

**INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE
IN THE APPROVED 2015 BUDGET**



CITIZENS WEALTH PLATFORM (CWP)

Undertaken By

Centre for Social Justice Ltd by Guarantee

(Mainstreaming Social Justice in Public Life)

INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE IN THE APPROVED 2015 BUDGET



Citizens Wealth Platform

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

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Compiled

By

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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 approved in the 2015 Appropriated Budget Act¹. 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 \$65 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 urged 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.

¹ It should be noted that at the time this exercise was conducted for the approved 2015 Budget, the Ministry of Finance did not make public their approved budget unlike those of the other MDAs that were uploaded on the website of the Budget Office of the Federation. Hence, their proposed budget was used. <http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=101>

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 APPROPRIATED BUDGET ACT

The sum of **N227,426,447,072.80** (Two Hundred and Twenty Seven Billion, Four Hundred and Twenty Six million, Four Hundred and Seventy Seven Thousand, Seventy Two Naira, Eighty Kobo) Only has been identified as possible savings from the 2015 federal budget approved. 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 IN THE APPROVED 2015 BUDGET (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	111,705,147.00	The proposed 2015 budget voted the sum of N367,814,733.00 for medical related expenses for the Presidency after provision has been made in NHIS. Having cut the provisions for drugs, medical supplies and medical expenses by 50% in the proposed budget, the Purchase of Health Medical equipment proposed for N101,575,893, was jacked up to N137,964,982 in the approved 2015 budget (that is an increase of 35.8%). If such increase is unjustifiable, the increase by N36.4million should be removed plus a further deduction by 86.4% (as provision of drugs and medical expenses can be removed or limited to provision of first aid kits)	170,558,384.00	100,227,894.00
22021004	MEDICAL EXPENSES	15,791,238.00			
22021004	MEDICAL EXPENSES	5,324,911.00			
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	137,964,982.00			
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	107,817,856.00	The 2015 Proposed budget voted the total sum of N732,420,920 for food and catering is excessive. Reduced to N514, 029,626 in the approved 2015 budget shows a cut by 29.9%. However commendable, these could have been reduced even by 50% given that the provisions are more of fixed assets with long period of usefulness. Thus a cut of the approved figure of N514million can be reduced by 50% in the future. Besides the purchase of canteen and kitchen equipment has now become a yearly ritual.	257,014,813	257,014,813
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	69,811,543.00			
22021001	REFRESHMENT & MEALS	87,268,988.00			
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	237,361,929.00			
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	11,769,310.00			
22020708	BUDGET PREPARATION	3,717,857	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	3,717,857
22021007	WELFARE PACKAGES	143,757,142	This line item has been taken care of by the	0	162,432,043

22021007	WELFARE PACKAGES	18,674,901	personnel vote of the Presidency. Moreover, 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.	1,126,514,277.00	In the Proposed 2015 budget, this line item had a vote of N826,698,132. it was increased to N1,126,514,277 in the approved 2015 budget. The reason for such enormous increase remains unknown. While there is need for proper justification of the increment, the 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 60%.	450,605,710	675,908,566
	SUBTOTAL				1,199,301,173.20
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	1,222,206.00	Remove completely. Security should be provided by relevant official and national security apparatus.	0	1,222,206.00
22021007	WELFARE PACKAGES	8,222,112.00	The welfare of the staff of this agency has been taken care of by the personnel vote. Save this sum.	0	8,222,112.00
	SUBTOTAL				9,444,318
NIPSS, KURU					
22020601	SECURITY SERVICES	8,500,000.00	Remove completely. Security should be provided by relevant official and national security apparatus.	0	8,500,000.00
22021007	WELFARE PACKAGES	850,000.00	The welfare of the staff of this agency has been taken care of by the personnel vote. Save this sum.	0	850,000.00
	SUBTOTAL				9,350,000.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	87,322,574.00	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 40%.	52,393,544	34,929,030
22020304	MAGAZINES & PERIODICALS	8,900,739.00	This amounts to N24,385.6 expenditure on newspapers and periodicals every day (for 365 days including Saturdays and Sundays). This is outrageous. Reduce by 70%.	2,670,221	6,230,517.00

22020502	INTERNATIONAL TRAINING	14,927,432.00	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	14,927,432.00
22020601	SECURITY SERVICES	153,411,627.00	Security service should be provided by the traditional and official security paraphernalia. Reduce this sum by 60%.	61,364,651.00	92,046,976.00
22020606	CLEANING & FUMIGATION SERVICES	161,665,035	This sum is on the high side in a year we need to reduce the overhead expenditure. Reduce by 60%.	64,666,014	96,999,021.00
22021004	MEDICAL EXPENSES	24,410,916.00	This is a duplication of NHIS function. Remove completely.	0	24,410,916.00
22021007	WELFARE PACKAGES	910,249,995.00	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	910,249,995.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,444,500.00	What manner of professional bodies are these that will demand N290m subscription? This is an outrageous provision. Reduce by 80%.	58,088,900	232,355,600
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS (on going)	11,231,866.00	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%	5,615,933	5,615,933
22020402	MAINTENANCE OF OFFICE FURNITURE	4,661,600.00		2,330,800	2,330,800
23010105	PURCHASE OF MOTOR VEHICLES	107,583,874.00	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	107,583,874.00

23010128	PURCHASE OF SECURITY EQUIPMENT (ongoing)	316,420,272.00	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	316,420,272.00
23050102	COMPUTER SOFTWARE ACQUISITION	107,583,874.00	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	107,583,874.00
SGF16003811	UPGRADING OF ELECTRICAL COMPONENTS AT SHEHU SHAGARI COMPLEX (ongoing)	161,375,810.00	In 2014, this same building 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.	0	161,375,810.00
	SUBTOTAL				2,113,060,049.60
NATIONAL COMMISSION FOR REFUGEES					
22020502	INTERNATIONAL TRAINING	5,525,000.00	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	5,525,000.00
22021007	WELFARE PACKAGES	2,125,000.00	Remove completely. This line item is unknown to Nigerian law.	0	2,125,000.00
	SUBTOTAL				7,650,000.00
NATIONAL IDENTITY MANAGEMENT COMMISSION					
22020307	DRUGS & MEDICAL SUPPLIES	4,592,478.00	Already taken care of by NHIS. Remove completely.	0	4,592,478.00
22021007	WELFARE PACKAGES	15,389,474.00	Remove completely. This expenditure head is unknown to Nigerian law.	0	15,389,474.00

23050101	RESEARCH AND DEVELOPMENT	309,707,477.00	The proposed 2015 budget voted the sum of N297,190,052 for this line item. It was increased to N309,707,477 in the approved budget. This is 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	1,138,884,816.00	NIMC3005677, ISSUANCE OF ID CARD (ongoing) N765,336,074 was voted for in the proposed 2015 budget. The same is now approved at the cost of N1,138,884,816	This requires further details and clarification by NASS	
	SUBTOTAL				19,981,952.00
FEDERAL ROAD SAFETY COMMISSION					
22020307	DRUGS & MEDICAL SUPPLIES	22,965,456	After an NHIS provision has been made, there is no need for making this provision. Hence reduce by 30%	16,075,819.20	6,889,636.80
22021007	WELFARE PACKAGES	15,876,971.00	Remove completely. The welfare is provided by salaries and allowances of staffs.	0	18,678,789
22021009	SPORTING ACTIVITIES	11,576,958.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	13,619,950
22020604	RESIDENTIAL RENT	43,079,183.00	Residential rent for whom? After monetisation? Remove	0	50,681,392
22040107	GRANT TO PRIVATE COMPANIES – CURRENT	10,576,550.00	Grant to which private companies? Remove	0	19,501,823
FRSC12009629	PURCHASE OF ZCO BENIN RESIDENCE	7,637,882.00	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	60,299,071.00	This provision is coming after the monetisation policy. Kindly remove.	0	60,299,071
FRSC12009633	PURCHASE OF ZCO JOS RESIDENCE	6,431,901.00	This provision is coming after the monetisation policy. Kindly remove.	0	6,431,901
	SUBTOTAL				183,740,444.80
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 N14,863,757					
	SUBTOTAL				14,863,757
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT					

