends to pay for pilgrimages against the constitutional bar on adopting state religion. We have graduated to a system where every MDA votes money for budget preparation and administration while maintain accounts and finance departments and employing qualified accountants and other professionals. The old story of “seeds”, “seedlings”, “improved seeds”, “fertiliser”, “organic fertiliser”, “inorganic fertiliser”, etc repeated ad nauseam continues as the Ministry of Agriculture displays impunity and insensitivity in its way and manner of budgeting.

Contrary to the advice of the Oronsaye Committee, Service Wide Votes continue to be used as a slush fund duplicating expenses that should properly be domiciled in MDAs. Beyond this, the vote is used through a play on words to request for expenses that have no bearing on the welfare of the people; for example, what is a request for subscription to professional bodies in the sum of N208m doing in the SWV after MDAs have made their respective request? Where is the location of the projects that have been receiving funding over the years as “Special Intervention Projects” under the MDGs? Is there no terminal date for the Amnesty Programme that continues to gulp billions of naira every year? Evidently, the administration has abandoned the planning system of medium term sector strategies to inform the medium term expenditure framework leading to the budget. There seems to be no connection between the expenditure priorities and high level national development plans.

The leadership in the executive and legislature need to start fiscal adjustments. A new budgeting framework is needed starting from a new template that takes cognisance of the peculiarities of MDAs, reduction of waste and frivolity and evidence based budgeting. We need to redefine our budget and tie it to improvements in the human development and other relevant indexes.

Eze Onyekpere Esq.

Facilitator

PROPOSED SAVINGS IN THE 2015 FEDERAL BUDGET

The sum of **N304,573,835,128** (Three Hundred and Four Billion, Five Hundred and Seventy Three Million, Eight Hundred and Thirty Five Thousand, One Hundred and Twenty Eight Naira) Only has been identified as possible savings from the 2015 federal budget proposal. This sum is merely indicative of what can be saved. We did not exhaust all the possibilities by going through all the agencies under the respective Ministries. The National Assembly is enjoined, in the spirit of the austerity measures and the legislative oath of office to use a tooth pick and comb approach to review all the proposals and identify more wastes and monies that can be saved.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
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%.	73,562,946.60	294,251,786.40
22021004	MEDICAL EXPENSES	31,582,475			
22021004	MEDICAL EXPENSES	11,575,893			
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	101,246,070			
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.	146,484,184	585,936,736
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	142,472,537			
22021001	REFRESHMENT & MEALS	174,537,975			
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	174,189,238			
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	25,585,457			
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.	0	7,435,715
22021007	WELFARE PACKAGES	287,514,283	This line item has been taken care of by the personnel vote of the Presidency. Moreover,	0	328,111,894
22021007	WELFARE PACKAGES	40,597,611			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			this line item is unknown to Nigerian law. Save this sum.		
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS - UPGRADE OF VILLA FACILITIES (STRUCTURES, UNDERGROUND CABLES, ELECTRICAL/LIGHTNINGS, WATER-WORKS, AND COMMUNICATION FACILITIES.	826,698,132	This vote is excessive. In previous years, there have been votes for rehabilitation, repairs, maintenance and other maintenance services running into billions of naira. Kindly reduce by 80%.	165,339,626	661,339,626
	SUBTOTAL				1,877,075,757.40
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS) The office has no capital vote but a surplus of recurrent vote: Being paid salaries to do what?					
22020601	SECURITY SERVICES	1,437,889	Remove completely. Security should be provided by relevant official and national security apparatus.	0	1,437,889
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.	0	9,673,073
	SUBTOTAL				11,110,962
NIPSS, KURU					
22020601	SECURITY SERVICES	10,000,000	Remove completely. Security should be provided by relevant official and national security apparatus.	0	10,000,000
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.	0	1,000,000
	SUBTOTAL				11,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
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%.	48,962,182	48,962,182
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%.	1,996,275	7,985,098.4
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.	0	16,739,764
22020601	SECURITY SERVICES	172,037,256	Security service should be provided by the traditional and official security paraphernalia. Reduce this sum by 80%.	34,407,451.2	137,629,804.8
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%.	32,333,007	129,332,028
22021004	MEDICAL EXPENSES	27,374,633	This is a duplication of NHIS function. Remove completely.	0	27,374,633

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
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.	0	1,142,895,690
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	339,209,755	What manner of professional bodies are these that will demand N399m subscription? This is an outrageous provision. Reduce by 90%.	305,288,780	33,920,976
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (on going)	10,440,102	This has become a yearly ritual. The 2014 budget approved the sum of N500.3million for office furniture & fittings. In 2012, N257.5million was provided for same and in 2013, N5.7m was appropriated for maintenance only. These provisions do not tally with the budget policy of reducing expenditure for administrative equipment and supplies. Reduce both sum of by 50%	5,220,051	5,220,051
22020402	MAINTENANCE OF OFFICE FURNITURE	5,227,562		2,613,781	2,613,781

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	This provision is not in tandem with the policy of reducing administrative expenditure. The office has enough vehicles which can be used for its services. Remove completely.	0	100,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT (ongoing)	295,270,050	In the 2014 budget, the sum of N1.16billion was appropriated for same purchases. In 2013, N527million was appropriated for same. In 2012, this was N1.65billion. Where are these equipments? Remove completely.	0	295,270,050
23050102	COMPUTER SOFTWARE ACQUISITION	100,000,000	This is for electronic document and content management system. In 2014, N580million was provided under the same heading and explained to be for electronic document management system, dedicated intranet service and FEDco digital conference system. In 2013, this was allocated N100million (unexplained). Do we need to acquire software every year? Remove completely.	0	100,000,000
SGF16003811	UPGRADING OF ELECTRICAL	150,000,000	In 2014, this same building	0	150,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	COMPONENTS AT SHEHU SHAGARI COMPLEX (ongoing)		attracted N120million for the upgrade of electrical components. In 2013 approved budget, the sum of N50million was approved for the same upgrading of electrical components at Shehu Shagari Complex. In 2012, the sum was N60million. Is this the only building needing electrical upgrade? Remove completely.		
SUBTOTAL					2,197,944,058.20
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	0	6,500,000
22021007	WELFARE PACKAGES	2,500,000	Remove completely. This line item is unknown to Nigerian law.	0	2,500,000
SUBTOTAL					9,000,000
NATIONAL IDENTITY MANAGEMENT COMMISSION					
22020307	DRUGS & MEDICAL SUPPLIES	5,422,296	Already taken care of by NHIS. Remove completely.	0	5,422,296
22020406	OTHER MAINTENANCE SERVICES	22,965,244	All maintenance amount to N50,983,009. These are maintenance of office furniture and IT, generator,	4,593,048.8	18, 372,195.2

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			motor vehicle, buildings. Why should miscellaneous maintenance amount to so much? Reduce by 80%.		
22021007	WELFARE PACKAGES	18,170,208	Remove completely. This expenditure head is unknown to Nigerian law.	0	18,170,208
23050101	RESEARCH AND DEVELOPMENT	297,190,052	Rather on the high side with little or no evidence on the research and development. Reduce by 50%	This requires further details and clarification by NASS	0
23050102	COMPUTER SOFTWARE ACQUISITION	765,336,074	NIMC3005677, ISSUANCE OF ID CARD (ongoing) N765,336,074	This requires further details and clarification by NASS	0
SUBTOTAL					23,592,504
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%	18,912,728.8	8,105,455.2
22021007	WELFARE PACKAGES	18,678,789	Remove completely. The welfare is provided by salaries and allowances of staffs.	0	18,678,789
22021009	SPORTING ACTIVITIES	13,619,950	Remove completely. Sporting activities should be at the expense of individual staff.	0	13,619,950
22020604	RESIDENTIAL RENT	50,681,392	Residential rent for whom? After monetisation? Remove	0	50,681,392
22040107	GRANT TO PRIVATE COMPANIES	19,501,823	Grant to which private	0	19,501,823

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	- CURRENT		companies? Remove		
FRSC12009629	PURCHASE OF ZCO BENIN RESIDENCE	7,637,882	This provision is coming after the monetisation policy. Kindly remove.	0	7,637,882
FRSC12009622	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.	0	60,299,071
FRSC12009633	PURCHASE OF ZCO JOS RESIDENCE	6,431,901	This provision is coming after the monetisation policy. Kindly remove.	0	6,431,901
SUBTOTAL					184,956,263.20
PRESIDENTIAL ADVISORY COMMITTEE					
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 16,677,676					
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.	0	4,489,000
22021007	WELFARE PACKAGES	6,733,500	Remove completely. This line item is illegal.	0	6,733,500
22021009	SPORTING ACTIVITIES	2,244,500	Remove completely. Sporting activities should be at the expense of individual staff.	0	2,244,500
22020606	CLEANING & FUMIGATION SERVICES	5,386,800	How big is the office? NASS should clarify	-	-

