

RECOMMENDATIONS ON THE LINE ITEMS
OF
FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL ESTIMATES IN THE 2016
FEDERAL APPROPRIATION BILL



Citizens Wealth Platform

(Public Resources Are Made To Work And Be Of Benefit To All)

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For

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Table of Contents

| | |
|--|----|
| INTRODUCTION | v |
| PRESIDENCY STATE HOUSE – HQTRS | 1 |
| ISSUES OF SPECIAL INTEREST | 3 |
| BUREAU OF PUBLIC ENTERPRISES (BPE) | 6 |
| BUREAU OF PUBLIC PROCUREMENT | 7 |
| NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE | 7 |
| MINISTRY OF BUDGET AND NATIONAL PLANNING | 7 |
| FEDERAL MINISTRY OF FINANCE – HQTRS | 7 |
| BUDGET OFFICE OF THE FEDERATION | 8 |
| SERVICE WIDE VOTE | 8 |
| SECRETARY TO THE GOVERNMENT OF THE FEDERATION | 11 |
| OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION | 13 |
| FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS | 13 |
| SMEDAN - H/QTRS | 13 |
| NATIONAL POVERTY ERADICATION PROGRAM (NAPEP) | 14 |
| NATIONAL IDENTITY MANAGEMENT COMMISSION | 14 |
| FEDERAL ROAD SAFETY COMMISSION..... | 15 |
| NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT | 15 |
| NATIONAL ACTION COMMITTEE ON AIDS (NACA) | 16 |
| NATIONAL HAJJ COMMISSION OF NIGERIA | 16 |
| NIGERIA CHRISTIAN PILGRIM COMMISSION | 16 |
| NATIONAL LOTTERY REGULATORY COMMISSION (NLRC) | 16 |
| SERVICOM | 17 |
| PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS | 17 |
| BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS | 17 |

| | |
|--|----|
| FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT – HQTRS | 18 |
| MINISTRY OF TRANSPORT | 19 |
| NIGERIA RAILWAY CORPORATION | 23 |
| NATIONAL INLAND WATERWAYS AUTHORITY | 23 |
| FEDERAL AIRPORT AUTHORITY OF NIGERIA | 23 |
| MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS | 24 |
| DEPARTMENT OF PETROLEUM RESOURCES | 24 |
| FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS | 24 |
| NATIONAL CENTRE FOR WOMEN DEVELOPMENT | 25 |
| FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | 25 |
| FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS | 26 |
| FEDERAL MINISTRY OF WATER RESOURCES – HQTRS | 27 |
| FEDERAL MINISTRY OF NIGER DELTA HQTRS | 27 |
| FEDERAL MINISTRY OF INFORMATION & CULTURE (HQRS) | 28 |
| NEWS AGENCY OF NIGERIA | 28 |
| VOICE OF NIGERIA | 29 |
| NATIONAL FILM AND VIDEO CENSOR BOARD | 29 |
| CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION | 29 |
| NATIONAL TROUPE OF NIGERIA | 30 |
| NATIONAL THEATRE | 30 |
| NATIONAL INSTITUTE FOR CULTURE ORIENTATION | 30 |
| FEDERAL MINISTRY OF INTERIOR – HQTRS | 30 |
| NIGERIAN PRISON SERVICE | 31 |
| NIGERIA IMMIGRATION SERVICE | 31 |
| NIGERIA SECURITY AND CIVIL DEFENCE CORPS | 32 |
| FEDERAL FIRE SERVICE | 32 |
| MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS | 33 |

FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT – HQTRS 34
INDUSTRIAL ARBITRATION PANEL 35
FEDERAL MINISTRY OF WORKS, POWER & HOUSING – HQTRS 35
NATIONAL RURAL ELECTRIFICATION AGENCY 39
FEDERAL ROAD MAINTENANCE AGENCY 40
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN) 41
NATIONAL ASSEMBLY 41

Introduction

There are key issues of concern which we have on a yearly basis identified as frivolous, inappropriate, unclear and wasteful expenditure. The Citizens Wealth Platform always sends copies of its pullout of these estimates every year to every senator and member of the House of Representatives and makes them available to all Nigerians. Some of the issues identified this year include the following.

(i) Purchase of Motor Vehicles: This is a common request across many MDAs. How do we determine genuine from frivolous requests? Should NASS demand an inventory of existing vehicles? There is need for justification before every approval. The demand for vehicles is even specifically tied to some foreign brands. This is wrong under the Public Procurement Act as only the functional specifications of a product should be in the budget. Coming at a time of dwindling national resources and the operationalisation of National Automobile Policy, NASS needs to have a clause in the budget to ensure the mainstreaming of local content in budgetary procurement. This will not only spur local economic activities; the companies will pay a higher CIT if they make more profits, put Nigerians in jobs whilst at the same time, those employed will pay personal income tax - a win win scenario. Therefore all the requests for a BMW from the Presidency and the reported Prado of the American specification to be used as pool cars by the Senate should be replaced by locally produced cars from Peugeot, Innoson Motors, etc.

(ii) Welfare Packages: The quantum of resources budgeted for welfare packages across MDAs are high. After provisions have been made for personnel expenses, this budget line is of doubtful legality. Consider removing them from the budget.

(iii) Software: This seems to be the new buzzword and approach to get funds out of the Treasury as virtually every MDA made the request. NASS should thoroughly scrutinise the requests and engage experts to determine whether the costs are justifiable.

(iv) Computers: Every MDA presented an estimate for new computers. But this is an annual ritual and this raises the poser of the lifespan of a laptop or desktop before it is scrapped. Computers should be approved only on the basis of proven need.

(v) Uniforms and clothing: It is not every MDA that need uniforms and clothing. So the requests need to be reviewed on the basis of need by MDAs.

(vi) Refreshment and Meals: Should every MDA get a vote for refreshment and meals? The votes should be reviewed in line with the mandates of MDAs.

(vii) Subscription to Professional Bodies: This is another recurring vote in every MDA after a fairly huge sum has been provided under the vote of the Secretary to the Government of the Federation (N265.1m) and under the SWV (N208m). This should be considered on an MDA basis and the vote in the SGF's office and SWV reprogrammed for other purposes.

(viii) Maintenance of Office Building/Residential Qtrs: The sums requested by many MDAs under this heading are incredible; sometimes higher than what would have been paid as rent for such building and enough to construct a modest building. They should be reviewed downwards.

(ix) Budget Preparation: Budget preparation should not be a line item attracting a vote. It is a part of the core functions of an MDA. Consider re-programming the sums voted for this.

(x) Residential Rent: This line item raises so many issues. Where are we with the monetisation programme? Is anyone allowed to enjoy the monetised package whilst still demanding the same services to be paid out of the budget? NASS should enforce the monetisation law and stop these demands.

(xi) Absence of Price Database? Different MDAs are putting up different estimates for the same item. It seems there is no updated standard price database that should be used by MDAs in preparing the annual budget estimates. The National Assembly should mandate the Bureau of Public Procurement to ensure an update to any existing database. A good number of requests were based on excessive prices.

(xii) Others: The share of administrative capital to developmental capital is on the high side considering a good number of the foregoing request from MDAs. Monies freed from the wasteful expenditure should be re-channelled to developmental capital expenditure. The Budget Office of the Federation needs to be moved to prepare MDA specific templates for budget preparation rather than the current omnibus template where everyone asks for the same line items whether needed or not.

A total sum of N668,880,248,616.25 (Six Hundred and Sixty Eight Billion, Eight Hundred and Eighty Million, Two Hundred and Forty Eight Thousand, Six Hundred and Sixteen Naira, Twenty Five kobo) has been identified as resources to be

saved and re-programmed. We hope the National Assembly will do the needful and re-programme these resources for the public good.

Eze Onyekpere, Esq

Convenor

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|---|---|---|--|---------------------|---------------|
| PRESIDENCY STATE HOUSE – HQTRS | | | | | |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 268,900,000 | Software is now the buzzword across MDAs to get money out of the treasury. Unless there is a clear justifiable need for specific software, consider reduction by 50%. | 134,450,000 | 134,450,000 |
| 22021007 | WELFARE PACKAGES | 107,252,995 | After provisions have been made for personnel expenditure - what is this welfare package all about? Save this sum. | 0 | 107,252,995 |
| 23010120 | PURCHASE OFCANTEEN/ KITCHEN EQUIPMENT | 89,172,300 | Provisions running into several hundreds of millions have been made in previous years for the same line item. Save this sum. | 0 | 89,172,300 |
| SH015015235 | WILDLIFE CONSERVATION | 115,829,076 | This cannot be a priority at a time of great fiscal crisis. Reduce by 50%. | 57,914,538 | 57,914,538 |
| SH018021050 | ANNUAL ROUTINE MAINTENANCE OF VILLA FACILITIES BY JBN | 3,914,197,062 | This sum cannot be justified under zero base budgeting. After providing for specific maintenance services comes this general nebulous provision. Reduce this sum by 80%. | 782,839,412 | 3,131,357,649 |
| SH011021047 | RENOVATION WORK ON 8 NO.BLOCKS OF 16 NO. 2 BEDROOM FLATS AT STATE HOUSE SECURITY QUARTERS, ASOKORO "NEW QUARTERS" | 254,587,922 | It is expected that the amount proposed for the maintenance of facilities at the Villa should take care of this expenditure. Consider reduction by 70%. | 76,376,376 | 178,211,545 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|-------------|---|---|---|---------------------|---------------|
| SH011015224 | GENERAL RENOVATION OF THE GUEST HOUSE. | 387,980,200 | Despite provision for the maintenance of Villa facilities, this huge sum is being considered for the same location. Reduce this sum by 90%. | 38,798,020 | 349,182,180 |
| SH012015227 | COMPLETE FURNISHING OF THE ENTIRE ROOMS IN THE GUEST HOUSE | 45,000,000 | The Villa Guest House and facilities has already taken so much. Consider reducing this expenditure by 50%. | 22,500,000 | 22,500,000 |
| SH03015169 | INSTALLATION OF BUDGET AND PLANNING SOFTWARE | 55,670,000 | This is different from the first request for software. Save this sum as the request can be accommodated in the first line item for software. | 0 | 55,670,000 |
| SH04015171 | UPGRADING OF MECHANICAL AND ELECTRICAL POWER LINE (UNDERGROUND) SUPPLIES TO THE STATE HOUSE | 272,646,890 | This seems to be a play on words around electricity for the sum of N1.833b These cannot be priorities for Nigeria in these lean times. This is incredible and should be reduced by 70%. | 549,767,591 | 1,282,791,047 |
| SH04015173 | LINKING OF CABLE TO DRIVER'S REST ROOM AT VILLA ADMIN. | 322,421,971 | | | |
| SH04015179 | LINKING OF CABLE FROM GUEST HOUSE NO.9 GENERATOR HOUSE TO GATE | 213,873,953 | | | |
| SH04015181 | INSTALLATION OF ELECTRICAL LIGHTINGS AND FITTINGS. | 618,604,265 | | | |
| SH04015183 | ELECTRICAL INSTALLATION OF DISTRIBUTION BOARDS AND OTHER CABLES. | 371,733,964 | | | |
| SH04015184 | PROVISION OF STAGE CURTAINS AND ELECTRICAL | 22,861,449 | | | |