22020406	OTHER MAINTENANCE SERVICES	3,815,650.00	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	3,815,650.00
22021007	WELFARE PACKAGES	5,723,475.00	Remove completely. This line item is illegal.	0	5,723,475.00
22021009	SPORTING ACTIVITIES	1,907,825.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	1,907,825.00
22020606	CLEANING & FUMIGATION SERVICES	4,578,720.00	How big is the office? NASS should clarify	0	4,578,720.00
	SUBTOTAL				16,025,670
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	850,000.00	After providing NHIS worth N25,664,596, extra provisions for medical expenses seem dubious.	0	850,000.00
22021007	WELFARE PACKAGES	20,017,500.00	Remove completely. This line item is illegal.	0	20,017,500.00
22021009	SPORTING ACTIVITIES	1,615,000.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	1,615,000.00
22020309	UNIFORMS & OTHER CLOTHING	688,000.00	Uniforms and clothing for whom? Remove completely	0	688,000.00
22020708	BUDGET PREPARATION	5,950,000.00	This is ridiculous. What is the work of the Accounts and Finance department? Remove completely.	0	5,950,000.00
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.	247,000,000.00	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.	50,200,000	200,800,000
NACA8010631	SCALE UP OF COMMUNITY LEVEL PREVENTION EFFORTS TARGETING MOST-AT-RISK WOMEN AND GIRLS IN COLLABORATION WITH FOCUSED NGOS AND CBOS ACROSS THE COUNTRY.	4,000,000.00			
	SUBTOTAL				229,920,500
NATIONAL PENSION COMMISSION					

23010102	PURCHASE OF OFFICE BUILDINGS	11,005,098.00	Verification should be made on whether this is purchase of a new building or repairs and maintenance of an existing office. Purchase of office buildings with N11,005,098?	0	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,183,134.00	Requires further investigation; else the risk of having multi budgeting on the same project. : HEAD OFFICE RESTRUCTURING AND REMODELLING N60,183,134	0	
23050102	COMPUTER SOFTWARE ACQUISITION	33,627,319.00	This requires further clarity.		
PENCOM3006125	ORACLE E-BUSINESS SUITE (CRM)	18,159,999.00			
NATIONAL HAJJ COMMISSION OF NIGERIA					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N410,071,134) 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 (N378, 019,311) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.					
	SUBTOTAL				788,090,445.00
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)					
22020307	DRUGS & MEDICAL SUPPLIES	850,000.00	Remove this line item as it is coming after the NHIS provision of N7,491,548.	0	850,000.00
	BUDGET PREPARATION	4,250,000.00	What is the work of the Accounts and Finance Department or any similar department? Remove completely.	0	4,250,000.00
22020708					
22020606	CLEANING & FUMIGATION SERVICES	8,500,000	This is rather too high reduce by 50%	4,250,000	4,250,000
22021007	WELFARE PACKAGES	10,750,000.00	Remove completely. This line item is illegal.	0	10,750,000.00
22021009	SPORTING ACTIVITIES	1,020,000.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	1,020,000.00
NLRC5005063	CAPACITY BUILDING (ENTIRE COMMISSION)	200,012,113.00	In the proposed 2015 budget, the sum of N68,012,133 was proposed for this line item. In the approved budget, it was increased to N200,012,113. What manner of capacity building is this that stands outside the local or international training to cost up to N200million. This is way too high. Reduce by 80%	79,950,845.20	120,061,267.80
	SUBTOTAL				141,181,268

SERVICOM					
22021007	WELFARE PACKAGES	4,520,000	Remove completely. This line item is illegal.	0	4,520,000.00
	SUBTOTAL				4,520,000
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS					
<p>This sum of N150,610,552 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. Save this Sum: N150,610,552</p>					
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS					
22021007	WELFARE PACKAGES	3,017,930	Remove completely. This line item is unknown to Nigerian jurisprudence.	0	3,017,930
	SUBTOTAL				3,017,930
FEDERAL MINISTRY OF YOUTH DEVELOPMENT – HQTRS					
22020406	OTHER MAINTENANCE SERVICES	30,829,923	In the proposed 2015 budget, the sum of N30,829,923 was voted for this line item. This was reduced to N26,111,770. this is still on the high side after provisions have been made for maintenance of specific fixed assets. Reduce this sum by 50%.	15,414,961.50	15,414,961.50
22020708	BUDGET PREPARATION	9,541,463.00	This is the work of the Finance and Accounts Department. Remove completely.	0	9,541,463.00
22021007	WELFARE PACKAGES	5,738,805.00	Remove completely. This line item is illegal.	0	5,738,805.00
22021009	SPORTING ACTIVITIES	3,902,658.00	Remove completely. Sporting activities should be funded by individual staff.	0	3,902,658.00
YOUTH002002543	MDG (TRAINING OF YOUTH IN AGRICULTURE)	132,930,000.00	Clarify what this line item is for considering that the Ministry of Agriculture has similar programmes.	-	
YOUTH003002561	YOUTH EMPOWERMENT PROGRAMME	150,021,728.00	Clarify what this line item is for. The term "Youth Empowerment Programme" is nebulous.	-	
	SUBTOTAL				34,597,887.50
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE					
22021007	WELFARE PACKAGES	6,043,537.00	Remove completely. This line item is unknown to Nigerian law.	0	6,043,537.00
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES	23,285,885.00	This is on the high side. Reduce by 50%	13,746,712.50	11,642,942.50
22020310	TEACHING AIDS/INSTRUCTION MATERIALS	163,308,078.00	This is excessive at this time of dwindling national revenue. Reduce by 50%.	96,408,162	81,654,039

22020708	BUDGET PREPARATION	6,521,624.00	The Finance and Accounts Department should handle this assignment. Remove completely.	0	6,521,624.00
22021007	WELFARE PACKAGES	16,073,781.00	Remove completely. This line item is illegal.	0	16,073,781.00
22021009	SPORTING ACTIVITIES	4,526,745.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	4,526,745.00
	SUBTOTAL				120,419,131.50
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	46,600,000.00	This is a frivolous line item as it occurs every year. Remove completely.	0	46,600,000.00
FMA&RD007005409	FOOD AND AGRICULTURAL POLICIES (ongoing)	32,400,000.00	This is a frivolous line item as it is not clear. What exactly is this for? Remove completely.	0	32,400,000.00
22021007	WELFARE PACKAGES	20,887,918.00	Remove completely. This line item is unknown to Nigerian law.	0	20,887,918.00
22021009	SPORTING ACTIVITIES	2,109,890.00	This should be funded by the individual staff. Remove completely.	0	2,109,890.00
22021004	MEDICAL EXPENSES	3,956,046.00	This is coming after provisions have been made for NHIS. Remove completely.	0	3,956,046.00
FMA&RD004005365	ACCESS TO CREDIT (ongoing)	23,800,000.00	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)	37,200,000.00			
FMA&RD004005362	ACCESS TO FERTILIZER (ongoing)	4,800,000.00	Further clarification is required.		
FMA&RD004005387	ACCESS TO FERTILIZER (ongoing)	9,600,000.00			
FMA&RD004005364	ACCESS TO SEED/FEEDS (ongoing)	3,840,000.00	Further clarification is required.		
FMA&RD004005389	ACCESS TO SEED/FEEDS (ongoing)	9,600,000.00			
FMA&RD002003879	AGRO PROCESSING FACILITIES (ongoing)	34,291,200.00	Repeated provisions without specification. Further clarification is required.		
FMA&RD002004548	AGRO PROCESSING FACILITIES (ongoing)	7,680,000.00			
FMA&RD002004075	AGROCHEMICAL (ongoing)	20,268,630.00	Repeated provisions: Further clarification is required.		
FMA&RD002004184	AGRO-CHEMICALS (ongoing)	1,728,000.00			