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
SUBTOTAL					13,467,000
NATIONAL ACTION COMMITTEE ON AIDS (NACA)					
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.					
22021004	MEDICAL EXPENSES	1,000,000	After providing NHIS worth N25,664,596, extra provisions for medical expenses seem dubious.	0	1,000,000
22021007	WELFARE PACKAGES	23,550,000	Remove completely. This line item is illegal.	0	23,550,000
22021009	SPORTING ACTIVITIES	1,900,000	Remove completely. Sporting activities should be at the expense of individual staff.	0	1,900,000
22020309	UNIFORMS & OTHER CLOTHING	800,000	Uniforms and clothing for whom? Remove completely	0	800,000
22020708	BUDGET PREPARATION	6,768,172	This is ridiculous. What is the work of the Accounts and Finance department? Remove completely.	0	6,768,172
NACA8005961	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.	50,800,000	203,200,000
NACA8010631	SCALE UP OF COMMUNITY LEVEL PREVENTION EFFORTS TARGETING MOST-AT-RISK WOMEN AND GIRLS IN COLLABORATION WITH FOCUSED NGOS AND CBOS ACROSS THE	4,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	COUNTRY.				
SUBTOTAL					237,218,172
NATIONAL PENSION COMMISSION					
23010102	PURCHASE OF OFFICE BUILDINGS	11,005,098	Purchase of office buildings with N11,005,098?		Verification should be made on whether this is purchase of a new building or repairs and maintenance of an existing office.
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	66,183,138	HEAD OFFICE RESTRUCTURING AND REMODELLING N66,183,138.		Requires further investigation; else the risk of having multi budgeting on the same project.
23050102	COMPUTER SOFTWARE ACQUISITION	38,627,321	This requires further clarity.		
PENCOM3006125	ORACLE E-BUSINESS SUITE (CRM)	23,160,000			
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.					
NIGERIA CHRISTIAN PILGRIM COMMISSION					
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.					
	SUBTOTAL				794,236,579
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.	0	1,000,000
22020708	BUDGET PREPARATION	5,000,000	What is the work of the Accounts and Finance Department or any similar department? Remove completely.	0	5,000,000
22020606	CLEANING & FUMIGATION SERVICES	10,000,000	This is rather too high reduce by 70%	3,000,000	7,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22021007	WELFARE PACKAGES	15,000,000	Remove completely. This line item is illegal.	0	15,000,000
22021009	SPORTING ACTIVITIES	1,200,000	Remove completely. Sporting activities should be at the expense of individual staff.	0	1,200,000
NLRC5005063	CAPACITY BUILDING (ENTIRE COMMISSION)	68,012,113	What manner of capacity building is this that stands outside the local or international training to cost up to N68 million. This is way too high. Reduce by 70%	20,403,619.9	47,608,493.1
	SUBTOTAL				76,808,493
SERVICOM					
22021007	WELFARE PACKAGES	5,318,305	Remove completely. This line item is illegal.	0	5,318,305
	SUBTOTAL				5,318,305
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					
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS					
22021007	WELFARE PACKAGES	5,900,000	Remove completely. This line item is unknown to Nigerian jurisprudence.	0	5,900,000
	SUBTOTAL				5,900,000
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%.	6,165,984.6	24,663,938.4
22020708	BUDGET PREPARATION	11,265,517	This is the work of the Finance and Accounts	0	11,265,517

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			Department. Remove completely.		
22021007	WELFARE PACKAGES	6,775,754	Remove completely. This line item is illegal.	0	6,775,754
22021009	SPORTING ACTIVITIES	4,607,832	Remove completely. Sporting activities should be funded by individual staff.	0	4,607,832
YOUTH002002543	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.	-	-
YOUTH003002561	YOUTH EMPOWERMENT PROGRAMME	150,021,728	Clarify what this line item is for. The term "Youth Empowerment Programme" is nebulous.	-	-
	SUBTOTAL				47,313,041
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE					
22021007	WELFARE PACKAGES	7,135,548	Remove completely. This line item is unknown to Nigerian law.	0	7,135,548
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	27,493,425	This is on the high side. Reduce by 50%	13,746,712.5	13,746,712.5
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	192,816,324	This is excessive at this time of dwindling national revenue. Reduce by 50%.	96,408,162	96,408,162
22020708	BUDGET PREPARATION	7,700,021	The Finance and Accounts Department should handle this assignment. Remove completely.	0	7,700,021
22021007	WELFARE PACKAGES	18,978,163	Remove completely. This line item is illegal.	0	18,978,168
22021009	SPORTING ACTIVITIES	5,344,686	Remove completely.	0	5,344,686

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			Sporting activities should be at the expense of individual staff.		
	SUBTOTAL				142,177,749.50
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.	0	57,600,000
FMA&RD007005409	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.	0	38,400,000
22021007	WELFARE PACKAGES	27,402,411	Remove completely. This line item is unknown to Nigerian law.	0	27,402,411
22021009	SPORTING ACTIVITIES	2,491,128	This should be funded by the individual staff. Remove completely.	0	2,491,128
22021004	MEDICAL EXPENSES	4,670,866	This is coming after provisions have been made for NHIS. Remove completely.	0	4,670,866
FMA&RD004005365	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.		
FMA&RD004005384	ACCESS TO CREDIT (ongoing)	67,200,000			
FMA&RD004005362	ACCESS TO FERTILIZER (ongoing)	4,800,000	Further clarification is required.		
FMA&RD004005387	ACCESS TO FERTILIZER (ongoing)	9,600,000			
FMA&RD004005364	ACCESS TO SEED/FEEDS	3,840,000		Further clarification is	