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|-----------------------------------|---|---|---|----------------------|----------------------|
| | DRIVE. | | | | |
| SH04015198 | INSTALLATIONS OF ELECTRICAL MATERIALS AND LUMINARIES. | 10,416,146 | | | |
| SH06021060 | PURCHASE OF BMW SALOON CARS AND JEEPS (5NOS.EACH) | 340,000,000 | The Presidency cannot be importing BMW cars after championing an auto policy. Nigerian assembled or manufactured vehicles should be used. It is even wrong under the Public Procurement Act to state a brand name in the budget; it should have been the functional specification of the vehicles to be procured. | | |
| SH07015192 | PURCHASE OF 16 SEATER TOYOTA HIACE COASTER BUSES. | 120,000,000 | What happened to the buses already in use? Consider reduction by 30%. It is even wrong under the Public Procurement Act to state a brand name in the budget; it should have been the functional specification of the vehicles to be procured. Nigerian assembled or manufactured vehicles should be used. | 194,600,000 | 83,400,000 |
| SH07021063 | PURCHASE OF 33 SEATER COASTER BUSES | 158,000,000 | | | |
| SUBTOTAL | | | | 1,857,245,937 | 5,491,902,254 |
| ISSUES OF SPECIAL INTEREST | | | | | |
| | PURCHASE OF MOTOR VEHICLES | | This is a common request across many MDAs. How do we determine genuine from frivolous requests? Should NASS demand an inventory | | |

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|------|-----------------------|---|--|---------------------|---------|
| | | | of existing vehicles? There is need for justification before every approval. | | |
| | WELFARE PACKAGES | | The quantum of resources budgeted for welfare packages across MDAs are high. After provisions have been made for personnel expenses, this budget line is of doubtful legality. | | |
| | SOFTWARE | | This seems to be the new approach to getting funds out of the Treasury as virtually every MDA makes the request. NASS should thoroughly scrutinise the requests and engage experts to determine whether the costs are justifiable. | | |
| | COMPUTERS | | Every MDA presented an estimate for new computers. But this is an annual ritual and this raises the poser of lifespan of a laptop or desktop before it is scrapped. Computers should be approved only on the basis of proven need. | | |
| | UNIFORMS AND CLOTHING | | It is not every MDA that need uniforms and clothing. So the requests need to be reviewed on the basis of need by MDAs. | | |
| | REFRESHMENT & MEALS | | Should every MDA get a | | |

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|------|---|---|---|---------------------|---------|
| | | | vote for refreshment and meals? The votes should be reviewed in line with the mandates of MDAs. | | |
| | SUBSCRIPTION TO PROFESSIONAL BODIES | | This is another recurring vote in every MDA after a fairly huge sum has been provided under the vote of the Secretary to the Government of the Federation. This should be considered on an MDA basis. | | |
| | MAINTENANCE OF OFFICE BUILDING/RESIDENTIAL QTRS | | The sums requested by many MDAs under this heading are incredible; sometimes higher than what would have been paid as rent for such building. They should be reviewed downwards | | |
| | BUDGET PREPARATION | | Budget preparation should not be a line item attracting a vote. It is a part of the core functions of an MDA. Consider re-programming the sums voted for it. | | |
| | RECRUITMENT AND APPOINTMENT (SERVICE WIDE) | | This vote appears across all MDAs and also in the estimates of the Head of Service. Who actually has the responsibility to undertake this? | | |
| | RESIDENTIAL RENT | | This line item raises so many issues. Where are we | | |

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|---|-------------------------------|---|--|---------------------|-------------|
| | | | with the monetisation programme. Is anyone allowed to enjoy the monetised package whilst still demanding the same services to be paid out of the budget? NASS should enforce the monetisation law and stop these demands. | | |
| | ABSENCE OF PRICE DATABASE | | Different MDAs are putting up different estimates for the same item. It seems there is no updated standard price database that should be used by MDAs in preparing the annual budget estimates. The Bureau of Public Procurement should ensure an update to any existing database. | | |
| BUREAU OF PUBLIC ENTERPRISES (BPE) | | | | | |
| 22021007 | WELFARE PACKAGES | 10,449,852 | The provision of allowances and welfare of staff have already been provided, this expenditure is therefore illegal, consider saving this sum. | - | 10,449,852 |
| BPE010015880 | POST PRIVATISATION MONITORING | 293,632,336 | This expenditure item is excessive and no useful value has been derived from previous monitoring exercises. Consider reducing this amount by | 58,726,467 | 234,905,869 |

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|--|---|--|--|------------------------|--------------------|
| | | | 80% | | |
| SUBTOTAL | | | | 58,726,467 | 245,355,721 |
| BUREAU OF PUBLIC PROCUREMENT | | | | | |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 559,189,312 | This is on the high side. Consider reduction by 50% | 279,594,656 | 279,594,656 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 116,420,000 | This is on the high side. Consider reduction by 50% | 58,210,000 | 58,210,000 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 45,250,000 | This is on the high side. Consider reduction by 50% | 22,625,000 | 22,625,000 |
| SUBTOTAL | | | | 360,429,656 | 360,429,656 |
| NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE | | | | | |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 76,500,000 | Consider reduction by 50%. The Agency already has vehicles in use. | 38,250,000 | 38,250,000 |
| MINISTRY OF BUDGET AND NATIONAL PLANNING | | | | | |
| 22020708 | BUDGET PREPARATION | 197,501,056 | Budget preparation is one of the core functions of this Ministry and should not get a very special large vote. Consider reduction by 50%. | 98,750,528 | 98,750,528 |
| MBNP0015897 | ADMINISTRATION AND COORDINATION OF MINISTRY | 360,429,656 | This is vote only known to the person who proposed it. So, every MDA needs a special vote for administration and coordination? What is the job description of the Minister and Permanent Secretary? Save this sum. | 0 | 360,429,656 |
| SUBTOTAL | | | | 137,000,528 | 497,430,184 |
| FEDERAL MINISTRY OF FINANCE - HQTRS | | | | | |
| 22020708 | BUDGET PREPARATION | 13,000,002 | This has been taken care of by the personnel vote. Save this money. | - | 13,000,002 |
| 22021001 | REFRESHMENT & MEALS | 28,293,078 | Reduce by 50%. It is on the | 14,146,539 | 14,146,539 |

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| | | | high side. | | |
| 22021007 | WELFARE PACKAGES | 100,661,912 | This has been taken care of by the personnel vote. Save this money. | - | 100,661,912 |
| FMF3002980 | HUMAN CAPITAL DEVELOPMENT | 85,000,000 | For who? No detail on what this vote intends to achieve. Clarify before approval or a decision. | | |
| SUBTOTAL | | | | 14,146,539 | 127,808,453 |
| BUDGET OFFICE OF THE FEDERATION | | | | | |
| 22020708 | BUDGET PREPARATION | 100,867,795 | This request comes after the parent Ministry demanded N197.5m for the same line item. Reduce by 50%. | 50,433,898 | 50,433,898 |
| 22021007 | WELFARE PACKAGES | 74,737,594 | Save this sum as the request is of doubtful legality. | 0 | 74,737,594 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 170,663,826 | Reduce by 80% as the Office already has vehicles. | 34,132,765 | 136,531,061 |
| 23010113 | PURCHASE OF COMPUTERS | 81,975,000 | Reduce by 80% as the Office already has computers. | 16,395,000 | 65,580,000 |
| SUBTOTAL | | | | 100,961,663 | 327,282,553 |
| SERVICE WIDE VOTE | | | | | |
| 22020605 | SECURITY VOTE (INCLUDING OPERATIONS) | 15,000,000,000 | This is a vote no one accounts for; essentially, it is a slush fund. Reduce by 75%. | 3,750,000,000 | 11,250,000,000 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 208,000,000 | Every MDA has a vote on this line item. This is duplication. Save this sum. | 0 | 208,000,000 |
| 22021019 | MUSLIM/CHRISTIAN PILGRIMAGES | 500,000,000 | The 1999 Constitution forbids the adoption of state religion and voting money | 0 | 500,000,000 |