FMA&RD002004038	CROP DEVELOPMENT (ongoing)	12,288,000.00	Repeated provisions: Further clarification is required.		
FMA&RD002004187	CROP DEVELOPMENT (ongoing)	2,688,000.00			
FMA&RD002004032	FUNGICIDES (ongoing)	2,496,000.00	Repeated Provisions: Further clarification is required.		
FMA&RD002004056	FUNGICIDES (ongoing)	2,184,000.00			
FMA&RD002004094	FUNGICIDES (ongoing)	5,040,000.00			
FMA&RD002004199	FUNGICIDES (ongoing)	384,000.00			
FMA&RD002004020	HERBICIDES (ongoing)	14,832,000.00	Repeated Provisions: Further clarification is required.		
FMA&RD002004035	HERBICIDES (ongoing)	11,904,000.00			
FMA&RD002004059	HERBICIDES (ongoing)	14,880,000.00			
FMA&RD002004097	HERBICIDES (ongoing)	3,124,800.00			
FMA&RD002004197	HERBICIDES (ongoing)	384,000.00			
FMA&RD002003830	IMPROVED CUTTING VARIETIES (ongoing)	34,064,000.00	Repeated provisions: Can the Ministry provide details?		
FMA&RD002004559	IMPROVED CUTTING VARIETIES (ongoing)	11,972,675.00			
FMA&RD002003881	IMPROVED SEEDS (ongoing)	69,048,000.00	Repeated Provisions up to the tune of N165,736,000: Further clarification is required.		
FMA&RD002004024	IMPROVED SEEDS (ongoing)	12,672,000.00			
FMA&RD002004042	IMPROVED SEEDS (ongoing)	19,760,000.00			
FMA&RD002004105	IMPROVED SEEDS (ongoing)	60,800,000.00			
FMA&RD002004186	IMPROVED SEEDS (ongoing)	3,456,000.00			
FMA&RD002003544	INORGANIC FERTILIZER (ongoing)	34,800,000.00	Repeated Provisions: repeated thirteen times all to the tune of N226,459,680: Further clarification is required.		
FMA&RD002003618	INORGANIC FERTILIZER (ongoing)	51,240,000.00			
FMA&RD002003797	INORGANIC FERTILIZER (ongoing)	33,400,000.00			

FMA&RD00200387 2	INORGANIC FERTILIZER (ongoing)	6,336,000.00		
FMA&RD00200388 4	INORGANIC FERTILIZER (ongoing)	23,592,000.00		
FMA&RD00200402 5	INORGANIC FERTILIZER (ongoing)	4,524,000.00		
FMA&RD00200404 5	INORGANIC FERTILIZER (ongoing)	9,600,000.00		
FMA&RD00200406 7	INORGANIC FERTILIZER (ongoing)	22,032,000.00		
FMA&RD00200410 7	INORGANIC FERTILIZER (ongoing)	22,240,000.00		
FMA&RD00200413 9	INORGANIC FERTILIZER (ongoing)	2,138,400.00		
FMA&RD00200418 8	INORGANIC FERTILIZER (ongoing)	3,960,000.00		
FMA&RD00200421 7	INORGANIC FERTILIZER (ongoing)	1,884,000.00		
FMA&RD00200457 2	INORGANIC FERTILIZER (ongoing)	10,713,280.00		
FMA&RD00200402 2	INSECTICIDES (ongoing)	12,096,000.00	Repeated provisions: repeated five times all to the tune of N20,294,400: Further clarification is required.	
FMA&RD00200406 2	INSECTICIDES (ongoing)	4,320,000.00		
FMA&RD00200409 9	INSECTICIDES (ongoing)	3,628,800.00		
FMA&RD00200419 8	INSECTICIDES (ongoing)	249,600.00		
FMA&RD00200355 0	ORGANIC FERTILIZER (ongoing)	9,702,000.00	Repeated Provisions: repeated twelve times all to the tune of N107,285,600: Further clarification is required.	
FMA&RD00200362 0	ORGANIC FERTILIZER (ongoing)	15,523,200.00		
FMA&RD00200380 2	ORGANIC FERTILIZER (ongoing)	15,328,000.00		
FMA&RD00200389 1	ORGANIC FERTILIZER (ongoing)	33,808,000.00		
FMA&RD00200402 7	ORGANIC FERTILIZER (ongoing)	924,000.00		
FMA&RD00200404 9	ORGANIC FERTILIZER (ongoing)	5,544,000.00		
FMA&RD00200407 0	ORGANIC FERTILIZER (ongoing)	3,696,000.00		

FMA&RD002004109	ORGANIC FERTILIZER (ongoing)	9,240,000.00		
FMA&RD002004141	ORGANIC FERTILIZER (ongoing)	384,000.00		
FMA&RD002004189	ORGANIC FERTILIZER (ongoing)	1,386,000.00		
FMA&RD002004567	ORGANIC FERTILIZER (ongoing)	2,880,000.00		
FMA&RD002004574	ORGANIC FERTILIZER (ongoing)	8,870,400.00		
FMA&RD002003825	RESEARCH & DEVELOPMENT (ongoing)	6,451,200.00	Repeated Provisions: repeated five times all to the tune of N26,294,400: Further clarification is required.	
FMA&RD002004183	RESEARCH & DEVELOPMENT (ongoing)	4,800,000.00		
FMA&RD002004452	RESEARCH & DEVELOPMENT (ongoing)	8,102,400.00		
FMA&RD002004556	RESEARCH & DEVELOPMENT (ongoing)	3,100,800.00		
FMA&RD002004719	RESEARCH & DEVELOPMENT (ongoing)	3,840,000.00		
FMA&RD002003615	SEED (ongoing)	61,913,600.00	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&RD002004065	SEED (ongoing)	22,032,000.00		
FMA&RD002004117	SEED AND SEEDLINGS (ongoing)	27,520,000.00		
FMA&RD002003793	SEED DRESSING (ongoing)	9,216,000.00		
FMA&RD002003536	SEEDLINGS (ongoing)	32,016,000.00		
FMA&RD002003790	SEEDS (ongoing)	16,896,000.00		
FMA&RD002003557	SOIL AMENDER/MICRO NUTRIENT (ongoing)	4,320,000.00	Repeated Provisions: repeated eleven times all to the tune of N69,841,600 Further clarification is required.	
FMA&RD002003676	SOIL AMENDER/MICRO NUTRIENT (ongoing)	10,752,000.00		
FMA&RD002003894	SOIL AMENDER/MICRO NUTRIENT (ongoing)	21,880,000.00		
FMA&RD002004029	SOIL AMENDER/MICRO NUTRIENT (ongoing)	960,000.00		
FMA&RD002004053	SOIL AMENDER/MICRO NUTRIENT (ongoing)	3,840,000.00		