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	(ongoing)		required.		
FMA&RD004005389	ACCESS TO SEED/FEEDS (ongoing)	9,600,000			
FMA&RD002003879	AGRO PROCESSING FACILITIES (ongoing)	34,291,200	Repeated provisions without specification. Further clarification is required.		
FMA&RD002004548	AGRO PROCESSING FACILITIES (ongoing)	7,680,000			
FMA&RD002004075	AGROCHEMICAL (ongoing)	25,268,630	Repeated provisions: Further clarification is required.		
FMA&RD002004184	AGRO-CHEMICALS (ongoing)	1,728,000			
FMA&RD002004038	CROP DEVELOPMENT (ongoing)	12,288,000	Repeated provisions: Further clarification is required.		
FMA&RD002004187	CROP DEVELOPMENT (ongoing)	2,688,000			
FMA&RD002004032	FUNGICIDES (ongoing)	2,496,000	Repeated Provisions: Further clarification is required.		
FMA&RD002004056	FUNGICIDES (ongoing)	2,184,000			
FMA&RD002004094	FUNGICIDES (ongoing)	5,040,000			
FMA&RD002004199	FUNGICIDES (ongoing)	384,000			
FMA&RD002004020	HERBICIDES (ongoing)	20,832,000	Repeated Provisions: Further clarification is required.		
FMA&RD002004035	HERBICIDES (ongoing)	11,904,000			
FMA&RD002004059	HERBICIDES (ongoing)	14,880,000			
FMA&RD002004097	HERBICIDES (ongoing)	3,124,800			
FMA&RD002004197	HERBICIDES (ongoing)	384,000			
FMA&RD002003830	IMPROVED CUTTING VARIETIES (ongoing)	44,064,000	Repeated provisions: Can the Ministry provide details?		
FMA&RD002004559	IMPROVED CUTTING VARIETIES (ongoing)	16,972,675			
FMA&RD002003881	IMPROVED SEEDS (ongoing)	114,048,000	Repeated Provisions up to the tune of N260,736,000: Further clarification is required.		
FMA&RD002004024	IMPROVED SEEDS (ongoing)	12,672,000			
FMA&RD002004042	IMPROVED SEEDS (ongoing)	29,760,000			
FMA&RD002004105	IMPROVED SEEDS (ongoing)	100,800,000			
FMA&RD002004186	IMPROVED SEEDS (ongoing)	3,456,000			
FMA&RD002003544	INORGANIC FERTILIZER (ongoing)	64,800,000	Repeated Provisions: repeated thirteen times all to the tune of N316,459,680:		
FMA&RD002003618	INORGANIC FERTILIZER (ongoing)	66,240,000			
FMA&RD002003797	INORGANIC FERTILIZER (ongoing)	38,400,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
FMA&RD002003872	INORGANIC FERTILIZER (ongoing)	6,336,000	Further clarification is required.		
FMA&RD002003884	INORGANIC FERTILIZER (ongoing)	38,592,000			
FMA&RD002004025	INORGANIC FERTILIZER (ongoing)	4,524,000			
FMA&RD002004045	INORGANIC FERTILIZER (ongoing)	9,600,000			
FMA&RD002004067	INORGANIC FERTILIZER (ongoing)	22,032,000			
FMA&RD002004107	INORGANIC FERTILIZER (ongoing)	42,240,000			
FMA&RD002004139	INORGANIC FERTILIZER (ongoing)	2,138,400			
FMA&RD002004188	INORGANIC FERTILIZER (ongoing)	3,960,000			
FMA&RD002004217	INORGANIC FERTILIZER (ongoing)	1,884,000			
FMA&RD002004572	INORGANIC FERTILIZER (ongoing)	15,713,280			
FMA&RD002004022	INSECTICIDES (ongoing)	12,096,000		Repeated provisions: repeated five times all to the tune of N20,294,400: Further clarification is required.	
FMA&RD002004062	INSECTICIDES (ongoing)	4,320,000			
FMA&RD002004099	INSECTICIDES (ongoing)	3,628,800			
FMA&RD002004198	INSECTICIDES (ongoing)	249,600			
FMA&RD002003550	ORGANIC FERTILIZER (ongoing)	9,702,000	Repeated Provisions: repeated twelve times all to the tune of N117,285,600: Further clarification is required.		
FMA&RD002003620	ORGANIC FERTILIZER (ongoing)	15,523,200			
FMA&RD002003802	ORGANIC FERTILIZER (ongoing)	20,328,000			
FMA&RD002003891	ORGANIC FERTILIZER (ongoing)	38,808,000			
FMA&RD002004027	ORGANIC FERTILIZER (ongoing)	924,000			
FMA&RD002004049	ORGANIC FERTILIZER (ongoing)	5,544,000			
FMA&RD002004070	ORGANIC FERTILIZER (ongoing)	3,696,000			
FMA&RD002004109	ORGANIC FERTILIZER (ongoing)	9,240,000			
FMA&RD002004141	ORGANIC FERTILIZER (ongoing)	384,000			
FMA&RD002004189	ORGANIC FERTILIZER (ongoing)	1,386,000			
FMA&RD002004567	ORGANIC FERTILIZER (ongoing)	2,880,000			
FMA&RD002004574	ORGANIC FERTILIZER (ongoing)	8,870,400			
FMA&RD002003825	RESEARCH & DEVELOPMENT (ongoing)	6,451,200		Repeated Provisions: repeated five times all to the tune of N26,294,400: Further clarification is required.	
FMA&RD002004183	RESEARCH & DEVELOPMENT (ongoing)	4,800,000			
FMA&RD002004452	RESEARCH & DEVELOPMENT (ongoing)	8,102,400			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
FMA&RD002004556	RESEARCH & DEVELOPMENT (ongoing)	3,100,800	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.		
FMA&RD002004719	RESEARCH & DEVELOPMENT (ongoing)	3,840,000			
FMA&RD002003615	SEED (ongoing)	101,913,600			
FMA&RD002004065	SEED (ongoing)	57,600,000			
FMA&RD002004117	SEED AND SEEDLINGS (ongoing)	47,520,000			
FMA&RD002003793	SEED DRESSING (ongoing)	9,216,000			
FMA&RD002003536	SEEDLINGS (ongoing)	62,016,000			
FMA&RD002003790	SEEDS (ongoing)	16,896,000			
FMA&RD002003557	SOIL AMENDER/MICRO NUTRIENT (ongoing)	4,320,000	Repeated Provisions: repeated eleven times all to the tune of N74,841,600: Further clarification is required.		
FMA&RD002003676	SOIL AMENDER/MICRO NUTRIENT (ongoing)	10,752,000			
FMA&RD002003894	SOIL AMENDER/MICRO NUTRIENT (ongoing)	26,880,000			
FMA&RD002004029	SOIL AMENDER/MICRO NUTRIENT (ongoing)	960,000			
FMA&RD002004053	SOIL AMENDER/MICRO NUTRIENT (ongoing)	3,840,000			
FMA&RD002004073	SOIL AMENDER/MICRO NUTRIENT	1,920,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	(ongoing)				
FMA&RD002004111	SOIL AMENDER/MICRO NUTRIENT (ongoing)	9,600,000			
FMA&RD002004182	SOIL AMENDER/MICRO NUTRIENT (ongoing)	384,000			
FMA&RD002004190	SOIL AMENDER/MICRO NUTRIENT (ongoing)	1,440,000			
FMA&RD002004225	SOIL AMENDER/MICRO NUTRIENT (ongoing)	5,529,600			
FMA&RD002004578	SOIL AMENDER/MICRO NUTRIENT (ongoing)	9,216,000			
	SUBTOTAL				130,564,405
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.	0	17,580,077
22020406	OTHER MAINTENANCE SERVICES	11,151,612	Remove as provisions have been made for specific maintenance services. This provision makes no meaning.	-	11,151,612
22020601	SECURITY SERVICES	11,700,068	Remove completely. Security can be provided by relevant official and national security apparatus.	0	11,700,068

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020708	BUDGET PREPARATION	7,229,115	This is the duty of the Finance and Account Department. Remove completely.	0	7,229,115
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,381,582	This is rather unreasonably high for bank charges compared to other Ministries. Reduce by 70%	4,014,474.6	9,367,107.4
22021007	WELFARE PACKAGES	34,189,240	Remove completely. This line item is illegal.	0	34,189,240
22021009	SPORTING ACTIVITIES	5,374,548	Remove completely. Sporting activities should be at the expense of individual staff.	0	5,374,548
	SUBTOTAL				96,591,767
NIGERIA HYDROLOGICAL SERVICE AGENCY					
22021009	SPORTING ACTIVITIES	1,500,000	Remove completely. Sporting activities should be at the expense of subjective individuals.	0	1,500,000
22020708	BUDGET PREPARATION	1,000,000	Remove completely as this should be the work of the Finance and Accounts Department.	0	1,000,000
	SUBTOTAL				2,500,000
AUDITOR GENERAL FOR THE FEDERATION					
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	138,340,160	This is rather on the high side. Reduce by 50%.	69,170,080	69,170,080
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	120,252,227	This is rather on the high side. Reduce by 50%	60,126,113.5	60,126,113.5
22021004	MEDICAL EXPENSES	5,364,234	With the provision for the NHIS, there is no need to make provision for this line	0	5,364,234

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			item. Remove completely.		
22021007	WELFARE PACKAGES	19,356,739	Remove completely. This line item is illegal.	0	19,356,739
22021009	SPORTING ACTIVITIES	5,268,994	Remove completely. Sporting activities should be at the expense individual staff.	0	5,268,994
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.	0	0
23050103	MONITORING AND EVALUATION	50,000,000		10,000,000	40,000,000
	SUBTOTAL				199,286,160.50
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION (ICPC)					
22020309	UNIFORMS & OTHER CLOTHING	12,172,833	Uniforms and clothing for whom? Remove completely.	0	12,172,833
22020406	OTHER MAINTENANCE SERVICES	42,186,792	Remove as provisions have been made for specific and identifiable maintenance services including residential quarters, office/IT equipments, plants and generators, etc.	0	42,186,792
22020307	DRUGS & MEDICAL SUPPLIES	12,441,557	Provision has already been made for NHIS. Kindly	0	12,441,557