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| | | | for pilgrimages directly violates the Constitution. Save this sum. | | |
| 22021020 | ELECTION - LOGISTICS SUPPORT | 500,000,000 | Transfer this sum to the votes of the relevant agencies involved in election logistics support. | | |
| 22021052 | FGN SPECIAL INTERVENTION PROGRAMMES | 300,000,000,000 | These line items are simply asking for legislative approval for unfettered presidential discretion to programme funds for projects that are not known to Nigerians. If they cannot be disclosed to Nigerians, then save these sums. | | 300,000,000,000 |
| 23050119 | SPECIAL INTERVENTION | 200,000,000,000 | | | 200,000,000,000 |
| 23050114 | NATIONAL JOB CREATION SCHEME | 4,000,000,000 | Jobs are not created by merely allocating money unless a slush fund is intended. Job creation is a product of laws and policies that seek to create value. A special vote for job creation in the past did not produce any tangible results. Consider reprogramming this sum to other purposes. | 0 | 4,000,000,000 |
| 23050116 | SUSTAINABLE DEVELOPMENT GOALS MONITORING AND EVALUATION | 1,581,777,918 | This is too much for just a monitoring and evaluation exercise. Reduce by 70%. | 474,533,375 | 1,107,244,543 |
| 23050118 | COMMUNICATION AND ADVOCACY (MDG) REPORTING 2011 MDG | 427,080,038 | This is too much for the proposed activity. Reduce by 70%. | 128,124,011 | 298,956,027 |
| 23050128 | SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN | 1,500,000,000 | This vote should go to the Ministry of Women Affairs. | | |

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| | AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY | | | | |
| 23050138 | SPORTS DEVELOPMENT | 2,000,000,000 | This vote should go to the Ministry of Youths and Sports. | | |
| 23050144 | NATIONAL PLANNING COMMISSION (INFRASTRUCTURE MASTER PLAN) | 500,000,000 | The Infrastructure Master Plan has already been developed. All it needs is implementation. Thus, this vote is unnecessary. Save this sum. | 0 | 500,000,000 |
| 23050147 | SPECIAL INTERVENTION/CONSTITUENCY PROJECTS | 60,000,000,000 | The programming of this vote should be aligned to high level national development plans and policies for it to make the desired impact. | | |
| 23050162 | FINANCING OF THE IMPLEMENTATION OF THE NIGERIA NUCLEAR POWER PROGRAMME | 2,000,000,000 | Nigeria's quest for nuclear power for electricity provisioning is coming at a time advanced countries are shutting down their nuclear plants. We neither have the technology, manpower nor discipline to run nuclear reactors. Save and re-programme this sum. | 0 | 2,000,000,000 |
| 23050168 | TRANSITION TO SUSTAINABLE DEVELOPMENT GOALS | 1,109,037,225 | This vote has no meaning. It is nebulous. Kindly re-programme. | | |
| 23050170 | FEDERAL MINISTRY OF FINANCE: SPECIAL PROGRAMMES FOR IMPROVING EFFICIENCY | 500,000,000 | The Efficiency Unit is not established by law and does not need this huge sum to do its work. Rather, an | 0 | 500,000,000 |

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| | | | agency like the Fiscal Responsibility Commission should be empowered through appropriate financing to perform its statutory duty. Save this sum. | | |
| 23050160 | NATIONAL ASSEMBLY CLINIC | 1,000,000,000 | Transfer this to the vote of the National Assembly. | 0 | 1,000,000,000 |
| SUBTOTAL | | | | 4,352,657,386 | 521,364,200,570 |
| SECRETARY TO THE GOVERNMENT OF THE FEDERATION | | | | | |
| 22020301 | OFFICE STATIONERIES/ COMPUTER CONSUMABLES | 78,632,554 | It is practically impossible for the SGF to use up N214, 843 a day for this purpose. Consider reducing this sum by 80%. | 15,726,511 | 62,906,043 |
| 22020601 | SECURITY SERVICES | 138,144,669 | This allocation is not necessary considering the fact that provision have already been made in the security budget for the Nigerian Police Force and other security outfits. Save this sum. | 0 | 138,144,669 |
| 22020606 | CLEANING & FUMIGATION SERVICES | 129,815,851 | It is simply on the high side to utilise N355, 659 a day for cleaning and fumigating the office. Consider a 90% reduction. | 12,981,585 | 116,834,265 |
| 22021007 | WELFARE PACKAGES | 79,678,398 | Save this sum, it is illegal, the welfare of staff has already been provided in their salaries and allowances. | - | 79,678,398 |

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|-----------------|--------------------------------------|---|--|---------------------|----------------------|
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 1,710,322,610 | This is incredible. This office has nothing to do with national security. What kind of security equipment would it be purchasing for close to 2bn? Save this sum. | - | 1,710,322,610 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 400,190,000 | What are these vehicles needed for? A new office starting out afresh or one already in existence? Cut this vote by 75%. | 100,047,500 | 300,142,500 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 265,142,473 | This vote is coming after MDAs have made provisions for this. So, what is this vote for? Save this sum. | - | 265,142,473 |
| 23030102 | REHABILITATION/REPAIRS – ELECTRICITY | 396,795,997 | Just like the vote of the Presidency on electricity. The same line of getting money out of the Treasury. Consider re-programming this sum unless there is evidence of what the money is voted for. | - | 396,795,997 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 181,282,511 | What type of software is this? True to type - the buzzword to get money out of the Treasury. Reduce this sum by 75%. | 45,320,628 | 135,961,883 |
| SGF3014204 | AFFAIRS OF FORMER HEADS OF STATE | 400,190,000 | Save this sum as it comes after Service Wide Votes had made provisions of N4.899bn for the welfare of former heads of state and permanent secretaries. | - | 400,190,000 |
| SUBTOTAL | | | | 174,076,224 | 3,606,118,838 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|---|---|--|---|------------------------|----------------------|
| OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION | | | | | |
| 22020708 | BUDGET PREPARATION | 8,217,021 | The salaries and allowances of personnel have taken care of this vote. Save this money. | - | 8,217,021 |
| 22021001 | REFRESHMENT & MEALS | 31,908,319 | Is this vote for a restaurant chain? Reduce by 80% | 6,381,664 | 25,526,655 |
| 22021007 | WELFARE PACKAGES | 13,078,202 | The salaries and allowances of personnel have taken care of this vote. Save this money. | - | 13,078,202 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 193,513,097 | This is an incredible vote. Reduce by 99%. | 1,935,131 | 191,577,966 |
| SUBTOTAL | | | | 8,316,795 | 238,399,844 |
| FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS | | | | | |
| 22021007 | WELFARE PACKAGES | 59,660,337 | The salaries and allowances of personnel have taken care of this vote. Save this money. | 0 | 59,660,337 |
| FMITI11020374 | INFRASTRUCTURAL DEVELOPMEN | 275,000,000 | This large sum is voted without details. Save this money. | 0 | 275,000,000 |
| FMITI12020357 | MONITORING AND EVALUATION | 356,000,000 | This is on the high side. Reduce by 80%. | 71,200,000 | 284,800,000 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 210,100,000 | Reduce by 50% and phase the procurement over two years. | 105,050,000 | 105,050,000 |
| FMITI162020173 | PRESENTATION OF NECESSARY FACTS AND DOCUMENTS | 2,400,000 | What is the meaning of this? Save this sum. | 0 | 2,400,000 |
| FMITI172020266 | REHABILITATION 2 OFFICES IN ABUJA AND 1 OFFICE IN LAGOS | 1,002,000,000 | This vote is enough to construct a modest building. Reduce by 50%. | 501,000,000 | 501,000,000 |
| SUBTOTAL | | | | 677,250,000 | 1,227,910,337 |
| SMEDAN - H/QTRS | | | | | |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|---|--|---|--|---------------------|--------------------|
| 22021007 | WELFARE PACKAGES | 13,262,740 | Save this sum, it is illegal, the welfare of staff has already been provided in their salaries and allowances. | 0 | 13,262,740 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 155,205,437 | Procure the vehicles in phases over two years. Reduce by 50%. | 77,602,719 | 77,602,719 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 180,510,342 | This is on the high side. Reduce by 50% | 90,255,171 | 90,255,171 |
| SMEDAN160019 269 | PURCHASE OF 100 NOS. TRAINING TABLES AND CHAIRS | 33,968,546 | This is duplication of the votes. Compute all and reduce by 70%. | 17,311,059 | 40,392,471 |
| SMEDAN169019 441 | PURCHASE OF 20 NOS. LOW BACK CHAIRS, HIGH BACK CHAIRS& UNPADED CHAIRS; 49 NO. FILE CABINETS) | 9,491,844 | | | |
| SMEDAN169019 447 | PURCHASE OF 100 NOS. TRAINING TABLES AND CHAIRS | 14,243,140 | | | |
| SUBTOTAL | | | | 185,168,949 | 221,513,101 |
| NATIONAL POVERTY ERADICATION PROGRAM (NAPEP): The Programme simply pays staff salaries and runs overheads that are not related to its core mandate and at the end of the day, nothing is done for poverty reduction. NASS should reconsider the continued existence of this Programme. | | | | | |
| 22021007 | WELFARE PACKAGES | 14,447,857 | Save this sum, it is illegal, the welfare of staff has already been provided in their salaries and allowances. | 0 | 14,447,857 |
| NATIONAL IDENTITY MANAGEMENT COMMISSION | | | | | |
| 22020601 | SECURITY SERVICES | 87,207,823 | Security services are provided by security outfits which are publicly funded. This does not make sense. | 21,801,956 | 65,405,867 |

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|--|---|---|---|---------------------|-------------------|
| | | | Consider reducing by 75% | | |
| 22021007 | WELFARE PACKAGES | 15,539,362 | Remove completely. This expenditure head is unknown to Nigerian law. | 0 | 15,539,392 |
| NIMC02014215 | BIOMETRIC CAPTURING AND ISSUANCE OF NATIONAL IDENTITY CARDS | 800,000,000 | This provision is made every year. Yet, majority of Nigerians are yet to get their original ID card. There is need for proper scrutiny before approval. What happened to previous sums appropriated for this purpose? | | |
| SUBTOTAL | | | | 21,801,956 | 95,393,116 |
| FEDERAL ROAD SAFETY COMMISSION | | | | | |
| 22021007 | WELFARE PACKAGES | 15,138,013 | Save this sum, the welfare packages of staff have already been provided for in the staff salaries and allowances. | 0 | 15,138,013 |
| 23010103 | PURCHASE OF RESIDENTIAL BUILDINGS | 830,000,000 | Why do we have policy inconsistency and discontinuity? Nigeria launched the monetisation programme with fanfare. How do we reconcile this vote with the monetisation programme? | | |
| SUBTOTAL | | | | | 15,138,013 |
| NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT | | | | | |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 24,482,500 | With the pervading anti-intellectual culture and diminished budgetary resources, this cannot be a priority. Reduce by 50%. | 12,241,250 | 12,241,250 |