FMA&RD002004073	SOIL AMENDER/MICRO NUTRIENT (ongoing)	1,920,000.00			
FMA&RD002004111	SOIL AMENDER/MICRO NUTRIENT (ongoing)	9,600,000.00			
FMA&RD002004182	SOIL AMENDER/MICRO NUTRIENT (ongoing)	384,000.00			
FMA&RD002004190	SOIL AMENDER/MICRO NUTRIENT (ongoing)	1,440,000.00			
FMA&RD002004225	SOIL AMENDER/MICRO NUTRIENT (ongoing)	5,529,600.00			
FMA&RD002004578	SOIL AMENDER/MICRO NUTRIENT (ongoing)	9,216,000.00			
	SUBTOTAL				105,953,854
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS					
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.					
22020306	PRINTING OF SECURITY DOCUMENTS	8,943,065.00	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	8,943,065.00
22020406	OTHER MAINTENANCE SERVICES	9,478,870.00	Remove as provisions have been made for specific maintenance services. This provision makes no meaning.	-	9,478,870.00
22020601	SECURITY SERVICES	9,945,058.00	Remove completely. Security can be provided by relevant official and national security apparatus.	0	9,945,058.00
22020708	BUDGET PREPARATION	6,144,748.00	This is the duty of the Finance and Account Department. Remove completely.	0	6,144,748.00
22021007	WELFARE PACKAGES	15,436,512.00	Remove completely. This line item is illegal.	0	15,436,512.00
22021009	SPORTING ACTIVITIES	4,568,366.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	4,568,366.00
	SUBTOTAL				54,516,619
NIGERIA HYDROLOGICAL SERVICE AGENCY					
22021009	SPORTING ACTIVITIES	1,500,000.00	Remove completely. Sporting activities should be at the expense of subjective individuals.	0	1,500,000.00

22020708	BUDGET PREPARATION	850,000.00	Remove completely as this should be the work of the Finance and Accounts Department.	0	850,000.00
	SUBTOTAL				2,350,000
AUDITOR GENERAL FOR THE FEDERATION					
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	117,160,282.00	This is rather on the high side. Reduce by 30%.	82,012,197	35,148,085
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	101,841,611.00	This is rather on the high side. Reduce by 30%	71,289,127.70	30,552,483.30
22021004	MEDICAL EXPENSES	4,542,970.00	With the provision for the NHIS, there is no need to make provision for this line item. Remove completely.	0	4,542,970.00
22021007	WELFARE PACKAGES	5,738,416.00	Remove completely. This line item is illegal.	0	5,738,416.00
22021009	SPORTING ACTIVITIES	4,462,311.00	Remove completely. Sporting activities should be at the expense individual staff.	0	4,462,311.00
23050101	RESEARCH AND DEVELOPMENT	200,000,000	Proposed 2015 budget voted for research N50million and M&E N50million. But the Approved 2015 budget saw these two line items increase to N200million each. The office has no capital budget; only these two amounting to N400,000,000.00. 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	200,000,000		40,000,000	160,000,000
	SUBTOTAL				240,444,264.90
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION (ICPC)					
22020307	DRUGS & MEDICAL SUPPLIES	12,441,557.00	Provision has already been made for NHIS. Kindly remove.	0	12,441,557.00
22021004	MEDICAL EXPENSES	17,252,447.00	Provision has already been made for NHIS. Kindly remove.	0	17,252,447.00
22021007	WELFARE PACKAGES	18,226,579.00	Remove completely. This line item is illegal.	0	18,226,579.00
22021009	SPORTING ACTIVITIES	3,588,191.00	Remove completely. Sporting activities should be at the expense of individual staff.	0	3,588,191.00
	SUBTOTAL				51,508,774
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	18,744,517.00	This line item is illegal and unknown to Nigerian law. The welfare of staff of the Ministry is already taken care of in the personnel vote.	0	18,744,517.00
22020307	DRUGS & MEDICAL SUPPLIES	8,630,122.00	The provisions have already been made for health covers in the NHIS. This is a duplication of expenditure. Save this sum.	0	8,630,122.00
22021004	MEDICAL EXPENSES	33,987,182.00		0	33,987,182.00
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				61,361,821
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	157,500,000	157,500,000

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000,000	79.37% of this sum is budgeted for unspecified travel. Consider reducing by at least 50%.		
22020204	SATELLITE BROADCASTING ACCESS CHARGES	12,599,590	NASS should find out what this satellite broadcasting is all about and how it facilitates the work of the Ministry.		
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 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.	20,561,386	205,842,078
22021007	WELFARE PACKAGES	175,000,000			
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	35,311,954.00
22020606	CLEANING & FUMIGATION SERVICES	20,414,653	This is indeed outrageous. Where is the austerity measures preached by the Ministry. Ministry of Finance and Budget Office of the Federation are in the same house! Completely remove.	0	20,414,653.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,342,918	This is on the high side. Reduce by 50%.	10,671,459	10,671,459.00
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	170,755,977.00
22021001	REFRESHMENT & MEALS	16,340,963	Reduce refreshment and meals by 63%. Completely remove welfare packages as it is illegal.	6,000,000	10,340,963.00
22021007	WELFARE PACKAGES	106,773,850		0	106,773,850.00
22021009	SPORTING ACTIVITIES	10,602,079	Remove completely as this should be borne by individual staff.	0	10,602.08
	SUBTOTAL				381,232,577.00
SERVICE WIDE VOTES					
The total sum of 766,089,512,084 for Service Wide Votes looks every inch like a slush fund. The recommendation of the Oronsaye Committee that SWV be discontinued and votes given to the respective MDAs that need them has been ignored.					
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	22,000,000,000.00
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 own personnel? Save this sum.	0	26,737,017,746.00

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	28,834,146,566.00
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	208,000,000.00
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	1,800,000,000.00
22021035	IPPIS	500,000,000	Every year, IPPIS gets a huge vote and no progress commensurate to the sums invested seems to have been made since 2006. What exactly are we paying for? Does it cost so much? NASS should clarify.	-	-
23050132	IPPIS CAPITAL	3,000,000,000			
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	12,799,800,000.00
22021037	MARGIN FOR INCREASE IN COSTS	5,000,000,000			
22021041	CONTINGENCY	15,000,000,000			
22021042	RECURRENT ADJUSTMENT	3,099,600,000			
23050116	MILLENNIUM 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	0	48,998,207,318.00
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			
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 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.	0	12,500,000,000.00
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	40,000,000,000.00
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	19,828,046,893.00
22021039	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION/TRANSITION SAFETY ALLOWANCES FOR 3,642 EX-MILLITANTS (3RD PHASE)	546,300,000			
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				213,705,218,523.00
INVESTMENT AND SECURITIES TRIBUNAL					
22021009	SPORTING ACTIVITIES	5,245,008	Remove completely as this should be borne by individual staff.	0	5,245,008.00
22021004	MEDICAL EXPENSES	4,896,747	There is provision for NHIS. Remove completely.	0	4,896,747.00
22021007	WELFARE PACKAGES	5,528,006	Remove – this vote is illegal.	0	5,528,006.00