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			remove.		
22021004	MEDICAL EXPENSES	17,252,447	Provision has already been made for NHIS. Kindly remove.	0	17,252,447
22021007	WELFARE PACKAGES	20,251,754	Remove completely. This line item is illegal.	0	20,251,754
22021009	SPORTING ACTIVITIES	3,588,191	Remove completely. Sporting activities should be at the expense of individual staff.	0	3,588,191
	SUBTOTAL				107,893,574
CODE OF CONDUCT BUREAU					
22020406	OTHER MAINTENANCE SERVICES	4,388,928	Having provided for specific maintenance activities, this is a bogus provision. Remove completely.	0	4,388,928
22021007	WELFARE PACKAGES	13,604,320	Remove completely. This line item is illegal.	0	13,604,320
22021009	SPORTING ACTIVITIES	4,193,564	Remove completely. Sporting activities should be at the expense of individual staff.	0	4,193,564
23050101	RESEARCH AND DEVELOPMENT	10,000,000	Reduce the cost of monitoring and evaluation by 80%. It is on the high side. What exactly is being monitored and evaluated?	17,000,000	68,000,000
23050103	MONITORING AND EVALUATION	85,000,000			
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.	0	5,000,000
CCB002010103	CONSTRUCTION OF 1 BLOCKS OF 9 STOREY BUILDING OF CCB HQS ABUJA FCT. (NEW)	200,000,000	How can this be new? In the 2014 Budget, the sum of N600,147,091 was	Clarify and remove completely.	200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			appropriated for the Construction of 1 Block, 9 Storey Headquarters of Code of Conduct Bureau (ongoing - CCB002000928): Is this another building? In the same 2014 Budget, the sum of N80,000,000 was again appropriated for the Construction of the 9 storey headquarters of Code of Conduct Bureau (ongoing-CCB002000929)		
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.	0	10,000,000
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.	0	25,000,000
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.	0	50,000,000
	SUBTOTAL				380,186,812

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
CODE OF CONDUCT TRIBUNAL					
22020309	UNIFORMS & OTHER CLOTHING	6,305,962	Uniforms for whom? Remove completely.	0	6,305,962
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	0	4,000,000
22021004	MEDICAL EXPENSES	2,000,000	Remove completely as provision has been made for NHIS.	0	2,000,000
22021007	WELFARE PACKAGES	14,000,000	Remove completely. This line item is illegal.	0	14,000,000
22021009	SPORTING ACTIVITIES	1,505,962	Remove completely. Sporting activities should be at the expense of individual staff.	0	1,505,962
CCT23010119011159	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?		
CCT23020101005523	ESTABLISHMENT OF 3 NEW STATE OFFICES IN LAGOS, RIVERS AND KWARA STATES.	66,666,667			
CCT23020101011153	CONSTRUCTION OF 5 NOS. ZONALCOURT HALLS IN SOUTH-SOUTH, SOUTHWEST, SOUTH EAST NORTH EAST AND NORTHWEST ZONES STARTING WITH ENUGU	66,666,667			
22020205	WATER RATES	1,505,962	How can the same sum of		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS	
22020206	SEWERAGE CHARGES	1,505,962	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.			
22020302	BOOKS	1,505,962				
22020303	NEWSPAPERS	1,505,962				
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,505,962				
22020306	PRINTING OF SECURITY DOCUMENTS	1,505,962				
22020402	MAINTENANCE OF OFFICE FURNITURE	1,505,962				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,505,962				
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,505,962				
22020406	OTHER MAINTENANCE SERVICES	1,505,962			1,505,962	
22020703	LEGAL SERVICES	1,505,962				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,505,962			0	1,505,962
22021001	REFRESHMENT & MEALS	1,505,962				
22021003	PUBLICITY & ADVERTISEMENTS	1,505,962				
22021009	SPORTING ACTIVITIES	1,505,962			0	1,505,962
22020704	ENGINEERING SERVICES	752,981	Gross incompetence in budget preparation; allocating the same sum for different line items.	0	752,981	
22021006	POSTAGES & COURIER SERVICES	752,981				
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	752,981				
	SUBTOTAL				33,082,791	
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION (RAMFAC)						
220201	TRAVEL & TRANSPORT	161,649,734	This is rather on the high side. Reduce by 60%.	64,659,894	96,989,840	
22020307	DRUGS & MEDICAL SUPPLIES	3,529,736	Remove completely as the NHIS provision has taken care of it.	0	3,529,736	
22021004	MEDICAL EXPENSES	14,789,106		0	14,789,106	

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020601	SECURITY SERVICES	34,782,610	Remove completely as this service can be provided by the normal security agencies paid from the treasury.	0	34,782,610
22021007	WELFARE PACKAGES	10,897,871	Remove completely. This line item is illegal.	0	10,897,871
22021009	SPORTING ACTIVITIES	2,238,561	Remove completely. Sporting activities should be at the expense of individual staff.	0	2,238,561
22020606	CLEANING & FUMIGATION SERVICES	17,654,294	Reduce by 70% as the provision is on the high side.	5,296,288.20	12,358,005.80
	SUBTOTAL				175,585,730
POLICE SERVICE COMMISSION HQTRS					
22020502	INTERNATIONAL TRAINING	17,657,623	No provision was made for International Travel & Transport. Why then is provision made for international training. Remove completely.	0	17,657,623
22020601	SECURITY SERVICES	4,240,000	Remove completely. The police can provide security for their Service Commission.	0	4,240,000
22020708	BUDGET PREPARATION	3,500,000	The Finance and Accounts Department should take care of this. Remove completely.	0	3,500,000
22021007	WELFARE PACKAGES	8,360,000	Remove completely. This line item is illegal.	0	8,360,000
	SUBTOTAL				33,757,623

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
FEDERAL CAPITAL TERRITORY ADMINISTRATION					
FCTA003001562	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.	0	500,000,000
FCTA003001569	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.	0	2,000,000,000
	SUBTOTAL				2,500,000,000
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	0	56,070,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			care of in the personnel vote.		
22020307	DRUGS & MEDICAL SUPPLIES	10,189,505	The sum of 170,827,130 has been provided for in the NHIS. This is a duplication of expenditure. Save this sum.	0	10,189,505
22021004	MEDICAL EXPENSES	60,200,090		0	60,200,090
22020606	CLEANING & FUMIGATION SERVICES	90,000,678	This is on the high side. Reduce by 60%	36,000,271	54,000,407
23050101	RESEARCH AND DEVELOPMENT	2,550,000,000	This is not a research institute. NASS should find out in detailed terms about the research and its benefit.		
SUBTOTAL					180,460,002
FEDERAL MINISTRY OF FINANCE – HQTRS					
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%.	48,000,000	72,000,000
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%.	157,500,000	157,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000,000			
22020204	SATELLITE BROADCASTING ACCESS CHARGES	12,599,590	NASS should find out what this satellite broadcasting is all about and how it		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			facilitates the work of the Ministry.		
22020307	DRUGS & MEDICAL SUPPLIES	25,000,000	Considering the provisions for NHIS, remove completely.	0	25,000,000
22021004	MEDICAL EXPENSES	1,577,809		0	1,577,809
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.	2,000,000	11,000,000
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.	108,300,350.00	93,018,350
22020803	PLANT / GENERATOR FUEL COST	96,740,000			
22020201	ELECTRICITY CHARGES	54,000,000			
22020601	SECURITY SERVICES	36,000,000	What is the function or work of the Police and other security agencies? Remove.	0	36,000,000
22020606	CLEANING & FUMIGATION SERVICES	60,000,000	This is indeed outrageous. Where is the austerity measures preached by the Ministry. Reduce by two thirds.	20,000,000	40,000,000
22020708	BUDGET PREPARATION	10,000,000	Do we need to pay staff separately for preparing budget? In the Ministry of Finance? This is ridiculous.	0	10,000,000
22021001	REFRESHMENT & MEALS	51,403,464	Refreshment and meals at this cost amounts to	20,561,386	205,842,078
22021007	WELFARE PACKAGES	175,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			N139,726 a day (including Saturdays and Sundays) in a 365 day year. This is outrageous. 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.		
23050102	COMPUTER SOFTWARE ACQUISITION	90,000,000	Look at the yearly trend on software acquisition; 112m in 2013, 63m in 2014 and 90m in 2015. Is this Ministry selling software? Remove completely.	0	90,000,000
FMF3002980	HUMAN CAPITAL DEVELOPMENT	30,000,000	What is human capital development that is ongoing? Which is different from training? Completely remove.	0	30,000,000
	SUBTOTAL				771,938,237
DEBT MANAGEMENT OFFICE					
23050102	COMPUTER SOFTWARE ACQUISITION	47,000,000	Look at the yearly trend on software acquisition 11m in 2013, N11.6m in 2014 and 47m in 2015. Is this a yearly ritual? There is need for clarification.		
BUDGET OFFICE OF THE FEDERATION					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,623,188	This is on the high side. Reduce by 50%.	35,311,954	35,311,954
22020606	CLEANING & FUMIGATION SERVICES	20,414,653	This is indeed outrageous. Where is the austerity	0	20,414,653