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|---|---|---|--|---------------------|-------------------|
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 53,233,077 | This agency is not vested with the responsibility of security; there is no reason for this huge amount to be allocated to it. Consider reducing by 70% | 15,969,923 | 37,263,154 |
| NEPAD6004606 | ACQUISITION OF SOFTWARES | 31,982,110 | The usual suspect - confirm the need before approval. | | |
| SUBTOTAL | | | | 28,211,173 | 49,504,404 |
| 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. | | | | | |
| 22021007 | WELFARE PACKAGES | 17,856,094 | Remove completely. This line item is illegal. | 0 | 17,856,094 |
| NACA05018991 | SUPPLY OF RAPID TEST KITS AND CONSUMABLES TO STATES | 881,073,240 | Who else is supplying rapid test kits? What about the ones supplied in previous budgets? Effective scrutiny is needed before approval. | | |
| SUBTOTAL | | | | 0 | 17,856,094 |
| NATIONAL HAJJ COMMISSION OF NIGERIA | | | | | |
| Our Constitution forbids the adoption of state religion. Thus, all the funds (N859,888,049) 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 (N945,861,834) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority. | | | | | |
| NATIONAL LOTTERY REGULATORY COMMISSION (NLRC) | | | | | |
| 21 | PERSONNEL COST | 1,384,944,674 | What is the Commission doing with an annual personnel expenditure of over N1.3bn? Evidently, the Commission is overstaffed. A staff audit is needed to | | |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|---|---|---|---|---------------------|--------------------|
| | | | reduce costs. | | |
| 22021007 | WELFARE PACKAGES | 13,213,833 | Remove completely. This line item is illegal. | 0 | 13,213,833 |
| NLRC001017761 | NATIONWIDE NLRC CAPACITY BUILDING THROUGH TRAINING.) | 347,046,223 | What manner of capacity building is this that stands outside the local or international training to cost up to N347 million. This is way too high. Reduce by 80%. | 69,409,244 | 277,636,978 |
| SUBTOTAL | | | | 69,409,244 | 290,850,811 |
| SERVICOM | | | | | |
| SERVICOM01014285 | BREAKOUT SESSIONS, SYNDICATE GROUPS, PRODUCE AND PRESENT COMMUNIQUE | 6,000,000 | What are breakout sessions, syndicate groups and production of communiqué that are not tied to any workshop or seminar? This is an insult on the sensibility of Nigerians. Save this sum. | 0 | 6,000,000 |
| PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS | | | | | |
| This sum of 386,583,191 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, Power and Housing. 386,583,191 | | | | | |
| BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS | | | | | |
| 22021029 | MONITORING ACTIVITIES & FOLLOW UP | 29,436,742 | This agency can still carry out monitoring activities without taking a whopping sum of N95, 212,753 or by duplicating the expenditure heads. Consider overall reduction of 80%. | 19,042,551 | 76,170,202 |
| 23050103 | MONITORING AND EVALUATION | 65,776,011 | | | |
| 22020708 | BUDGET PREPARATION | 6,868,573 | This is the function of the finance and accounts | 0 | 6,868,573 |

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|---|---|---|--|---------------------|--------------------|
| | | | department in the organization. Save this sum. | | |
| 22020606 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 1,839,796 | Save this sum as there is no difference between it and the budget preparation line item above. | 0 | 1,839,796 |
| BCDA07014349 | PURCHASE OF FIXED ASSETS | 4,000,000 | Which fixed assets? Save this sum. | 0 | 4,000,000 |
| BCDA010020680 | PROVISION OF CREDIBLE DATA FOR BORDER COMMUNITY DEVELOPMENT | 300,000,000 | This is a nebulous vote that has no fixed deliverable. Moreover, data provisioning is not the duty of the Commission. Save this sum. | 0 | 300,000,000 |
| SUBTOTAL | | | | 19,042,551 | 388,878,571 |
| FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT – HQTRS | | | | | |
| 22020708 | BUDGET PREPARATION | 13,028,935 | This is the work of the Finance and Accounts Department. Remove completely. | - | 13,028,935 |
| 22020406 | OTHER MAINTENANCE SERVICES | 109,752,463 | Provision for office maintenance, office and IT equipment, office furniture, vehicle, office building, plants and generator has been provided for in the total sum of (22.6M) what | 10,975,246 | 98,777,217 |

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|------------------------------|--------------------------------------|--|--|------------------------|--------------------|
| | | | other maintenance services would be requiring this huge amount of money? Reduce by 90%. | | |
| 22021007 | WELFARE PACKAGES | 16,231,949 | Remove completely. This line item is illegal. | 0 | 16,231,949 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 38,257,300 | Software for what purpose? The usual buzzword to open the Treasury. Properly scrutinise before approval. | | |
| SUBTOTAL | | | | 10,975,246 | 115,009,166 |
| MINISTRY OF TRANSPORT | | | | | |
| 23010113 | PURCHASE OF COMPUTERS | 87,309,800 | This Ministry is not starting afresh. They already have computers. The purchase of computers should not be a yearly affair by MDAs. Consider reduction by 70%. | 26,192,940 | 61,116,860 |
| 22020404 | MAINTENANCE OF OFFICE/ IT EQUIPMENTS | 23,476,589 | If there is an actual need for maintenance of office/IT equipment, it shouldn't cost this much. Consider reduction by 50%. | 11,738,295 | 11,738,294 |
| 22020708 | BUDGET PREPARATION | 20,659,571 | This sum should be saved, it is the duty of the finance and accounts department to prepare budget for the agency. | 0 | 20,659,571 |
| 22021007 | WELFARE PACKAGES | 40,479,395 | This is illegal, the welfare of staff have already been provided for in their salaries and allowance. | 0 | 40,479,395 |

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|--------------|---|---|--|---------------------|------------|
| FMT03A017665 | PROVISION OF WELFARE PACKAGES AND OTHER INCENTIVES TO STAFF DURING FESTIVITIES | 11,830,000 | The second level of welfare after the first level. Save this sum. | 0 | 11,830,000 |
| FMT02A017682 | PURCHASE EQUIPMENT OFF THE COUNTER | 2,448,000 | What exactly are these line items for? Save these sums. | 0 | 2,448,000 |
| FMT02A017689 | PLACING AN ORDER FOR SUPPLY OF EQUIPMENT | 2,448,000 | | 0 | 2,448,000 |
| FMT02A017694 | PURCHASE OF EQUIPMENT | 1,760,016 | | 0 | 1,760,016 |
| FMT03A018582 | PUBLIC RELATIONS TOOLS FOR THE PRESS UNIT OF THE MINISTRY OF TRANSPORTION | 14,320,000 | What is a public relations tool? It makes no sense and needs clarification. But the sum needs to be saved. | 0 | 14,320,000 |
| FMT04A017658 | TO ENSURE EFFECTIVE OPERATION OF THE PARASTATALS. | 25,000,000 | So what is the duty of the top hierarchy of the Ministry if they need a special vote to ensure the effective operation of the parastatals under them? Save this sum. | 0 | 25,000,000 |
| FMT04A017601 | DOCUMENTATION OF RESPONSES FROM DRIVERS OF PRIVATE AND PUBLIC VEHICLE IN NIGERIA. CARRY OUT SURVEY IN THE SIX GEO-POLITICAL ZONES OF THE COUNTRY. | 10,000,000 | What is the substance of these line items? They are repetitive and go to no issue. Save these sums. | 0 | 10,000,000 |
| FMT04A018074 | FIELD SURVEY IN THE SIX GEO-POLITICAL ZONES OF NIGERIA, PARTICIPANTS INTERVIEW AMONG MAJOR TRANSPORT OPERATORS AND NATIONAL UNIONS. | 7,000,000 | | 0 | 7,000,000 |
| FMT05A017669 | PROVISION OF SPORTS | 33,014,500 | Repeated line items. What | 0 | 33,014,500 |

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| | EQUIPMENT FOR PARTICIPATION IN SPORTS ACTIVITIES | | is the purpose of these provisions? Just to get a vote because money is available. Save these sums. | | |
| FMT05A018079 | PROVISION OF SPORTS EQUIPMENT FOR PARTICIPATION IN SPORTS ACTIVITIES | 14,000,000 | | 0 | 14,000,000 |
| FMT06A01803 | INSPECTION VISITS, BILL OF QUANTITY AND ADVERTISEMENT FOR THE CONSTRUCTION OF THE FREIGHT OFFICE | 130,000,000 | | | |
| FMT06A018062 | INSPECTION VISITS, BILL OF QUANTITY AND ADVERTISEMENT FOR THE CONSTRUCTION OF THE FREIGHT OFFICE. (FORMALIZATION OF TRADE AND TRADING ACTIVITES BETWEEN NIGERIA AND BENIN REPUBLICS. | 210,000,000 | What exactly are these line items for? One and the same thing? NASS should confirm before approval. But the sums need to be reduced by not less than 80%. They seem to be duplicated and over-bloated. | 336,000,000 | 84,000,000 |
| FMT07A018052 | INSPECTION VISITS TO ALL THE SIX SITES AND NEGOTIATIONS WHERE POSSIBLE | 80,000,000 | | | |
| FMT09A017587 | SAFEGUARDING OF THE LIVES AND PROPERTIES FROM ANY SECURITY THREATS WITHIN THE MINISTRY AND ITS ENVIRONS | 20,000,000 | This is reducing budgeting to a crude joke. Kindly save this sum. | 0 | 20,000,000 |
| FMT13A019626 | CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER | 50,000,000 | In these days of privatisation and the poor public record in running enterprises, the idea of a national carrier funded by | 0 | 50,000,000 |