23050102	COMPUTER SOFTWARE ACQUISITION	17,200,000	This is a yearly ritual. Remove completely.	0	17,200,000.00
	SUBTOTAL				32,869,761.00
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	9,436,525.00
22020601	SECURITY SERVICES	45,342,184	Remove completely. The normal security services funded by the treasury should provide this service.	0	45,342,184.00
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	8,084,441	This makes no sense - remove completely.	0	8,084,441.00
22020708	BUDGET PREPARATION	7,000,000	Do we need to pay staff separately for preparing budget? Remove completely.	0	7,000,000.00
22021007	WELFARE PACKAGES	100,185,742	Remove as this is unknown to Nigerian law.	0	100,185,742.00
22020606	CLEANING & FUMIGATION SERVICES	68,627,243	This is high - reduce by 29%	20,000,000	48,627,243.00
22020201	ELECTRICITY CHARGES	62,015,461	Over 90m for electricity related overheads. Reduce by 30%	63,135,886	27,058,237.00
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	-	22,281,684.00
	SUBTOTAL				268,016,056.00
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	43,200,000.00
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	23,400,000.00
22021001	REFRESHMENT & MEALS	6,000,000	Reduce refreshment and meals by 50% and totally remove welfare packages.	3,000,000	3,000,000.00
22021007	WELFARE PACKAGES	250,000,000		0	250,000,000.00
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	44,280,000.00
22021009	SPORTING ACTIVITIES	3,000,000	Remove completely as this cost should be borne by individual staff.	0	3,000,000.00

	SUBTOTAL				366,880,000.00
FEDERAL MINISTRY OF TRADE AND INVESTMENT – HQTRS					
22020402	MAINTENANCE OF OFFICE FURNITURE	9,906,448.00	This vote is very high. What will be cost of buying new ones? Reduce.	4,000,000	5,906,448
22020410	MAINTENANCE OF ROADS AND BRIDGES	754,804.00	What has the Ministry to do with roads and bridge maintenance? This sum cannot maintain any road or bridge. Remove completely.	0	754,804.00
22020601	SECURITY SERVICES	50,314,675.00	Remove completely as this service can be provided by the normal security apparatus paid for by the treasury	-	50,314,675.00
22021007	WELFARE PACKAGES	49,719,781.00		0	49,719,781.00
22021009	SPORTING ACTIVITIES	3,019,214.00	This should be borne by the individual staff.	0	3,019,214.00
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	3,019,215.00	What exactly is this vote for? NASS should clarify this vote before approval.	-	
	SUBTOTAL				109,714,922
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.					
FEDERAL MINISTRY OF INFORMATION – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	3,521,574.00	Remove as NHIS has taken care of this.	0	3,521,574.00
22021004	MEDICAL EXPENSES	2,347,716.00	Remove as NHIS has taken care of this.	0	2,347,716.00
22020406	OTHER MAINTENANCE SERVICES	34,502,503.00	Why will other maintenance services not specified be more than the specified? Reduce.	20,000,000	14,502,503
22020601	SECURITY SERVICES	36,553,792.00	Remove completely as this service can be provided by the regular treasury paid security paraphernalia.	-	36,553,792.00
22020708	BUDGET PREPARATION	8,469,619.00	This is unnecessary. Remove completely.	0	8,469,619.00
22021001	REFRESHMENT & MEALS	13,432,503.00	Reduce this vote. It is on the high side.	5,000,000	8,432,503
22021007	WELFARE PACKAGES	21,182,943.00	This is illegal. Remove completely.	0	21,182,943.00

22021009	SPORTING ACTIVITIES	8,697,265.00	Remove completely. This should be borne by the individual staff.	0	8,697,265.00
FMINF06001903	DEVELOPING SOCIAL MEDIA PLATFORMS & NETWORKING WITH OTHER PLATFORMS (PC &IT).	12,542,458.00	Social media platforms do not cost money to develop. So what exactly is this provision for. Remove completely.	0	12,542,458.00
	SUBTOTAL				116,250,373
FEDERAL RADIO CORPORATION OF NIGERIA					
22021001	REFRESHMENT & MEALS	7,556,103.00	Reduce as the amount is on the high side.	3,000,000	4,556,103.00
22021004	MEDICAL EXPENSES	737,920.00	Remove as the NHIS has already taken care of this.	0	737,920.00
22021007	WELFARE PACKAGES	7,887,808.00	Remove completely - this vote is illegal.	0	7,887,808.00
	SUBTOTAL				13,181,831
NEWS AGENCY OF NIGERIA					
22021003	PUBLICITY & ADVERTISEMENTS	1,693,724.00	This is a media outfit and can freely air its own publicity. The sum should be saved for other important activities.	0	1,693,724.00
22021004	MEDICAL EXPENSES	2,117,405.00	Already taken care of by the NHIS. Save this sum.	0	2,117,405.00
22021007	WELFARE PACKAGES	4,908,816.00	The welfare of staff is already provided in the personnel vote. Save the sum.	0	4,908,816.00
	SUBTOTAL				8,719,945
VOICE OF NIGERIA					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	66,249,547.00	This is on the high side. Reduce.	40,000,000.00	26,249,547.00
22020307	DRUGS & MEDICAL SUPPLIES	7,954,618.00	Already taken care of by the provision for NHIS. Save.	-	7,954,618.00
22021003	PUBLICITY & ADVERTISEMENTS	4,234,809.00	This is a media outfit and can freely air its own publicity. The sum should be saved for other important activities	-	4,234,809.00
22021004	MEDICAL EXPENSES	4,829,566.00	Already taken care of by NHIS.	-	4,829,566.00
	SUBTOTAL				43,268,540
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	19,067,965.00	Why is the unspecified transport more than the specified? There is need for details in budget. NASS should clarify before approval.		19,067,965.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,358,384.00			27,358,384.00

22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	9,451,078.00			9,451,078.00
22020307	DRUGS & MEDICAL SUPPLIES	661,210.00	Save this sum - already provided by NHIS.	-	661,210.00
22020708	BUDGET PREPARATION	1,243,563.00	Already taken care of in the wage bill. Save this sum.	-	1,243,563.00
22021001	REFRESHMENT & MEALS	12,433,629.00	Reduce drastically. This is on the high side.	4,000,000.00	8,433,629.00
22021004	MEDICAL EXPENSES	1,354,040.00	Save this sum - already provided by NHIS.	-	1,354,040.00
22021007	WELFARE PACKAGES	23,216,029.00	This is an illegal vote. Save this sum.	-	23,216,029.00
22020601	SECURITY SERVICES	14,506,241.00	Remove completely as security can be provided by the Police and other state security paraphernalia.	-	14,506,241.00
22021009	SPORTING ACTIVITIES	5,514,704.00	Remove completely as this should be borne by individual staff.	-	5,514,704.00
	SUBTOTAL				110,806,843
FEDERAL MINISTRY OF INTERIOR – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	1,903,980.00	Save this sum as it is already provided by NHIS.	-	1,903,980.00
22020406	OTHER MAINTENANCE SERVICES	11,000,000.00	Remove completely as this is unnecessary - a duplication.	-	11,000,000.00
22020708	BUDGET PREPARATION	-	Already taken care of by the personnel vote. Save this sum.	-	-
22021004	MEDICAL EXPENSES	607,024.00	Save this sum as it is already provided by NHIS.	-	607,024.00
22021007	WELFARE PACKAGES	7,530,980.00	The welfare of staff is provided in the personnel vote. Save the sum	-	7,530,980.00
22020601	SECURITY SERVICES	10,546,026.00	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.	-	10,546,026.00
22021009	SPORTING ACTIVITIES	4,908,159.00	Remove completely as this should be borne by individual staff.	-	4,908,159.00
	SUBTOTAL				36,496,169
NIGERIA IMMIGRATION SERVICE					
22020307	DRUGS & MEDICAL SUPPLIES	15,618,205.00	Already covered by NHIS. Save this amount.	-	15,618,205.00