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			measures preached by the Ministry. Ministry of Finance and Budget Office of the Federation are in the same house! Completely remove.		
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,342,918	This is on the high side. Reduce by 50%.	10,671,459	10,671,459
22020803	PLANT / GENERATOR FUEL COST	38,504,456	This is outrageously high. Reduce by 70%.	11,551,337	26,953,119.20
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.	0	170,755,977
22021001	REFRESHMENT & MEALS	16,340,963	Reduce refreshment and meals by 63%. Completely remove welfare packages as it is illegal.	6,000,000	10,340,963
22021007	WELFARE PACKAGES	106,773,850		0	106,773,850
22021009	SPORTING ACTIVITIES	10,602,079	Remove completely as this should be borne by individual staff.	0	10,602.079
	SUBTOTAL				381,232,577
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.					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	22,000,000,000	Who will utilize this amount since Service Wide Vote is not a Ministry? Completely remove.	0	22,000,000,000
21010101	SALARY	26,737,017,746	Which MDA is this personnel cost attached to or is there an agency called Service Wide Vote with its	0	26,737,017,746

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			own personnel? Save this sum.		
21020101	NON REGULAR ALLOWANCES	28,834,146,566	Any allowance that can be foreseen and calculated should be part of the personnel vote of MDAs. Non-regular allowances that are excluded in the annual salary and allowance of all public workers should be therefore excluded from the budget. Either remove or relocate the allowances to their MDAs of origin.	0	28,834,146,566
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	208,000,000	Subscription to professional bodies by whom? There can be no better way to evince an intention to mismanage resources than this. Remove completely.	0	208,000,000
22021019	MUSLIM/CHRISTIAN PILGRIMAGES	1,800,000,000	The state is barred from adopting a state religion and as such, this public expense on Christians and Moslems is unconstitutional. Pilgrimages are personal religious affairs of the pilgrims. Save this sum. This is coming after specific provisions have been made for the two bodies.	0	1,800,000,000
22021035	IPPIS	500,000,000	Every year, IPPIS gets a huge vote and no progress commensurate to the sums	-	-
23050132	IPPIS CAPITAL	3,000,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			invested seems to have been made since 2006. What exactly are we paying for? Does it cost so much? NASS should clarify.		
22021036	PAYMENT FOR OUTSOURCED SERVICES	5,000,000,000	What are these outsourced services that do not have a name or description? NASS should clarify before approval.	-	-
23050112	ADJUSTMENT TO CAPITAL COST	2,500,000,000	All these are provisions for expectancies. They are on the high side. Reduce by 50%	12,799,800,000	12,799,800,000
22021037	MARGIN FOR INCREASE IN COSTS	5,000,000,000			
22021041	CONTINGENCY	15,000,000,000			
22021042	RECURRENT ADJUSTMENT	3,099,600,000			
23050116	MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION	2,109,037,225	What exactly is this N48,998,207,318 voted for? Details are necessary so as to avoid duplication and double counting of projects or creating a slush fund. But the overall picture of this is a slush fund because there is no concrete evidence of the investments and results of previous expenditure. Completely remove		
23050118	COMMUNICATION AND ADVOCACY (MDG) REPORTING 2011 MDG	427,080,038			
CAPS1411007657	MDGs SPECIAL PROJECTS	1,581,777,918			
CAPS1412007667	SPECIAL INTERVENTION MDG's 1	5,378,044,922		0	48,998,207,318
CAPS1413007680	SPECIAL INTERVENTION MDG's 2	4,218,074,449			
23050152	CONDITIONAL GRANTS AND SOCIAL SAFETY NETS (MDGS)	35,284,192,766			
22021020	ELECTION - LOGISTICS SUPPORT	12,500,000,000	What exactly is the budget paying for? After the statutory transfer to INEC? This sum should be	0	12,500,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			allocated to any agency that will play any logistics support/role during the elections. It should not be centralised so that it may not be used to support the electoral fortunes of the ruling party or be mismanaged.		
22040203	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	10,500,000,000	Can anyone spot the difference between these line items? This looks like a play on words for the same purpose. NASS should clarify.		
22040204	EXTERNAL FINANCIAL OBLIGATIONS	11,000,000,000			
23050147	SPECIAL INTERVENTION/CONSTITUENCY PROJECTS	40,000,000,000	Budgeting N40b for constituency projects which most times are not aligned to national development plans and priorities is not the way forward for a poor country with a huge infrastructure deficit. NASS should rethink this vote as it sets a very dangerous precedent for development. Completely remove.	0	40,000,000,000
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.	19,828,046,893	19,828,046,893
22021039	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION/TRANSITION	546,300,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	SAFETY ALLOWANCES FOR 3,642 EX-MILLITANTS (3RD PHASE)				
22021040	PRESIDENTIAL AMNESTY PROGRAMME: OPERATIONAL COST	3,699,933,814			
CAPS1433009046	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.	-	-
	SUBTOTAL				213,705,218,523
INVESTMENT AND SECURITIES TRIBUNAL					
22021009	SPORTING ACTIVITIES	5,245,008	Remove completely as this should be borne by individual staff.	0	5,245,008
22021004	MEDICAL EXPENSES	4,896,747	There is provision for NHIS. Remove completely.	0	4,896,747
22021007	WELFARE PACKAGES	5,528,006	Remove – this vote is illegal.	0	5,528,006
23050102	COMPUTER SOFTWARE ACQUISITION	17,200,000	This is a yearly ritual. Remove completely.	0	17,200,000
	SUBTOTAL				32,869,761
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION					
22021009	SPORTING ACTIVITIES	9,436,525	Remove completely as this should be borne by individual staff.	0	9,436,525
22020601	SECURITY SERVICES	45,342,184	Remove completely. The normal security services funded by the treasury should provide this service.	0	45,342,184
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	8,084,441	This makes no sense - remove completely.	0	8,084,441
22020708	BUDGET PREPARATION	7,000,000	Do we need to pay staff separately for preparing budget? Remove completely.	0	7,000,000

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22021007	WELFARE PACKAGES	100,185,742	Remove as this is unknown to Nigerian law.	0	100,185,742
22020606	CLEANING & FUMIGATION SERVICES	68,627,243	This is high - reduce by 29%	20,000,000	48,627,243
22020201	ELECTRICITY CHARGES	62,015,461	Over 90m for electricity related overheads. Reduce by 30%	63,135,886	27,058,237
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,833,040			
22020803	PLANT / GENERATOR FUEL COST	16,345,622			
22020406	OTHER MAINTENANCE SERVICES	22,281,684	After providing for specific maintenance services? Remove completely	-	22,281,684
	SUBTOTAL				268,016,056
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%.	10,800,000	43,200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000			
22020803	PLANT / GENERATOR FUEL COST	54,000,000			
22020606	CLEANING & FUMIGATION SERVICES	46,800,000	Reduce by 50% as this is very high.	23,400,000	23,400,000
22021001	REFRESHMENT & MEALS	6,000,000	Reduce refreshment and meals by 50% and totally remove welfare packages.	3,000,000	3,000,000
22021007	WELFARE PACKAGES	250,000,000		0	250,000,000
22020601	SECURITY SERVICES	44,280,000	Remove completely as this service can be provided by the normal security paraphernalia paid for by the treasury.	9	44,280,000
22021009	SPORTING ACTIVITIES	3,000,000	Remove completely as this cost should be borne by individual staff.	0	3,000,000
	SUBTOTAL				366,880,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
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%.	20,584,225.2	20,584,225.5
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,101,189			
22020803	PLANT / GENERATOR FUEL COST	41,168,140			
22020402	MAINTENANCE OF OFFICE FURNITURE	11,696,451	This vote is very high. What will be cost of buying new ones? Reduce.	4,000,000	7,696,451
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.	0	891,190
22020601	SECURITY SERVICES	66,490,211	Remove completely as this service can be provided by the normal security apparatus paid for by the treasury	-	66,490,211
22021001	REFRESHMENT & MEALS	4,034,123	Remove the welfare package completely and reduce the refreshment and meals.	2,000,000	2,034,123
22021007	WELFARE PACKAGES	58,703,682			
22021009	SPORTING ACTIVITIES	3,564,758	This should be borne by the individual staff.	0	3,564,758
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	3,564,759	What exactly is this vote for? NASS should clarify this vote before approval.	-	-
	SUBTOTAL				159,964,641
STANDARD ORGANIZATION OF NIGERIA; CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT; NATIONAL AUTOMOTIVE COUNCIL; NIGERIAN EXPORT PROMOTION COUNCIL; NIGERIAN EXPORT PROCESSING ZONES; CONSUMER PROTECTION COUNCIL; ONNE OIL AND GAS FREE ZONE AUTHORITY; ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION: It is not acceptable that all of these agencies have no single capital project: Mere incurring regular recurrent expenditures and paying salaries is not ideal for a country that seeks for development.					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
FEDERAL MINISTRY OF INFORMATION – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	4,157,889	Remove as NHIS has taken care of this.	0	4,157,889
22021004	MEDICAL EXPENSES	2,771,926	Remove as NHIS has taken care of this.	0	2,771,926
22020406	OTHER MAINTENANCE SERVICES	40,736,783	Why will other maintenance services not specified be more than the specified? Reduce.	20,000,000	20,736,783
22020601	SECURITY SERVICES	55,438,525	Remove completely as this service can be provided by the regular treasury paid security paraphernalia.	-	55,438,525
22020708	BUDGET PREPARATION	10,000,000	This is unnecessary. Remove completely.	0	10,000,000
22021001	REFRESHMENT & MEALS	15,859,631	Reduce this vote. It is on the high side.	5,000,000	10,859,631
22021007	WELFARE PACKAGES	27,789,447	This is illegal. Remove completely.	0	27,789,447
22021009	SPORTING ACTIVITIES	10,268,780	Remove completely. This should be borne by the individual staff.	0	10,268,780
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.	0	12,542,458
	SUBTOTAL				154,565,439
FEDERAL RADIO CORPORATION OF NIGERIA					
22021001	REFRESHMENT & MEALS	8,921,421	Reduce as the amount is on the high side.	3,000,000	5,921,421
22021004	MEDICAL EXPENSES	871,255	Remove as the NHIS has already taken care of this.	0	871,255
22021007	WELFARE PACKAGES	9,313,062	Remove completely - this	0	9,313,062