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|--|--|--|--|------------------------|-------------|
| | | | government is a joke. Save this sum. | | |
| FMT17A019560 | CAPITAL BUDGET IMPLIMENTATION/MONITORING SCHDULE AUDITOR GENERAL OFFICE OF THE FEDERATION & OFFICIALS OF AUDIT DEPT. OF THE MINISTRY. | 43,000,000 | Over 252m voted for monitoring and evaluation. Reduce by 60%. | 100,893,440 | 151,340,160 |
| FMT17A019567 | MONITORING AND EVALUATION OF CAPITAL PROJECTS BY THE MINISTRY. | 83,116,800 | | | |
| FMT17A019575 | CAPITAL BUDGET IMPLIMENTATION/ MONITORING SCHDULE BY BUDGET OFFICE OF THE FEDERATION & OFFICIALS OF BUDGET DIVISION OF THE MINISTRY. | 43,000,000 | | | |
| FMT17A019618 | SERVICOM MONITORING FOR COMPLIANCE TO SERVICE DELIVERY | 83,116,800 | | | |
| Confirm the cost of conveyor belts (before approval) because their estimates vary with the airports where they are proposed to be domiciled. | | | | | |
| FMT19A019635 | NEGOTIATION / REVIEW OF BILATERAL AIR SERVICES AGREEMENTS (BASA) WITH UNITED ARAB EMIRATES | 156,808,621 | Does it cost so much to negotiate a BASA agreement? Kindly confirm before approval. | | |
| FMT19A019704 | PROVISION OF TRANSIT HOTEL AT MMIA | 158,469,105 | This should be provided by the private sector; may be under a PPP. Save this sum. | 0 | 158,469,105 |
| FMT19A019706 | PROCUREMENT AND INSTALLATION OF 26 APRON PASSENGER BUSES FOR THE AIRPORTS | 323,090,787 | This service should be provided by the private sector. Save this sum. | 0 | 323,090,787 |

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| With so much funds dedicated the construction, reconstruction, rehabilitation and maintenance of airports and its facilities, it is imperative that the package contained in the Chinese loan for the aviation sector be made public so that the public treasury is not requested to fund what has otherwise been publicly funded | | | | | |
| SUBTOTAL | | | | 474,824,675 | 1,042,714,688 |
| NIGERIA RAILWAY CORPORATION | | | | | |
| NASS should ensure that it speeds up legal reforms to introduce private capital into the rail sector. The sector has been a drawback to infrastructure development in Nigeria with its negative impact on business competitiveness. | | | | | |
| NATIONAL INLAND WATERWAYS AUTHORITY | | | | | |
| NIWA06A020217 | CLEARING OF WATER HYCINTH (NATION WIDE) | 300,000,000 | Does it cost so much to clear water hyacinth? Review | | |
| FEDERAL AIRPORT AUTHORITY OF NIGERIA | | | | | |
| 23020117 | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES | 1,598,186,408 | This expenditure item appears in the Ministry of Transport; at the cost of N17.6bn. This is duplication of provisions already made at the parent ministry. Save this sum. | 0 | 1,598,186,408 |
| 23030116 | REHABILITATION / REPAIRS - AIR-PORT / AERODROMES | 5,866,915,585 | This is a duplication of the provisions already made at the parent ministry. Save this sum. | 0 | 5,866,915,585 |
| 23010113 | PURCHASE OF COMPUTERS | 517,464,650 | What kind of computers do we need to buy at this estimate? Reduce by 50%. | 258,732,325 | 258,732,325 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 99,600,000 | Is FAAN also involved in agriculture? There is need for clarification before a decision is taken. | | |
| 23040103 | WILDLIFE CONSERVATION | 340,707,625 | What has FAAN got to do with wildlife conservation? There is need for clarification before a | | |

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|---|---|---|---|---------------------|----------------------|
| | | | decision is taken. | | |
| 23030102; 23030104; 23030121 | REHABILITATION / REPAIRS – ELECTRICITY; REHABILITATION / REPAIRS - WATER FACILITIES; REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 200,003,148; 311,540,000 500,000,000 | Are these provisions different from what has been provided for the parent ministry? There is need for clarification before a decision is taken. | | |
| SUBTOTAL | | | | 258,732,325 | 7,723,834,318 |
| MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS | | | | | |
| 22021007 | WELFARE PACKAGES | 61,637,446 | Save this sum, it is illegal, the welfare of staff have already been catered for in their salaries and allowances. | 0 | 61,637,446 |
| 22021001 | REFRESHMENT & MEALS | 18,336,939 | Reduce this sum by 50%. | 9,168,470 | 9,168,469 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 12,377,780 | Save this sum, it is the duty of the finance and account department to prepare the budget of the agency. | 0 | 12,377,780 |
| MPR03A020841 | PASSAGE OF PETROLEUM INDUSTRY BIL | 200,000,000 | What is this line item meant for? NASS has its budget for the processing of bills into law. Save this sum. | 0 | 200,000,000 |
| MPR03A020843 | REVIEW OF GAS MASTER PLAN | 200,000,000 | The review need not cost so much. Reduce by 50%. | 100,000,000 | 100,000,000 |
| SUBTOTAL | | | | 109,168,470 | 383,183,695 |
| DEPARTMENT OF PETROLEUM RESOURCES | | | | | |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 455,791,574 | Consider reduction by 50%. This is on the high side. | 227,895,787 | 227,895,787 |
| FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS | | | | | |
| WAFF601016869 | COUNTERPART FUNDING FOR CAPACITY BUILDING IN 36 | 470,000,000 | This is a large sum of money to be approved for | | |

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|--|--|--|---|------------------------|--------------------|
| | STATES AND THE FCT | | unspecified capacity building events. The details should be available before a decision is taken. | | |
| WAFF606016960 | UPGRADING OF FACILITIES AT THE EXISTING SHELTER | 70,000,000 | The details should be available before a decision is taken. | | |
| 22021007 | WELFARE PACKAGES | 15,254,217 | Remove completely. This line item is illegal | 0 | 15,254,217 |
| WAFF606020848 | IMPLEMENTATION OF NATIONAL, REGIONAL & INTERNATIONAL CONVENTION AND TREATIES | 60,000,000 | The details should be available before a decision is taken. | | |
| 22020708 | BUDGET PREPARATION | 6,189,102 | Staff earns remuneration to do their work including budget preparation. Remove this entirely. | 0 | 6,189,102 |
| WAFF609020864 | PURCHASE OF BOOKS FOR IPSAS | 20,000,000 | The details should be available before a decision is taken. | | |
| SUBTOTAL | | | | | 21,443,319 |
| NATIONAL CENTRE FOR WOMEN DEVELOPMENT | | | | | |
| 23050101 | RESEARCH AND DEVELOPMENT | 899,857,675 | This is on the high side. Reduce this by 99%. | 8,998,577 | 890,859,098 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 30,000,000 | This is on the high side. Reduce it by 50%. | 15,000,000 | 15,000,000 |
| SUBTOTAL | | | | 23,998,577 | 905,859,098 |
| FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT | | | | | |
| 22021007 | WELFARE PACKAGES | 24,734,604 | Remove completely. This line item is illegal. | 0 | 24,734,604 |
| 23050101 | RESEARCH AND DEVELOPMENT | 32,876,127,108 | The lump statement without details is a sure and clever way to hide what actually the estimates are for. Kindly | | |

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|---|---|---|--|---------------------|--------------------|
| | | | disaggregate and provide the details to Nigerians. | | |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 1,010,000,000 | The lump statement without details is a sure and clever way to hide what actually the estimates are for. Kindly disaggregate and provide the details to Nigerians. | | |
| 23050103 | MONITORING AND EVALUATION | 265,000,103 | This is on the high side. Reduce by 50% | 132,500,052 | 132,500,052 |
| Virtually all the research institutes and agencies under the Ministry of Agriculture have un-disaggregated votes for research and development whilst some have a vote for construction and provision of unspecified agricultural facilities. This is not good way to budget large sums of money in bulk for purposes not known to Nigerians. What exactly is research and development? Kindly provide the details to Nigerians. | | | | | |
| SUBTOTAL | | | | 132,500,052 | 157,234,656 |
| FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS | | | | | |
| 22021007 | WELFARE PACKAGES | 5,738,889 | Remove completely. This line item is illegal. | 0 | 5,738,889 |
| MMSD2016014485 | SOURCING AND PURCHASE OF EQUIPMENT (PURCHASE AND IMPORTATION) | 228,605,000 | Unspecified equipment? Provide details to Nigerians. | | |
| MMSD201610014587 | WEBSITE UPDATE | 795,234,275 | An update of an already existing website? This cannot be true. Reduce by 99%. | 7,952,343 | 787,281,932 |
| MMSD201614014614 | PROCUREMENT OF FIELD VEHICLES MONITORING ILLEGAL MINING ACTIVITIES | 150,000,000 | In between these three line items, a lot is muddled up; from vehicles to site visits, field equipment, etc. Kindly reduce by 50%. | 277,284,400 | 277,284,400 |
| MMSD201616014625 | FIELD EQUIPMENTS, SITE VISITS, ENVIRONMENTAL AUDITING, PRODUCTION OF ENVIRONMENTAL HANDBOOK , PROJECT VEHICLES, STATIONARIES AND STAFF RETREAT ON ENVIRONMENTAL AWARENESS AND ENFORCEMENT | 224,978,800 | | | |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|---|---|---|---|---------------------|----------------------|
| MMSD2016160 14629 | SITE VISITS, PROJECT DESIGN, SITE RECLAMATION, COMMISSIONING, 1NO. PROJECT VEHICLE AND DOCUMENTARY | 179,590,000 | | | |
| MMSD2016501 4503 | ENGAGEMENT OF 6 PROFFSSIONALS TO UPGRADE MINERS KNOWLEDGE ON EXPLORATION, EXPLOITATION & PROCESSING OF MINERAL NATIONWIDE | 183,675,000 | This fee is on the high side for six professionals. Reduce by 40%. | 110,205,000 | 73,470,000 |
| MMSD2016801 4568 | PROCUREMENT OF PROJECT VEHICLES FOR INSPECTORATE ACTIVITIES AND STAFF BUSES | 284,971,668 | Another procurement of vehicles. Save this sum. | 0 | 284,971,668 |
| MMSD2016901 4573 | PROCUREMENT OF GENERAL, CAPITAL AND STATIONERY STORE ITEMS FOR REPLENISHMENT | 97,720,500 | What is this line item for? Just a play on words to get money from the treasury. Save this sum. | 0 | 97,720,500 |
| Virtually all the research institutes and agencies under this Ministry have un-disaggregated votes for research and development. This is not a good way to budget large sums of money in bulk for purposes not known to Nigerians. What exactly is research and development? Kindly provide the details to Nigerians. | | | | | |
| SUBTOTAL | | | | 395,441,743 | 1,526,467,389 |
| FEDERAL MINISTRY OF WATER RESOURCES – HQTRS. | | | | | |
| Most of the projects being handled by the Ministry are not supposed to be federal projects but the responsibility of states and local governments. Small boreholes and water reticulation facilities costing less than N20m should not occupy the time of a federal ministry. And over 75% of them are new which raises the poser whether most of the projects started in previous administration have been completed or abandoned. The River Basin Development Authorities seem to be doing a lot of projects that are not informed by any high level policy goals. Money seems being voted simply because it is available. The budget needs to be re-programmed to achieve national levels pans and policies. | | | | | |
| FEDERAL MINISTRY OF NIGER DELTA HQTRS | | | | | |
| 22021007 | WELFARE PACKAGES | 62,883,119 | Personnel expenses have covered this line item. Save this sum. | 0 | 62,883,119 |
| 22021014 | ANNUAL BUDGET EXPENSES AND | 18,082,235 | Personnel expenses have covered this line item. Save this sum. | 0 | 18,082,235 |