22021001	REFRESHMENT & MEALS	6,984,360.00	What other refreshment and meals is needed when 50m is budgeted for food stuff already?	-	6,984,360.00
22021007	WELFARE PACKAGES	20,560,145.00	The welfare of staff is provided in the personnel vote. Save this sum	-	20,560,145.00
	SUBTOTAL				43,162,710
NIGERIA SECURITY AND CIVIL DEFENCE CORPS					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	188,894,571.00	Travel is in excess of N531.5m. This is on the high side considering the fact that even the unspecified is bigger than the specified. Reduce the travel vote by 50%.	265,770,498.50	94,447,285.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	342,646,426.00			171,323,213
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	100,816,197.00	This is on the high side. Reduce by 50%	50,000,000.00	50,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	16,141,962.00	What will be cost of buying new ones? Reduce the vote.	8,070,981.00	8,070,981
22021001	REFRESHMENT & MEALS	2,186,920.00	What other refreshment and meals is needed when food stuff is already budgeted?	-	2,186,920.00
22021003	PUBLICITY & ADVERTISEMENTS	60,045,294.00	What nature of advert will NSCDC carry out for this amount? Reduce.	20,000,000.00	40,045,294.00
22021004	MEDICAL EXPENSES	1,737,890.00	Already provided by NHIS. Save this sum.	-	1,737,890.00
22021007	WELFARE PACKAGES	7,823,973.00	The welfare of staff is provided in the personnel vote. Save this sum.	-	7,823,973.00
22020601	SECURITY SERVICES	60,760,611.00	How can a security agency be asking for a vote for security? This is incredible. Save this sum.	-	60,760,611.00
	SUBTOTAL				436,396,168
OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION – HQTRS					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	44,520,552.00	This amount is too much for Office stationeries/computer consumables. Reduce by 50%.	22,260,276.00	22,260,276
22020307	DRUGS & MEDICAL SUPPLIES	2,791,435.00	Provision for drugs and medical supplies has already been made through NHIS; save this sum.	-	2,791,435.00
22020404	MAINTENANCE OF OFFICE/IT EQUIPMENTS	17,057,812.00	What sort of maintenance does Office/IT Equipment need? Reduce by 50%.	8,528,906.00	8,528,906
22020406	OTHER MAINTENANCE SERVICES	55,225,145.00	This line item is opaque and does not deserve such a huge sum; reduce by 50%	27,612,572.50	27,612,573
22020501	LOCAL TRAINING	85,945,458.00	Reduce by 60%	34,378,183.20	51,567,275
22020502	INTERNATIONAL TRAINING	12,733,409.00	Remove this line item it is not necessary at this time	-	12,733,409.00

22020601	SECURITY SERVICES	19,856,211.00	Save this sum as the official government security can provide this service.	-	19,856,211.00
22020708	BUDGET PREPARATION	7,813,223.00	This is already provided for in the personnel vote. Save this sum.	-	7,813,223.00
22021007	WELFARE PACKAGES	12,435,518.00	Save this sum as the welfare of the personnel is already provided in the personnel vote.	-	12,435,518.00
22021009	SPORTING ACTIVITIES	12,708,663.00	Save this sum as sporting activities is the preserve of individual staff.	-	12,708,663.00
	SUBTOTAL				178,307,488.30
FEDERAL MINISTRY OF JUSTICE HEADQUARTERS					
22020601	SECURITY SERVICES	41,843,442.00	Save this sum as security services should be provided by official security agencies.	-	41,843,442.00
22020708	BUDGET PREPARATION	1,270,443.00	Save this sum as this has already been paid for through the personnel vote.	-	1,270,443.00
22021007	WELFARE PACKAGES	36,781,933.00	Save this sum as this is unknown to Nigerian law. It is already covered by the personnel vote	-	36,781,933.00
22021009	SPORTING ACTIVITIES	4,431,991.00	Save this sum as this should be the concern of individual staff.	-	4,431,991.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,046,138.00	Save this sum as this has already been paid for through the personnel vote.	-	8,046,138.00
	SUBTOTAL				92,373,947
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY HEADQUARTERS					
22021004	MEDICAL EXPENSES	2,094,889	Save this sum, Provision for medical services has already been taken care of by the NHIS.	0	2,094,889
22021007	WELFARE PACKAGES	21,292,881	Save this sum. The welfare of personnel has been provided in their salaries and allowances.	0	21,292,881
22020601	SECURITY SERVICES	2,201,940	Save this sum as security services should be provided by official security agencies.	0	2,201,940
	SUBTOTAL				25,589,710
FEDERAL MINISTRY OF POWER					
22020307	DRUGS & MEDICAL SUPPLIES	892,600	Save this sum. Drugs and Medical Supplies have already been provided for in the NHIS.	0	892,600
22020708	BUDGET PREPARATION	6,410,794	Save this sum; the personnel vote should take care of this.	0	6,410,794
22021007	WELFARE PACKAGES	28,083,627	Save this sum, this expenditure item is illegal and unknown to Nigerian laws.	0	28,083,627

22020601	SECURITY SERVICES	2,060,000	Save this sum as security services should be provided by official security agencies.	0	2,060,000
22021009	SPORTING ACTIVITIES	340,000	Remove this vote. This should be borne by individual staff.	0	340,000
MOP1000971	RENEWABLE ENERGY FOR ELECTRICITY GENERATION	40,113,692	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 sum.	-	7,922,330
MOP1001103	ADVOCACY AND MOBILIZATION OF PUBLIC SUPPORT FOR POWER REFORMS	5,904,845	Power sector reforms are almost on auto pilot and nothing can stop the reforms except government changes its mind. This expenditure item is unnecessary and should be saved.	-	5,904,845
MOP1001323	TECHNICAL CAPACITY BUILDING FOR PPP & IPP PROJECT	30,924,207	Who will be the beneficiaries of this capacity building exercise? This is a wasteful line item. Save this sum.	-	30,924,207
MOP1001405	PRIVATIZATION & SECTOR REFORM COMMUNICATION FRAME WORK/PROJECT (HMO)	15,190,525	This is a meaningless provision. Clearly an attempt to draw money out of the treasury for no value added. Save this sum.	-	15,190,525
MOP1001637	CONNECTION OF BAYELSA TO NATIONAL GRID	64,289,749	Bayelsa, still not connected to national grid? NASS should clarify before approval.	-	-
	SUBTOTAL				97,728,928
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	2,060,000	Save this sum as security services should be provided by official security agencies	0	2,060,000
22021007	WELFARE PACKAGES	3,100,000	Save this sum, this expenditure item is illegal and unknown to Nigerian law.	0	3,100,000
	SUBTOTAL				5,160,000
ELECTRICTY MANAGEMENT SERVICES LTD					
22020307	DRUGS & MEDICAL SUPPLIES	3,700,000	Save this sum as this has been taken care of by NHIS.	0	3,700,000
22020601	SECURITY SERVICES	19,000,000	Save this sum as security services should be provided by official security agencies.	0	19,000,000
22020708	BUDGET PREPARATION	1,700,000	Save this sum; the personnel vote should take care of this.	0	1,700,000