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			vote is illegal.		
	SUBTOTAL				16,105,738
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.	0	2,000,000
22021004	MEDICAL EXPENSES	2,500,000	Already taken care of by the NHIS. Save this sum.	0	2,500,000
22021007	WELFARE PACKAGES	6,150,000	The welfare of staff is already provided in the personnel vote. Save the sum.	0	6,150,000
	SUBTOTAL				10,650,000
VOICE OF NIGERIA					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	78,220,222	This is on the high side. Reduce.	40,000,000	38,220,222
22020307	DRUGS & MEDICAL SUPPLIES	9,391,943	Already taken care of by the provision for NHIS. Save.	0	9,391,943
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	0	5,000,000
22021004	MEDICAL EXPENSES	5,702,223	Already taken care of by NHIS.	0	5,702,223
	SUBTOTAL				58,314,388
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. NASS		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	32,301,789			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	11,158,800	should clarify before approval.		
22020307	DRUGS & MEDICAL SUPPLIES	780,684	Save this sum - already provided by NHIS.	0	780,684
22020708	BUDGET PREPARATION	1,468,263	Already taken care of in the wage bill. Save this sum.	0	1,468,263
22021001	REFRESHMENT & MEALS	14,682,631	Reduce drastically. This is on the high side.	4,000,000	10,682,631
22021004	MEDICAL EXPENSES	1,598,702	Save this sum - already provided by NHIS.	0	1,598,702
22021007	WELFARE PACKAGES	34,262,695	This is an illegal vote. Save this sum.	0	34,262,695
22020601	SECURITY SERVICES	17,127,83	Remove completely as security can be provided by the Police and other state security paraphernalia.	0	17,127,383
22021009	SPORTING ACTIVITIES	6,511,159	Remove completely as this should be borne by individual staff.	0	6,511,159
	SUBTOTAL				72,431,517
FEDERAL MINISTRY OF INTERIOR – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	1,746,785	Save this sum as it is already provided by NHIS.	0	1,746,785
22020406	OTHER MAINTENANCE SERVICES	22,126,166	Remove completely as this is unnecessary - a duplication.	0	22,126,166
22020708	BUDGET PREPARATION	1,950,005	Already taken care of by the personnel vote. Save this sum.	0	1,950,005
22021004	MEDICAL EXPENSES	556,907	Save this sum as it is already provided by NHIS.	0	556,907
22021007	WELFARE PACKAGES	25,257,993	The welfare of staff is provided in the personnel vote. Save the sum	0	25,257,993

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020601	SECURITY SERVICES	9,675,335	It is ridiculous for the Ministry of Interior with a number of security agencies including Civil Defence to be voting money for security. Remove completely.	0	9,675,335
22021009	SPORTING ACTIVITIES	4,502,793	Remove completely as this should be borne by individual staff.	0	4,502,793
	SUBTOTAL				65,815,984
NIGERIA IMMIGRATION SERVICE					
22020307	DRUGS & MEDICAL SUPPLIES	12,407,471	Already covered by NHIS. Save this amount.	0	12,407,471
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.	0	10,961,088
22021001	REFRESHMENT & MEALS	6,442,928	What other refreshment and meals is needed when 50m is budgeted for food stuff already?	0	6,442,928
22021007	WELFARE PACKAGES	1,597,337	The welfare of staff is provided in the personnel vote. Save this sum	0	1,597,337
	SUBTOTAL				31,408,824
NIGERIA SECURITY AND CIVIL DEFENCE CORPS					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	52,003,847	Travel is in excess of N491m. This is on the high side considering the fact that even the unspecified is bigger than the specified. Reduce the travel vote.	200,000,000	291,061,556
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	414,566,931			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	0			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	24,490,778			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	101,801,360	This is on the high side. Reduce by 50%	50,000,000	51,801,360
22020402	MAINTENANCE OF OFFICE FURNITURE	14,890,707	What will be cost of buying new ones? Reduce the vote.	7,000,000	7,890,707
22021001	REFRESHMENT & MEALS	2,017,399	What other refreshment and meals is needed when food stuff is already budgeted?	0	2,017,399
22021003	PUBLICITY & ADVERTISEMENTS	50,390,842	What nature of advert will NSCDC carry out for this amount? Reduce.	10,000,000	40,390,842
22021004	MEDICAL EXPENSES	1,603,176	Already provided by NHIS. Save this sum.	0	1,603,176
22021007	WELFARE PACKAGES	10,217,492	The welfare of staff is provided in the personnel vote. Save this sum.	0	10,217,492
22020601	SECURITY SERVICES	56,050,710	How can a security agency be asking for a vote for security? This is incredible. Save this sum.	0	56,050,710
22020604	RESIDENTIAL RENT	92,881,657	After the implementation of the monetisation policy? NASS should kindly clarify.	-	-
	SUBTOTAL				461,033,242
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%.	80,000,000	20,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,000,000			
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	52,565,000	This amount is too much for Office stationeries/computer consumables. Reduce by 50%.	26,282,500	26,282,500
22020201	ELECTRICITY CHARGES	107,010,000	Voting 160.3m on electricity services is on the high side.	26,675,000	26,675,000
22020405	MAINTENANCE OF	16,450,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	PLANTS/GENERATORS				
22020803	PLANT / GENERATOR FUEL COST	36,900,000	The charges should be verified with 2014 actual electricity bills. Reduce the maintenance and fuel bills by 50%.		
22020307	DRUGS & MEDICAL SUPPLIES	3,295,821	Provision for drugs and medical supplies has already been made through NHIS; save this sum.	3,295.821	3,295,821
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%.	36,900,000	36,900,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	166,942,653		120,371,326	120,371,326
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	20,140,000	What sort of maintenance does Office/IT Equipment need? Reduce by 70%.	6,042,000	14,098,000
22020406	OTHER MAINTENANCE SERVICES	103,320,000	This line item is opaque and does not deserve such a huge sum; reduce by 70%	30,996,000	72,324,000
22020501	LOCAL TRAINING	101,475,000	Reduce by 80%	20,295,000	80,852,500
22020502	INTERNATIONAL TRAINING	15,034,217	Remove this line item it is not necessary at this time	15,034,217	15,034,217
22020601	SECURITY SERVICES	23,444,043	Save this sum as the official government security can provide this service.	-	23,444,043
22020708	BUDGET PREPARATION	9,225,000	This is already provided for in the personnel vote. Save this sum.	-	9,225,000
22021007	WELFARE PACKAGES	14,682,500	Save this sum as the	0	14,682,500