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|--|----------------------------|---|---|---------------------|--------------------|
| | ADMINISTRATION | | | | |
| 23050103 | MONITORING AND EVALUATION | 200,000,000 | This is very high. Reduce by 80% | 40,000,000 | 160,000,000 |
| The Ministry has so many projects which spreads its resources so thin and results in little impact. It can streamline activities and ensure the completion of major projects started over the years such as the East West Road and the Owerri - Elele -Port Harcourt Roads. | | | | | |
| SUBTOTAL | | | | 40,000,000 | 240,965,354 |
| FEDERAL MINISTRY OF INFORMATION & CULTURE (HQRS) | | | | | |
| 22020406 | OTHER MAINTENANCE SERVICES | 39,418,106 | Vague. Clarify and reduced by 75% as general maintenance has been well covered. | 9,854,526.50 | 29,564,439.50 |
| 22020601 | SECURITY SERVICES | 57,107,966 | Rather than outsourcing security services, it should be provided by Police and NSCDC. Reduce by 75%. | 14,276,991.50 | 42,830,974.50 |
| 22020603 | OFFICE RENT | 32,568,092 | Does the Ministry still have accommodation challenge despite its high rise 10 storey building headquarters and housed in other government buildings? Reduce by 50%. | 16,284,046 | 16,284,046 |
| 22020708 | BUDGET PREPARATION | 12,347,705 | Remove completely. There is a pool of personnel in the Ministry's Account & Budget Department paid to do same work. | 0 | 12,347,705 |
| 22021001 | REFRESHMENT & MEALS | 30,349,901 | For who? Clarify and reduce by 75%. | 7,587,475.25 | 22,762,425.75 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 142,583,205 | The Ministry hardly pays for its publicity in FG owned media. It is the publicity mouthpiece of government overseeing public media houses? Reduce by 75%. | 35,645,801.25 | 106,937,403.75 |
| 22021007 | WELFARE PACKAGES | 53,140,007 | This has been taken care of | 0 | 53,140,007 |

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|---|--|---|--|----------------------|-----------------------|
| | | | by the personnel vote. Save this sum. | | |
| | SUBTOTAL | | | 83,648,841 | 283,867,002 |
| NEWS AGENCY OF NIGERIA | | | | | |
| NAN01A018642 | PURCHASE OF COMPUTERS | 230,822,823 | Reduce by 75%. The requested sum is too large for an agency that is not new. | 57,705,706 | 173,117,117 |
| 22021007 | WELFARE PACKAGES | 4,804,963 | Remove completely | - | 4,804,963 |
| | SUBTOTAL | | | 57,705,706 | 177,922,080 |
| VOICE OF NIGERIA | | | | | |
| 22020201 | ELECTRICITY CHARGES | 81,604,214 | Too high. Reduce by 50%. | 40,802,107 | 40,802,107 |
| 22020803 | PLANT / GENERATOR FUEL COST | 180,374,317 | Too high. Reduce by 75%. | 45,093,579.25 | 135,280,737.75 |
| 23010113 | PURCHASE OF COMPUTERS | 9,740,000 | What is the average life span of these computers and other equipment? Reduce by 75%. | 2,435,000 | 7,305,000 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 6,360,000 | | 1,590,000 | 4,770,000 |
| | SUBTOTAL | | | 89,920,686.25 | 188,157,844.75 |
| NATIONAL FILM AND VIDEO CENSOR BOARD | | | | | |
| 23010113 | PURCHASE OF COMPUTERS | 168,306,905 | What are these line items exactly for? Clarify before approval. | | |
| NFVCB02A01991 7 | TRAININGS ON MORE RECENT INFOTECHNIQUES, STORAGE MEDIA REVIEWS AND COMPLIANCE INITIATIVES. | 168,306,905 | | | |
| | SUBTOTAL | | | | |
| CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION | | | | | |
| 22021007 | WELFARE PACKAGES | 4,671,533 | | 0 | 4,671,533 |
| 23010113 | PURCHASE OF COMPUTERS | 24,877,852 | Must every agency buy new office items every year? What is the | 6,219,463 | 18,658,389 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 33,517,020 | | 8,379,255 | 25,137,765 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|---|--|---|---|----------------------|-----------------------|
| | | | average life span of these items before they will become unserviceable? Reduce by 75%. | | |
| SUBTOTAL | | | | 14,598,718 | 48,467,687 |
| NATIONAL TROUPE OF NIGERIA | | | | | |
| 22020601 | SECURITY SERVICES | 4,567,296 | Security services should be provided by law enforcement operatives. | 1,141,824 | 3,425,472 |
| 23010113 | PURCHASE OF COMPUTERS | 140,911,157 | What is the average life span of these computers and other equipment? Reduce by 75% | 35,227,789.25 | 105,683,367.75 |
| SUBTOTAL | | | | 36,369,613.25 | 109,108,839.75 |
| NATIONAL THEATRE | | | | | |
| 22020803 | PLANT / GENERATOR FUEL COST | 25,868,701 | Reduced by 50% | 12,934,350.5 | 12,934,350.50 |
| NT01A019248 | PURCHASE OF 1600 CHAIRS FOR CINEMA HALLS | 99,281,250 | Based on this expenditure, the unit cost of purchase of 1600 chairs for cinema halls would amount N62,051 which is very expensive. Reduce by 50%. | 49,640,625 | 49,640,625 |
| SUBTOTAL | | | | 62,574,975.50 | 62,574,975.50 |
| NATIONAL INSTITUTE FOR CULTURE ORIENTATION | | | | | |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 53,611,110 | Reduce the vehicle vote by 50%. But what is the meaning of governance and institutional reforms that will gulp so much. Clarify before approval. | 26,805,555 | 26,805,555 |
| NICO03A020040 | GOVERNANCE AND INSTITUTIONAL REFORMS | 185,866,169 | | | |
| SUBTOTAL | | | | 26,805,555 | 26,805,555 |
| FEDERAL MINISTRY OF INTERIOR – HQTRS | | | | | |
| 23010113 | PURCHASE OF COMPUTERS | 347,750,647 | Reduce by 75% | 86,937,661.75 | 260,812,985.25 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|------------------------------------|---|---|--|-----------------------|-------------------------|
| 23020103 | CONSTRUCTION/PROVISION OF ELECTRICITY | 576,500,000 | Lumping expenditure under nebulous heading like Research & Development, Monitoring & Evaluation for the procurement of non tangible assets by the MDAs is to hide frivolous expenditure. Reduce by 75%. The details of this intervention fund should be properly scrutinised before approval. | 144,125,000 | 432,375,000 |
| 23030121 | REHABILITATION/REPAIRS OF OFFICE BUILDINGS | 595,606,148 | | 148,901,537 | 446,704,611 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 200,000,000 | | 50,000,000 | 150,000,000 |
| INTM00114015457 | PRODUCTION OF M & E REPORT | 106,105,558 | | 26,526,389.50 | 79,579,168.50 |
| INTM0017015462 | RESEARCH AND DEVELOPMENT | 200,000,000 | | 50,000,000 | 150,000,000 |
| INTM0017020836 | SPECIAL INTERVENTION FUND FOR POLICE FORMATIONS AND COMMAND | 6,000,000,000 | | | |
| SUBTOTAL | | | | 506,490,588.25 | 1,519,471,764.75 |
| NIGERIAN PRISON SERVICE | | | | | |
| NPS 021020839 | CAPACITY BUILDING | 500,000,000 | What is capacity building that attracts a vote of N500m? Clarify before approval. | | |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 4,881,004,116 | The purchase can be phased. Reduce by 50% | 2,440,502,058 | 2,440,502,058 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 2,211,497,306 | The investment can be phased. Reduce by 75% | 552,874,326.50 | 1,658,622,979.50 |
| 23050101 | RESEARCH AND DEVELOPMENT | 500,000,000 | | 125,000,000 | 375,000,000 |
| SUBTOTAL | | | | 3,118,376,385 | 4,474,125,038 |
| NIGERIA IMMIGRATION SERVICE | | | | | |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 2,685,345,377 | The investment can be phased. Reduce by 50% | 1,342,672,688.50 | 1,342,672,688.50 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 2,120,000,450 | The investment can be phased Reduce by 50%. | 1,060,000,225 | 1,060,000,225 |
| 23030107 | REHABILITATION / REPAIRS - | 2,000,000,000 | Remove from here. | 0 | 2,000,000,000 |