22021004	MEDICAL EXPENSES	8,800,000	Save this sum as this has been taken care of by NHIS.	0	8,800,000
22021007	WELFARE PACKAGES	10,500,000	Save this sum as this has been taken care of by personnel votes.	0	10,500,000
	SUBTOTAL				43,700,000
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	9,915,103	What sort of maintenance is required for Office IT Equipment for this sum? Reduce by 70%.	2,974,530	6,940,572
22020501	LOCAL TRAINING	29,745,307	Reduce by 60%.	17,847,184	11,898,123
22021007	WELFARE PACKAGES	34,747,133	Save this sum. This expenditure item is Illegal and unknown to Nigerian Law.	0	34,747,133
22021009	SPORTING ACTIVITIES	8,056,302	Save this sum as sporting activities should be borne by individual staff.	0	8,056,302
22020708	BUDGET PREPARATION	2,974,531	Save this sum, the personnel vote has taken care of it.	0	2,974,531
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,286,797	Save this sum, the personnel vote has taken care of it.	0	2,286,797
	SUBTOTAL				66,903,458
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
22020708	BUDGET PREPARATION	3,000,000	Save this sum, the personnel vote has taken care of it.	0	3,000,000
	SUBTOTAL				8,350,773
FEDERAL MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS					
22020708	BUDGET PREPARATION	7,359,053	Save this sum; the personnel vote has taken care of this.	0	7,359,053
22021007	WELFARE PACKAGES	35,794,702	Save this sum; the personnel vote has taken care of this.	0	35,794,702
22021009	SPORTING ACTIVITIES	11,597,465	Save this sum as the expenses should be borne by individual staff.	0	11,597,465
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,522,573	Save this sum, the personnel vote has taken care of this.	0	8,522,573
MPR03004006	FACILITIES FOR TECHNICAL/ ADMINISTRATIVE COOPERATION WITH INTERNATIONAL BODIES ON OIL AND GAS DEVELOPMENT AND	177,676,530	This is a recurring decimal in the Ministry's budget in the last ten years. Kindly remove.	0	177,676,530

	UTILIZATION				
	SUBTOTAL				240,950,323
DEPARTMENT OF PETROLEUM RESOURCES (DPR)					
220201	TRAVEL AND TRANSPORT	282,163,715	This is on the high side. Reduce by 40%.	169,298,229	112,865,486
22020601	SECURITY SERVICES	67,594,556	Save this sum as security services should be provided by official security agencies.		67,594,556
	SUBTOTAL				180,460,042
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	4,554,421	Save this sum - already taken care of by NHIS.	0	4,554,421
22020708	BUDGET PREPARATION	8,273,547	Save this sum, the personnel vote has taken care of it.	0	8,273,547
22021007	WELFARE PACKAGES	4,178,773	Save this sum, this is illegal and unknown to Nigerian law.	0	4,178,773
22021009	SPORTING ACTIVITIES	4,812,409	Save this sum – expenditure to be borne by individual staff.	0	4,812,409
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,199,176	Save this sum, the personnel vote has taken care of this.	0	7,199,176
22020601	SECURITY SERVICES	3,387,848	Save this sum as security services should be provided by official security agencies.	0	Nhjjh
	SUBTOTAL				32,406,174
FEDERAL ROAD MAINTENANCE AGENCY					
The classification of maintenance of roads and bridges under FERMA as recurrent expenditure appears not in order.					
22020601	SECURITY SERVICES	7,476,143	Save this sum as security services should be provided by official security agencies.	0	7,476,143
22021004	MEDICAL EXPENSES	2,540,886	Save this sum as NHIS has taken care of it.	0	2,540,886
22021007	WELFARE PACKAGES	4,234,809	Save this sum as this has been taken care of by the personnel vote.	0	4,234,809
	SUBTOTAL				14,251,838
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT					
22020601	SECURITY SERVICES	7,622,657	Save this sum as security services should be provided by official security agencies.	0	7,622,657
	SUBTOTAL				7,622,657
FEDERAL MINISTRY OF AVIATION					
22020708	BUDGET PREPARATION	13,444,806	Already covered by personnel budget. Remove completely.	-	13,444,806

22020601	SECURITY SERVICES	4,160,505	Save this sum as security services should be provided by official security agencies.	0	4,160,505
22021009	SPORTING ACTIVITIES	6,162,203	Save this sum – expenditure to be borne by individual staff.	0	6,162,203
22021001	REFRESHMENT & MEALS	9,385,227	Reduce by 40%, the government is neither running a restaurant for public staff nor is this a priority of Nigerian tax payers.	3,754,090	5,631,136
22021007	WELFARE PACKAGES	34,598,415	Remove completely as the package is unknown to Nigerian law.	-	34,598,415
23050103	MONITORING AND EVALUATION	150,000,000	The sum of 150m for monitoring and evaluation is on the high side; reduce by 30%.	105,000,000	45,000,000
OKAVIMAIN6000760	CONSULTANCY: INSTITUTIONAL REFORMS, LEGAL SERVICES, AND COMMERCIAL (PP P)	150,000,000	The sum of 150m for legal consultancy is an outrage; it is on the high side. Reduce by 30%.	105,000,000	45,000,000
	SUBTOTAL				153,997,065
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION					
22020601	SECURITY SERVICES	3,652,503	Save this sum as security services should be provided by official security agencies.	0	3,652,503
22021007	WELFARE PACKAGES	9,163,085	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	-	9,163,085
22021004	MEDICAL EXPENSES	1,036,135	Save this sum as it is already covered by NHIS.	0	1,036,135
22021009	SPORTING ACTIVITIES	1,657,816	Save this sum – expenditure to be borne by individual staff.	0	1,657,816
	SUBTOTAL				15,509,539
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS					
22020601	SECURITY SERVICES	7,660,000	Save this sum as security services should be provided by official security agencies.	0	7,660,000
22021007	WELFARE PACKAGES	8,300,000	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	-	8,300,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	Save this sum as it is already covered by personnel expenditure.	0	4,000,000
22021009	SPORTING ACTIVITIES	2,100,000	Save this sum – expenditure to be borne by individual staff.	0	2,100,000
	SUBTOTAL				22,060,000
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	4,000,000	Already taken care of by NHIS: Remove completely.	0	4,000,000
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	21,086,782	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	-	21,086,782
22020601	SECURITY SERVICES	10,000,000	Save this sum as security services should be provided by official security agencies.	0	10,000,000
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				62,086,782
NATIONAL PLANNING COMMISSION – HQTRS					
22021001	REFRESHMENT & MEAL	10,137,129	This is on the high side. Reduce by 50%.	5,068,564	5,068,564
22021007	WELFARE PACKAGES	15,711,970	Remove: This line item is illegal and unknown to Nigeria law. The welfare of the staff of this agency is already provided in the personnel expenditure.	-	15,711,970
22021009	SPORTING ACTIVITIES	4,301,740	Save this sum – expenditure to be borne by individual staff.	0	4,301,740
22020601	SECURITY SERVICES	4,537,786	Save this sum as security services should be provided by official security agencies.	0	4,537,786
	SUBTOTAL				29,620,060
PRESIDENCY - NATIONAL SPORTS COMMISSION – HQTRS					
22020601	SECURITY SERVICES	2,702,641	Save this sum as security services should be provided by official security agencies.	0	2,702,641
22020708	BUDGET PREPARATION	9,020,441	Remove as this is already taken care of by the personnel vote.	0	9,020,441
22021007	WELFARE PACKAGES	21,982,823	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	21,982,823
	SUBTOTAL				33,705,905
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 to be borne by individual staff.	0	7,714,880
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	18,082,235	Save as this is already covered by the personnel vote.	0	18,082,235
22021004	MEDICAL EXPENSES	15,567,313	This is a duplication of expenditure after provisions have been made for NHIS. Save this sum	0	15,567,313
22021007	WELFARE PACKAGES	62,883,119	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	62,883,119
	SUBTOTAL				367,386,035
FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS					
2.2021E+15	SPORTING ACTIVITIES	4,234,809	Save this sum – expenditure to be borne by individual staff.	0	4,234,809
22020601	SECURITY SERVICES	4,011,651	Save this sum as security services should be provided by official security agencies.	0	4,011,651
22020708	BUDGET PREPARATION	8,469,619	Save this sum as it is already covered by the personnel vote.	0	8,469,619
22021007	WELFARE PACKAGES	17,072,208	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	17,072,208
	SUBTOTAL				33,788,287
NATIONAL POPULATION COMMISSION					
22020601	SECURITY SERVICES	17,493,037	Save this sum as security services should be provided by official security agencies.	0	17,493,037
22021007	WELFARE PACKAGES	10,960,802	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	10,960,802
	SUBTOTAL				28,453,839
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	11,563,672	Remove completely. This line item is illegal.	0	11,563,672
22021009	SPORTING ACTIVITIES	3,564,529	Remove completely. Sporting activities should be at the expense of individual staff.	0	3,564,529