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			welfare of the personnel is already provided in the personnel vote.		
22021009	SPORTING ACTIVITIES	15,005,000	Save this sum as sporting activities is the preserve of individual staff.	0	15,005,000
SUBTOTAL					478,189,907
FEDERAL MINISTRY OF JUSTICE HEADQUARTERS					
22020601	SECURITY SERVICES	49,404,162	Save this sum as security services should be provided by official security agencies.	0	49,404,162
22020708	BUDGET PREPARATION	1,500,000	Save this sum as this has already been paid for through the personnel vote.	0	1,500,000
22021007	WELFARE PACKAGES	59,232,130	Save this sum as this is unknown to Nigerian law. It is already covered by the personnel vote	0	59,232,130
22021009	SPORTING ACTIVITIES	5,232,811	Save this sum as this should be the concern of individual staff.	0	5,232,811
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	9,500,000	Save this sum as this has already been paid for through the personnel vote.	0	9,500,000
	SUBTOTAL				124,869,103
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.	0	2,473,597
22021007	WELFARE PACKAGES	35,673,289	Save this sum. The welfare of personnel has been provided in their salaries and allowances.	0	35,673,289

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020601	SECURITY SERVICES	34,954,612	Save this sum as security services should be provided by official security agencies.	0	34,954,612
23050101	RESEARCH AND DEVELOPMENT	157,767,865	Reduce this sum by 40%. The projects will not add any value to improvement of productivity.	94,660,719	63,107,146
SUBTOTAL					136,208,644
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.	0	1,050,118
22020708	BUDGET PREPARATION	7,542,110	Save this sum; the personnel vote should take care of this.	0	7,542,110
22021007	WELFARE PACKAGES	33,039,561	Save this sum, this expenditure item is illegal and unknown to Nigerian laws.	0	33,039,561
22020601	SECURITY SERVICES	2,710,143	Save this sum as security services should be provided by official security agencies.	0	2,710,143
22021009	SPORTING ACTIVITIES	11,336,213	Remove this vote. This should be borne by individual staff.	0	11,336,213
MOP1000971	RENEWABLE ENERGY FOR ELECTRICITY GENERATION	100,113,692	What exactly is the treasury paying for? NASS 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	-	7,922,330

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			sum.		
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.	-	20,904,845
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.	-	70,924,207
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.		25,190,525
MOP1001637	CONNECTION OF BAYELSA TO NATIONAL GRID	114,289,749	Bayelsa, still not connected to national grid? NASS should clarify before approval.	-	-
	SUBTOTAL				180,620,052
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	0	3,600,000
22021007	WELFARE PACKAGES	6,000,000	Save this sum, this expenditure item is illegal and unknown to Nigerian law.	0	6,000,000
	SUBTOTAL				9,600,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
ELECTRICITY MANAGEMENT SERVICES LTD					
22020307	DRUGS & MEDICAL SUPPLIES	2,000,000	Save this sum as this has been taken care of by NHIS.	0	2,000,000
22020601	SECURITY SERVICES	20,000,000	Save this sum as security services should be provided by official security agencies.	0	20,000,000
22020708	BUDGET PREPARATION	2,000,000	Save this sum; the personnel vote should take care of this.	0	2,000,000
22021004	MEDICAL EXPENSES	8,000,000	Save this sum as this has been taken care of by NHIS.	0	8,000,000
22021007	WELFARE PACKAGES	10,000,000	Save this sum as this has been taken care of by personnel votes.	0	10,000,000
SUBTOTAL					42,000,000
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%.	2,341,333	9,365,335
22020501	LOCAL TRAINING	35,120,006	Reduce by 50%.	17,560,003	17,560,003
22021007	WELFARE PACKAGES	44,600,000	Save this sum. This expenditure item is illegal and unknown to Nigerian Law.	0	44,600,000
22021009	SPORTING ACTIVITIES	9,512,000	Save this sum as sporting activities should be borne by individual staff.	0	9,512,000
22020708	BUDGET PREPARATION	3,512,001	Save this sum, the personnel vote has taken care of it.	0	3,512,001

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,700,000	Save this sum, the personnel vote has taken care of it.	0	2,700,000
	SUBTOTAL				87,249,339
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.	0	5,350,773
22020406	OTHER MAINTENANCE SERVICES	15,000,000	What are the other maintenance services? Reduce by 50%.	7,500,000	7,500,000
22020708	BUDGET PREPARATION	3,000,000	Save this sum, the personnel vote has taken care of it.	0	3,000,000
	SUBTOTAL				15,850,773
FEDERAL MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS					
22020708	BUDGET PREPARATION	8,688,765	Save this sum; the personnel vote has taken care of this.	0	8,688,765
22021007	WELFARE PACKAGES	64,693,470	Save this sum; the personnel vote has taken care of this.	0	64,693,470
22021009	SPORTING ACTIVITIES	13,693,019	Save this sum as the expenses should be borne by individual staff.	0	13,693,019
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,062,522	Save this sum, the personnel vote has taken care of this.	0	10,062,522
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.	0	100,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	SUBTOTAL				197,137,776
DEPARTMENT OF PETROLEUM RESOURCES (DPR)					
220201	TRAVEL AND TRANSPORT	333,148,065	This is on the high side. Reduce by 40%.	200,000,000	133,148,065
22020601	SECURITY SERVICES	79,808,261	Save this sum as security services should be provided by official security agencies.		79,808,261
	SUBTOTAL				212,956,326
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.	0	5,377,363
22020708	BUDGET PREPARATION	9,768,500	Save this sum, the personnel vote has taken care of it.	0	9,768,500
22021007	WELFARE PACKAGES	4,933,838	Save this sum, this is illegal and unknown to Nigerian law.	0	4,933,838
22021009	SPORTING ACTIVITIES	10,240,752	Save this sum – expenditure to be borne by individual staff.	0	10,240,752
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,500,000	Save this sum, the personnel vote has taken care of this.	0	8,500,000
22020601	SECURITY SERVICES	8,827,013	Save this sum as security services should be provided by official security agencies.	0	8,827,013
	SUBTOTAL				47,647,466
FEDERAL ROAD MAINTENANCE AGENCY					
The classification of maintenance of roads and bridges under FERMA as recurrent expenditure appears not in order.					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22020601	SECURITY SERVICES	9,000,000	Save this sum as security services should be provided by official security agencies.	0	9,000,000
22021004	MEDICAL EXPENSES	3,000,000	Save this sum as NHIS has taken care of it.	0	3,000,000
22021007	WELFARE PACKAGES	5,000,000	Save this sum as this has been taken care of by the personnel vote.	0	5,000,000
	SUBTOTAL				17,000,000
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.	0	30,000,000
22020606	CLEANING & FUMIGATION SERVICES	36,000,000	This is on the high side. Reduce this by 30%.	10,800,000	25,200,000
	SUBTOTAL				55,200,000
FEDERAL CIVIL SERVICE COMMISSION					
22020601	SECURITY SERVICES	26,214,415	Save this sum as security services should be provided by official security agencies.	0	26,214,415
22021007	WELFARE PACKAGES	35,115,777	Save this sum as this has been taken care of by the personnel vote.	0	35,115,777
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,025,000	Save this sum as this has been taken care of by the personnel vote	0	5,025,000
22021013	PROMOTION (SERVICE WIDE)	138,748,189	With the exception of the vote for discipline and		138,748,189

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	33,994,571	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.		
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	53,991,857			53,991,857
	SUBTOTAL				
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.	0	6,343,258
22021007	WELFARE PACKAGES	31,752,007	Save this sum. The welfare of personnel has been taken care of the personnel vote.	0	31,752,007
22020601	SECURITY SERVICES	13,375,969	Save this sum as security services should be provided by official security agencies.		13,375,969
22021009	SPORTING ACTIVITIES	4,381,783	Save this sum – expenditure to be borne by individual staff.	0	4,381,783
	SUBTOTAL				55,853,017
FEDERAL MINISTRY OF AVIATION					
22020708	BUDGET PREPARATION	15,874,157	Already covered by personnel budget. Remove completely.	-	15,874,157
22020601	SECURITY SERVICES	4,912,270	Save this sum as security services should be provided by official security agencies.	0	4,912,270