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|---|---|---|---|-------------------------|-------------------------|
| | POLICE STATIONS / BARRACKS | | | | |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 500,000,000 | This is a large sum for yearly maintenance considering approvals in previous years. Reduce by 50%. | 250,000,000 | 250,000,000 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 580,000,000 | The new buzzword. Reduce by 75% | 145,000,000 | 435,000,000 |
| 23050103 | MONITORING AND EVALUATION | 100,544,000 | | 25,136,000 | 75,408,000 |
| SUBTOTAL | | | | 2,822,808,913.50 | 5,163,080,913.50 |
| NIGERIA SECURITY AND CIVIL DEFENCE CORPS | | | | | |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 1,749,000,000 | The purchase can be phased over two to three years. Reduce by 50%. | 874,500,000 | 874,500,000 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 684,250,000 | The purchase can be phased over two to three years. Reduce by 50%. | 342,125,000 | 342,125,000 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 2,630,534,647 | What is the difference between security and defense equipment? Reduce by 40% | 1,578,320,788 | 1,052,213,859 |
| 23010132 | PURCHASE OF DEFENCE EQUIPMENT | 801,900,000 | | 481,140,000 | 320,760,000 |
| SUBTOTAL | | | | 3,276,085,788 | 2,589,598,859 |
| FEDERAL FIRE SERVICE | | | | | |
| FFS 0011015204 | PROCUREMENT OF FIRE FIGHTING EQUIPMENT FOR EXISTING FIRE STATION IN ABUJA AND LAGOS | 5,622,131,167 | Is the Fire Service simply about Abuja and Lagos alone? What of other states? This money should be used to upgrade the Service across the Federation. | | |
| FFS005015210 | REHABILITATION OF FIREFIGHTING EQUIPMENTS (ABUJA AND LAGOS) | 749,943,030 | | | |
| FFS 008015257 | RESEARCH AND DEVELOPMENT | 305,418,437 | This is unspecified R&D. Clarity is needed before | | |

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|---|---|---|--|---------------------|-------------------|
| | | | approval. | | |
| 22021007 | WELFARE PACKAGES | 11,168,908 | This has been taken care of by personnel expenditure. Save this sum. | 0 | 11,168,908 |
| SUBTOTAL | | | | | 11,168,908 |
| MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS | | | | | |
| 22020708 | BUDGET PREPARATION | 1,212,401 | This has been taken care of by personnel vote. Save this sum. | - | 1,212,401 |
| 22021007 | WELFARE PACKAGES | 28,292,016 | This has been taken care of by personnel vote. Save this sum. | - | 28,292,016 |
| FMCT12A016362 | PURCHASE CHAIRS | 585,000,000 | This is an outrageously high vote. Reduce by 75%. | 146,250,000 | 438,750,000 |
| FMCT12A016365 | PURCHASE TABLES | 415,500,000 | | 103,875,000 | 311,625,000 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 152,601,423 | This is a large sum and should be reduced by 50%. | 76,300,711 | 76,300,712 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 105,788,000 | A ministerial library is requesting for so much; how much is the vote for the National Library? Reduce by 70%. | 31,736,400 | 74,051,600 |
| 23010113 | PURCHASE OF COMPUTERS | 45,700,000 | Purchase of computers should not be an annual ritual. Reduce by 50%. | 22,850,000 | 22,850,000 |
| FMCT02016313 | SURVEY OF THE ENVIRONMENT DEPLOYMENT OF COMPUTERS AND ACCESSORIES NETWORK INTEGRATION INTERNET FACILITY | 56,518,275 | Another demand for computers joined with other issues. Clarity is needed before a decision is taken. | | |
| FMCT02A016310 | PROCUREMENT OF THE EQUIPMENT AND ITS | 2,916,001,226 | Which "equipment" is this? | | |

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|--|--|---|---|---------------------|----------------------|
| | ACCESSORIES | | | | |
| 23050103 | MONITORING AND EVALUATION | 77,106,000 | This is on the high side; reduce by 50%. | 38,553,000 | 38,553,000 |
| 23050111 | OPERATION COST OF THE PROGRAMME | 83,512,100 | Which programme? Save this sum. | - | 83,512,100 |
| SUBTOTAL | | | | 419,565,111 | 1,075,146,829 |
| FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS | | | | | |
| 22021007 | WELFARE PACKAGES | 31,254,254 | This has been taken care of by personnel expenditure. | - | 31,254,254 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 228,607,500 | Phase the purchases over two years and reduced the current allocation by 50%. | 114,303,750 | 114,303,750 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 813,183,410 | What type of furniture and fittings is required? How many or what type of printers are they buying here? Is the Ministry running a printing press? Reduce by 75%. | 203,295,852.50 | 609,887,557.50 |
| 23010113 | PURCHASE OF COMPUTERS | 127,393,200 | | 31,848,300 | 95,544,900 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 1,090,531,284 | | 272,632,821 | 817,898,463 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 406,015,000 | Is the ministry also involved in surveys? Save this sum. | - | 406,015,000 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 80,178,000 | This is on the high side. Reduce by 75% | 20,044,500 | 60,133,500 |
| LAE1616018789 | IDENTIFICATION OF EMERGING VOCATIONAL TRADES | 406,015,000 | There is no activity tied to this cost. Save this sum. | - | 406,015,000 |
| LAE166018979 | DEVELOPMENT, ADOPTION AND IMPLEMENTATION OF INTERNATIONAL LABOUR CONVENTIONS, RECOMMENDATIONS AND PROTOCOLS. | 83,854,000 | What is the meaning of this line item? There is no activity here that is tied to the cost. Save this sum. | - | 83,854,000 |

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|---|--|--|--|------------------------|----------------------|
| SUBTOTAL | | | | 642,125,224 | 2,624,906,425 |
| INDUSTRIAL ARBITRATION PANEL | | | | | |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 78,500,000 | Phase this purchase over a period of years and reduce by 50%. Evidently, virtually every MDA is in need of new vehicles. | 39,250,000 | 39,250,000 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 57,447,800 | What is wrong with the existing building to demand the amount of money for repairs? Reduce by 50%. | 28,723,900 | 28,723,900 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 82,951,000 | Reduce by 75% as the proposed sum is on the high side. | 20,737,750 | 62,213,250 |
| SUBTOTAL | | | | 88,711,650 | 130,187,150 |
| FEDERAL MINISTRY OF WORKS, POWER & HOUSING – HQTRS | | | | | |
| Two key issues. The first is that it was a mistake to have merged the three sectors of works, power and housing into one ministry. With the poor state of works and roads, epileptic power sector and a housing deficit of over 20m housing units, it is impossible for one ministry to manage these efforts. It is not too late to separate them because of their importance to the national economy. The second is that the Ministry presents too many projects for its rather meagre vote. We still have the challenge of the resources being too thinly spread to achieve any meaningful result. It is suggested that the number of projects should be reduced, so that the ones that can be completed within a year or two are taken on board. May be, one or two major projects per geo-political zone. | | | | | |
| 22020708 | BUDGET PREPARATION | 14,761,457 | This has been taken care of by personnel expenses. Save this sum. | 0 | 14,761,457 |
| 22021007 | WELFARE PACKAGES | 50,730,447 | This has been taken care of by personnel expenses. Save this sum. | 0 | 50,730,447 |
| 22021014 | ANNUAL BUDGET EXPENSES AND ADMINISTRATION | 7,319,199 | This has been taken care of by personnel expenses. Save this sum. | 0 | 7,319,199 |
| 22030106 | SPETACLE ADVANCES | 611,179 | This has been taken care of by personnel expenses. | - | 611,179 |

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|----------------|---|---|--|---------------------|----------------|
| | | | Save this sum. | | |
| FMWPH001021351 | MONITORING AND EVALUATION OF HOUSING CAPITAL PROJECTS | 409,670,000 | This estimate, just for M&E and for housing alone? Reduce by 90% | 40,967,000 | 368,703,000 |
| FMWPH003021349 | ACQUISITION AND UPGRADING OF COMPUTER SOFTWARE AND ICT EQUIPMENTS | 319,860,612 | The usual buzzword of computers and software. Reduce by 50%. It is on the high side. | 159,930,306 | 159,930,306 |
| FMWPH004021474 | CONSTRUCTION OF 1,973 BLOCKS OF 7,068 HOUSING UNITS IN THE 6 GEO-POLITICAL ZONES AND THE FCT. | 44,500,000,000 | Is government back into the direct provision of housing? This is a policy summersault. This money is better programmed to support mortgage facilities under the National Housing Fund. Save and re-programme this money. | 0 | 44,500,000,000 |
| FMWPH015021493 | CONSTRUCTION / AND PROVISION OF HOUSING INFRASTRUCTURE | 910,023,068 | This is different from the one above. Save and re-programme the money. | 0 | 910,023,068 |
| FMWPH004021475 | CONSTRUCTION AND FURNISHING OF MINISTERIAL QUARTERS (4-BEDROOM SEMIDETACHED DUPLEX WITH BQ AND OTHER ANCILLARY BUILDINGS AND SERVICES | 1,630,000,000 | Is government back to direct provision of housing for ministers after the monetisation policy and sell-off of government housing. This is a policy summersault. Save this money and re-programme same to other purposes. | 0 | 1,630,000,000 |
| FMWPH006021492 | ATTENDANCE OF STATUTORY & INTERNATIONAL MEETINGS ON HOUSING & DEVELOPMENT | 531,887,675 | This is outrageous. This is coming after the earlier provision for travels and transport in the sum of N232,479,476. Save this money. | 0 | 531,887,675 |