23050101	RESEARCH AND DEVELOPMENT	10,000,000		0	10,000,000
23050103	MONITORING AND EVALUATION	85,000,000	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
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)	325,000,000	How can this be new? In the 2014 Budget, the sum of N600,147,091 was 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)	Clarify and remove completely.	325,000,000
CCB004000932	PRODUCTION OF ASSETS DECLARATION PACKAGES (ongoing)	5,000,000	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	5,000,000
CCB004000935	RAPID CAPTURING OF COMPLETED ASSETS DECLARATION FORMS (ongoing)	17,500,000	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	17,500,000
CCB004000933	PUBLIC ENLIGHTENMENT IN THE 36 STATES AND FCT (ongoing)	25,000,000	Please remove completely. This is a waste. The audience is captive one and does not require any special vote for enlightenment.	0	25,000,000
	SUBTOTAL				475,017,129
CODE OF CONDUCT TRIBUNAL					
22020309	UNIFORMS & OTHER CLOTHING	5,340,909	Uniforms for whom? Remove completely.	0	5,340,909
22020502	INTERNATIONAL TRAINING	3,387,848	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	3,387,848
22021004	MEDICAL EXPENSES	1,693,924	Remove completely as provision has been made for NHIS.	0	1,693,924
22021007	WELFARE PACKAGES	11,857,466	Remove completely. This line item is illegal.	0	11,857,466
22021009	SPORTING ACTIVITIES	1,275,492	Remove completely. Sporting activities	0	1,275,492

			should be at the expense of individual staff.			
CCT230201010055 23	ESTABLISHMENT OF 3 NEW STATE OFFICES IN LAGOS, RIVERS AND KWARA STATES.	33,333,334	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 N33.3m?			
CCT230201010111 53	CONSTRUCTION OF 5 NOS. ZONALCOURT HALLS IN SOUTH-SOUTH, SOUTHWEST, SOUTH EAST NORTH EAST AND NORTHWEST ZONES STARTING WITH ENUGU	33,333,334				
	CONSTRUCTION OF 5 NOS. ZONALCOURT HALLS IN SOUTH-SOUTH, SOUTHWEST, SOUTH EAST NORTH EAST AND NORTHWEST ZONES STARTING WITH ENUGU	200,000,000	Also, what is the purpose of the 200,000,000 voted for same line item?	0	200,000,000	
22020205	WATER RATES	1,275,492	How can the same sum of N1,275,492 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			
22020206	SEWERAGE CHARGES	1,275,492				
22020302	BOOKS	1,275,492				
22020303	NEWSPAPERS	1,275,492				
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,275,492				
22020306	PRINTING OF SECURITY DOCUMENTS	1,275,492				
22020402	MAINTENANCE OF OFFICE FURNITURE	1,275,492				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,275,492				
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,275,492				
22020406	OTHER MAINTENANCE SERVICES	1,275,492			1,275,492	
22020703	LEGAL SERVICES	1,275,492				
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,275,492			0	1,275,492
22021001	REFRESHMENT & MEALS	1,275,492				

22021003	PUBLICITY & ADVERTISEMENTS	1,275,492			
22021009	SPORTING ACTIVITIES	1,275,492		0	1,275,492
22020704	ENGINEERING SERVICES	637,746	Gross incompetence in budget preparation; allocating the same sum for different line items.	0	637,746
22021006	POSTAGES & COURIER SERVICES	637,746			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	637,746			
	SUBTOTAL				228,019,861
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION (RAMFAC)					
220201	TRAVEL & TRANSPORT	136,911,164	This is rather on the high side. Reduce by 60%.	54,764,465.60	82,146,698.40
22020307	DRUGS & MEDICAL SUPPLIES	2,989,552	Remove completely as the NHIS provision has taken care of it.	0	2,989,552
22021004	MEDICAL EXPENSES	8,307,073		0	8,307,073
22020601	SECURITY SERVICES	23,567,636	Remove completely as this service can be provided by the normal security agencies paid from the treasury.	0	23,567,636
22021007	WELFARE PACKAGES	8,307,073	Remove completely. This line item is illegal.	0	8,307,073
22021009	SPORTING ACTIVITIES	1,895,976	Remove completely. Sporting activities should be at the expense of individual staff.	0	2,238,561
22020606	CLEANING & FUMIGATION SERVICES	14,952,514	Reduce by 50% as the provision is on the high side.	7,476,257	7,476,257
	SUBTOTAL				175,585,730
FEDERAL CIVIL SERVICE COMMISSION					
22020601	SECURITY SERVICES	17,762,088	Save this sum as security services should be provided by official security agencies.	0	17,762,088
22021007	WELFARE PACKAGES	29,741,725	Save this sum as this has been taken care of by the personnel vote.	0	29,741,725
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,255,983	Save this sum as this has been taken care of by the personnel vote	0	4,255,983
22021013	PROMOTION (SERVICE WIDE)	117,514,428	With the exception of the vote for discipline and appeals, the votes for the other two line items are replicated in the vote of the Office of the Head of the Civil Service of the Federation. Save the said sums.		117,514,428
22021012	DISCIPLINE AND APPEALS (SERVICE WIDE)	28,792,106	Remove completely	0	28,792,106
22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	45,729,045	Remove completely	0	45,729,045
	SUBTOTAL				243,795,375

POLICE SERVICE COMMISSION HQTRS					
22020601	SECURITY SERVICES	3,604,000	Remove completely. The police can provide security for their Service Commission.	0	3,604,000
22020708	BUDGET PREPARATION	2,975,000	The Finance and Accounts Department should take care of this. Remove completely.	0	2,975,000
22021007	WELFARE PACKAGES	10,106,000	Remove completely. This line item is illegal.	0	10,106,000
	SUBTOTAL				16,685,000
FEDERAL CHARACTER COMMISSION					
22021004	MEDICAL EXPENSES	4,876,305	Save this sum. The medical expenditure of staff have already been taken care through the NHIS.	0	4,876,305
22021007	WELFARE PACKAGES	15,478,219	Save this sum. The welfare of personnel has been taken care of the personnel vote.	0	15,478,219
22020601	SECURITY SERVICES	14,500,000	Save this sum as security services should be provided by official security agencies.		14,500,000
	SUBTOTAL				34,854,524
GRAND TOTAL SAVINGS					227,426,477,072.80
GRAND TOTAL SAVINGS (EXCLUDING FMF)					11,900,321,918.80