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22021009	SPORTING ACTIVITIES	7,275,655	Save this sum – expenditure to be borne by individual staff.	0	7,275,655
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.	5,540,525	5,540,525
22021007	WELFARE PACKAGES	50,388,918	Remove completely as the package is unknown to Nigerian law.	-	50,388,918
23050103	MONITORING AND EVALUATION	300,000,000	The sum of 300m for monitoring and evaluation is on the high side; reduce by two thirds.	100,000,000	200,000,000
OKAVIMAIN6000760	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.	100,000,000	200,000,000
	SUBTOTAL				483,991,525
NIGERIAN METEOROLOGICAL AGENCY					
22020601	SECURITY SERVICES	20,000,000	Save this sum as security services should be provided by official security agencies.	0	20,000,000
22021007	WELFARE PACKAGES	5,000,000	Remove completely as the package is unknown to Nigerian law.	-	5,000,000
22020708	BUDGET PREPARATION	4,000,000	Already covered by personnel expenditure; save this sum.	0	4,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	Already covered by personnel expenditure; save this sum.	0	4,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
22021009	SPORTING ACTIVITIES	2,000,000	Save this sum – expenditure to be borne by individual staff.	0	2,000,000
	SUBTOTAL				35,000,000
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.	0	4,312,476
22021007	WELFARE PACKAGES	12,020,855	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.	-	12,020,855
22021004	MEDICAL EXPENSES	1,223,355	Save this sum as it is already covered by NHIS.	0	1,223,355
22021009	SPORTING ACTIVITIES	1,957,368	Save this sum – expenditure to be borne by individual staff.	0	1,957,368
	SUBTOTAL				19,514,054
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS					
22020601	SECURITY SERVICES	9,200,000	Save this sum as security services should be provided by official security agencies.	0	9,200,000
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.	-	34,000,000
22020708	BUDGET PREPARATION	7,000,000	Save this sum as it is already covered by personnel expenditure.	0	7,000,000
22021014	ANNUAL BUDGET EXPENSES AND	5,000,000	Save this sum as it is	0	5,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	ADMINISTRATION		already covered by personnel expenditure.		
22021009	SPORTING ACTIVITIES	4,100,000	Save this sum – expenditure to be borne by individual staff.	0	4,100,000
	SUBTOTAL				59,300,000
FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION - HQTRS					
22021001	REFRESHMENT & MEALS	20,000,000	Reduce by 50%. It is on the high side.	-	10,000,000
22020307	DRUGS & MEDICAL SUPPLIES	1,000,000	Already taken care of by NHIS: Remove completely.	0	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.	-	35,000,000
22020601	SECURITY SERVICES	15,000,000	Save this sum as security services should be provided by official security agencies.	0	15,000,000
22020708	BUDGET PREPARATION	5,000,000	Already taken care of in the personnel votes.	0	5,000,000
22021009	SPORTING ACTIVITIES	7,000,000	Save this sum – expenditure to be borne by individual staff.	0	7,000,000
	SUBTOTAL				78,000,000
NIGERIAN TOURISM DEVELOPMENT CORPORATION					
22021001	REFRESHMENT & MEALS	10,000,000	This is on the high side; reduce by 50%.	5,000,000	5,000,000
22021007	WELFARE PACKAGES	20,000,000	Remove: This line item is	-	20,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.		
22020601	SECURITY SERVICES	7,000,000	Save this sum as security services should be provided by official security agencies.	0	7,000,000
22021009	SPORTING ACTIVITIES	2,000,000	Save this sum – expenditure to be borne by individual staff.	0	2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	Save this sum as it is already covered by personnel expenditure.	0	2,000,000
	SUBTOTAL				36,000,000
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS					
22020601	SECURITY SERVICES	4,421,705	This service should be provided by official security agencies.	0	4,421,705
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.	0	2,388,766
22021009	SPORTING ACTIVITIES	2,665,546	Save this sum – expenditure to be borne by individual staff.	0	2,665,546
	SUBTOTAL				9,476,017
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	-	5,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			already provided in the personnel expenditure.		
22020601	SECURITY SERVICES	4,000,000	Save this sum as security services should be provided by official security agencies.	0	4,000,000
22020708	BUDGET PREPARATION	2,000,000	Save this sum as it is already covered by personnel expenditure.	0	2,000,000
	SUBTOTAL				11,000,000
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.	0	12,500,000
22021004	MEDICAL EXPENSES	500,000	Already provided by NHIS. Remove.	0	500,000
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
	SUBTOTAL				18,000,000
NATIONAL TROUPE OF NIGERIA					
22020601	SECURITY SERVICES	4,600,000	Save this sum as security services should be provided by official security agencies.	0	4,600,000
22021004	MEDUCAL EXPENSES	4,000,000	Already taken care of by NHIS. Remove.	0	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

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
	SUBTOTAL				11,100,000
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
NATIONAL GALLERY OF ART					
22020601	SECURITY SERVICES	12,000,000	Save this sum as security services should be provided by official security agencies.	0	12,000,000
22020708	BUDGET PREPARATION	6,000,000	Remove as this is already taken care of by the personnel vote.	0	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.	0	25,000,000
	SUBTOTAL				43,000,000
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	0	22,000,000
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
	SUBTOTAL				22,600,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
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%.	13,400,000	53,000,000
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.	-	7,000,000
	SUBTOTAL				60,000,000
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.	0	12,000,000
22020601	SECURITY SERVICES	11,600,000	Save this sum as security services should be provided by official security agencies.	0	11,600,000
22021009	SPORTING ACTIVITIES	7,000,000	Save this sum – expenditure to be borne by individual staff.	0	7,000,000
	SUBTOTAL				30,600,000
NATIONAL PLANNING COMMISSION – HQTRS					
22021001	REFRESHMENT & MEAL	11,968,814	This is on the high side. Reduce by 50%.	5,984,407	5,984,407
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	-	22,093,048

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			already provided in the personnel expenditure.		
22021009	SPORTING ACTIVITIES	5,079,024	Save this sum – expenditure to be borne by individual staff.	0	5,079,024
22020601	SECURITY SERVICES	7,080,000	Save this sum as security services should be provided by official security agencies.	0	7,080,000
	SUBTOTAL				40,236,479
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH					
22020601	SECURITY SERVICES	16,766,971	Save this sum as security services should be provided by official security agencies.	0	16,766,971
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.	-	2,000,000
	SUBTOTAL				18,766,971
NATIONAL BUREAU OF STATISTICS					
22020601	SECURITY SERVICES	8,000,000	Save this sum as security services should be provided by official security agencies.	0	8,000,000
22020708	BUDGET PREPARATION	1,000,000	Remove as this is already taken care of by the personnel vote.	0	1,000,000
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	-	5,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			personnel expenditure.		
22021009	SPORTING ACTIVITIES	2,000,000	Save this sum – expenditure to be borne by individual staff.	0	2,000,000
	SUBTOTAL				16,000,000
PRESIDENCY - NATIONAL SPORTS COMMISSION – HQTRS					
22020601	SECURITY SERVICES	3,190,983	Save this sum as security services should be provided by official security agencies.	0	3,190,983
22020708	BUDGET PREPARATION	10,650,350	Remove as this is already taken care of by the personnel vote.	0	10,650,350
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.	0	25,954,914
	SUBTOTAL				39,796,247
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.	0	179,203,966
22020601	SECURITY SERVICES	83,934,522	Save this sum as security services should be provided by official security agencies.	0	83,934,522
22021009	SPORTING ACTIVITIES	7,714,880	Save this sum – expenditure	0	7,714,880

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
			to be borne by individual staff.		
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	12,914,713	Save as this is already covered by the personnel vote.	0	12,914,713
22021004	MEDICAL EXPENSES	13,501,039	This is a duplication of expenditure after provisions have been made for NHIS. Save this sum	0	13,501,039
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.	0	44,759,630
	SUBTOTAL				342,028,750
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.	0	5,000,000
22020601	SECURITY SERVICES	4,736,519	Save this sum as security services should be provided by official security agencies.	0	4,736,519
22020708	BUDGET PREPARATION	10,000,000	Save this sum as it is already covered by the personnel vote.	0	10,000,000
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.	0	20,156,997
	SUBTOTAL				39,893,516

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
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.	2,000,000	8,687,623
22020601	SECURITY SERVICES	25,991,808	Save this sum as security services should be provided by official security agencies.	0	25,991,808
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.	0	13,856,458
	SUBTOTAL				48,535,889
NATIONAL ASSEMBLY					
<p>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 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>					
GRAND TOTAL SAVINGS					304,573,835,128