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|----------------|---|---|--|--|-------------|
| FMWPH006021507 | RESEARCH AND DEVELOPMENT ON HOUSING MATTERS | 919,621,146 | What exactly is the content of this estimate? This is clearly nebulous. Kindly save this sum. | 0 | 919,621,146 |
| FMWPH006021508 | HUMAN CAPACITY DEVELOPMENT IN ARC GIS AND HOUSING MATTERS | 659,900,229 | What exactly is the content of this estimate? This is clearly nebulous. Is this for ministry staff? Kindly save this sum. | 0 | 659,900,229 |
| FMWPH016021457 | ELECTRICITY SUPPLY AND INSTALLATION OF 500KVA TRANSFORMER | 143,442,808 | After the privatisation of the power sector? Leave this to the DISCOs or any other relevant actor. Definitely, FGN has no business providing funding. Save this money. | 0 | 143,442,808 |
| FMWPH016021503 | CONSTRUCTION/PROVISION OF ELECTRICITY | 36,066,503 | | 0 | 36,066,503 |
| FMWPH017021372 | CONSTRUCTION OF SUB-STATION AND INSTALLATIONS OF EQUIPMENT. | 50,110,269 | | 0 | 50,110,269 |
| MOPWH161021510 | CONSTRUCTION AND INSTALLATION OF 10KM OF 33KV LINE AND ASSOCIATED 2X15MVA 33/11KV SUB-STATION AT IBUZOR, DELTA STATE (ONGOING) | 360,000,000 | | 0 | 360,000,000 |
| MOPWH161021511 | POWER IMPROVEMENT IN BOJI-BOJI AGBOR AND ALIAGWAI COMMUNITIES IN IKA SOUTH LGA (ONGOING PROJECT) | 114,794,930 | | 0 | 114,794,930 |
| MOPWH161021513 | CONSTRUCTION OF ISHAGU 33KV AND 11KV ELECTRICITY DISTRIBUTION NETWORK. (ONGOING) | 353,123,500 | | 0 | 353,123,500 |
| MOPWH161021553 | PROCUREMENT AND INSTALLATION OF 75N0S | 397,502,100 | | After the privatisation of the power sector? Leave | 0 |

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|---|---|---|--|---------------------|----------------|
| | 500KVA, 33/ 0.415 TRANSFORMERS IN ABUJA, IMO, ANAMBRA, ABIA AND EDO (NEW) | | this to the DISCOs or any other relevant actor. Definitely, FGN has no business providing funding. Save this money. | | |
| MOPWH161021554 | ELECTRICITY IMPROVEMENT IN LANGTANG NORTH AND LANGTANG SOUTH IN PLATEAU (ONGOING | 37,000,000 | | 0 | 37,000,000 |
| The above is not a complete documentation of the votes that should be left to privatised actors. NASS needs to review the entire budget under this sector bearing this in mind. | | | | | |
| MOPWH161021628 | GENERATION OF 10MW FROM KATSINA WIND FARM | 963,392,832 | Duplicated. But is this the running cost of the wind farm or the cost of finishing the construction? Save the higher sum. | 132,392,832 | 963,392,832 |
| MOPWH161021629 | MOPWH161021629 | 132,392,832 | | | |
| FMWPH018021460 | CONSTRUCTION OF SOLAR BOREHOLE | 140,000,000 | Just for one borehole? This is incredible. Reduce by 99%. | | |
| FMWPH018021461 | CONSTRUCTION OF MOTORIZED BOREHOLE | 161,500,000 | Just for one borehole? This is incredible. Reduce by 99%. | 1,615,000 | 159,885,000 |
| MOPWH162021054 | CAPACITY BUILDING AND GENERAL SERVICES | 100,000,000 | What is this vote for? Save this sum. | 0 | 100,000,000 |
| MOPWH165021548 | GATHERING OF STAKEHOLDERS TO PROMOTE COLLABORATION AND CONSULTATIONS AMONG GOVERNMENTS RELEVANT AGENCIES. | 163,596,000 | What is this vote for? Save this sum. Even if government agencies want to meet, they do not need this large sum to convene meetings. | 0 | 163,596,000 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 1,203,518,031 | Reduced by 75%. What is the average life span of office furniture and fittings before becoming obsolete? | 300,879,507.75 | 902,638,523.25 |
| 23010113 | PURCHASE OF COMPUTERS | 148,861,420 | Reduced by 50%. Why should MDAs buy | 74,340,710 | 74,340,710 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|--|--|---|--|----------------------|-----------------------|
| | | | computers annually? What is the average life span of these computers? | | |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 686,948,590 | These items should be removed from the MDAs allocation and reallocated to appropriate MDAs. | - | 686,948,590 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 131,306,753 | | | 131,306,753 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 85,592,483 | | | 85,592,483 |
| 23050101 | RESEARCH AND DEVELOPMENT | 4,154,906,188 | Research and Development should be centrally funded. Remove completely. | | 4,154,906,188 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 477,381,633 | Reduce by 75%. Should MDAs acquire computer software on an annual basis? What is the average life span of computer software? | 119,345,408.25 | 358,036,224.75 |
| 23050103 | MONITORING AND EVALUATION | 715,851,420 | Reduced by 50%. | 357,925,710 | 357,925,710 |
| MOPWH165021585 | SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM | 40,430,000 | Vague and not justifiable. Remove completely. | | 40,430,000 |
| MOPWH165021588 | SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM | 18,000,000 | | | 18,000,000 |
| MOPWH165021591 | SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM | 33,280,000 | | | 33,280,000 |
| SUBTOTAL | | | | 1,187,396,474 | 59,475,806,830 |
| NATIONAL RURAL ELECTRIFICATION AGENCY | | | | | |
| The mandate of this Agency is now of doubtful legal and policy validity considering the mandate of the privatised Distribution Companies. It is not proper that government will continue putting up the infrastructure for DISCOs to come and charge fees. DISCOs should invest to expand electricity provisioning. Thus, the Agency should complete ongoing projects but avoid starting new ones. | | | | | |
| NREA0101021521 | ADMINISTRATION AND COORDINATION OF | 532,647,000 | In an Agency with a capital vote of N15.3bn, this large | 5,326,470 | 527,320,530 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|--|---|---|--|---------------------|-------------------------|
| | PROJECTS | | sum is voted for this unclear purpose. Reduce by 99%. | | |
| FEDERAL ROAD MAINTENANCE AGENCY | | | | | |
| FERMA018021557 | GROWING GIRLS AND WOMEN PROJECT GWIN | 150,000,000 | Provide clarity for this line item. | | |
| FERMA020021612 | ADMINISTRATION AND COORDINATION | 699,799,511 | What manner of vote is this and for what purpose. Save this money. | 0 | 699,799,511 |
| FERMA15015976 | MONITORING MATERIALS | 550,000,000 | What are these monitoring materials without a name and for this larger sum? Save this money. | 0 | 550,000,000 |
| FERMA15016066 | ENERGY SUPPLY | 40,000,000 | What is the meaning of these votes and why are they repeated six times. Save these sums. | 0 | 40,000,000 |
| FERMA15016102 | POWER SUPPLY & CONTROL | 133,875,000 | | | 133,875,000 |
| FERMA15016106 | ENERGY SUPPLY | 131,250,000 | | | 131,250,000 |
| FERMA15016196 | ENERGY SUPPLY | 158,455,934 | | | 158,455,934 |
| FERMA15016201 | ENERGY SUPPLY | 264,860,000 | | | 264,860,000 |
| FERMA15016205 | ENERGY SUPPLY | 234,200,000 | | | 234,200,000 |
| FERMA19016000 | PURCHASE OF COMPUTERS | 170,500,000 | | | Too high. Reduce by 75% |
| FERMA15016052 | CABLES & ACCESSORIES | 35,980,000 | This line item is repeated. Save the second provision. | 35,980,000 | 70,880,000 |
| FERMA15016071 | CABLES & ACCESSORIES | 70,880,000 | | | |
| FERMA15016097 | LIGHTING FITTINGS AND ACCESSORIES | 209,660,000 | This line item is repeated under FERMA15016069. Save the second provision. | | 209,660,000 |
| FERMA18021622 | REVIEW AND UPGRADE OF FERMA LOCAL AREA NETWORK (LAN) AND WIRELESS LOCAL AREA NETWORK (WLAN) | 33,961,945 | What is the difference between the two? This is duplicated. Save the second sum. | 33,961,945 | |
| FERMA19015994 | COMMUNICATION SERVICE | 71,800,000 | | | 71,800,000 |
| FERMA19016000 | PURCHASE OF COMPUTERS | 170,500,000 | This is in addition to allocation under Code No. | 0 | 170,500,000 |

| CODE | LINE ITEM | INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N) | OUR POSITION/ RECOMMENDATION | RECOMMENDED SUM (N) | SAVINGS |
|--|-------------------------------|--|---|------------------------|-----------------------|
| | | | 23010113 which is in the sum of N242,300,000. Save this money. | | |
| SUBTOTAL | | | | 117,893,415 | 3,390,475,975 |
| COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN) | | | | | |
| COREN16002021529 | ADMINISTRATIVE & COORDINATION | 226,212,759 | Vague and uncalled for because this is the mandate of the leadership of the Council. Save this sum. | 0 | 226,212,759 |
| SUBTOTAL | | | | | 226,212,759 |
| NATIONAL ASSEMBLY | | | | | |
| The National Assembly's budget of N115bn can be reduced by not less N40bn if NASS reflects on the lean times and the need to reduce the cost of governance. The details are already provided in the publication- the National Assembly and the Cost of Governance. | | | | | |
| SUBTOTAL | | | | | 40,000,000,000 |

TOTAL SAVINGS available for re-programming is N668,880,248,616.25 (Six Hundred and Sixty Eight Billion, Eight Hundred and Eighty Million, Two Hundred and Forty Eight Thousand, Six Hundred and Sixteen Naira, Twenty Five kobo)