

RECOMMENDATIONS ON THE 2017 FEDERAL BUDGET ESTIMATES
(Frivolous, Inappropriate, Unclear and Wasteful Expenditure)



Citizens Wealth Platform

(Public Resources are Made to Work and be of Benefit to All)

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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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Table of Contents

Introduction	ix
STATE HOUSE – HQTRS	1
STATE HOUSE (PRESIDENTS OFFICE)	3
STATE HOUSE OPERATIONS - VICE PRESIDENT	3
STATE HOUSE MEDICAL CENTRE	3
STATE HOUSE LAGOS LIAISON OFFICE	3
BUREAU OF PUBLIC ENTERPRISES (BPE)	4
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	4
ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	5
BUREAU OF PUBLIC PROCUREMENT (BPP)	6
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	6
FEDERAL MINISTRY OF HEALTH – HQTRS	7
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	8
NATIONAL IDENTITY MANAGEMENT COMMISSION	9
FEDERAL ROAD SAFETY COMMISSION	10
NEPAD (NIGERIA)	10
NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	10
NATIONAL HAJJ COMMISSION OF NIGERIA	11
NIGERIA CHRISTIAN PILGRIM COMMISSION	12
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	12
NATIONAL BOUNDARY COMMISSSION	12
BORDERS COMMUNITIES DEVELOPMENT AGENCY	12
FEDERAL MINISTRY OF EDUCATION – HQTRS	13
FEDERAL MINISTRY OF ENVIRONMENT- HQTRS	15

NATIONAL PARK HEADQUARTERS	17
FORESTRY RESEARCH INSTITUTE IBADAN	17
NATIONAL AGENCY FOR GREAT GREEN WALL, HQTRS	17
FEDERAL MINISTRY OF AGRICULTURE – HQTRS	17
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) –ILORIN	18
NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	18
FEDERAL MINISTRY OF TRANSPORT – HQTRS	18
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	21
NATIONAL INLAND WATERWAYS AUTHORITY	21
NIGERIA COLLEGE OF AVIATION TECHNOLOGY – ZARIA	21
NIGERIA METEOROLOGICAL AGENCY	21
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS	21
ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY	23
CHAD BASIN RBDA	24
NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION	24
MINISTRY OF LABOUR AND EMPLOYMENT	24
NATIONAL DIRECTORATE OF EMPOLYMENT	27
MINISTRY OF MINES AND STEEL DEVELOPMENT	27
FEDERAL MINISTRY OF WORKS, POWER AND HOUSING	28
NATIONAL RURAL ELECTRIFICATION AGENCY	35
NIGERIAN ELECTRICITY REGULATORY COMMISSION	35
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	35
NIGERIAN BULK ELECTRICITY TRADING	35
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	36
POLICE SERVICE COMMISSION	36

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

FEDERAL MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	36
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS	37
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	37
FEDERAL MINISTRY OF DEFENCE	39
FEDERAL MINISTRY OF DEFENCE – HQTRS	39
MINISTRY OF JUSTICE HEADQUARTERS	39
NATIONAL DRUG LAW ENFORCEMENT AGENCY	39
MINISTRY OF INTERIOR HEADQUARTERS	39
MINISTRY OF NIGER DELTA	39
MINISTRY OF FINANCE HEADQUARTERS	41
MINISTRY OF BUDGET AND NATIONAL PLANNING	41
BUDGET OFFICE OF THE FEDERATION	41
SERVICE WIDE VOTES	42
MINISTRY OF COMMUNICATION TECHNOLOGY HEADQUARTERS	42
MINISTRY OF PETROLEUM RESOURCES HEADQUARTERS	42
NATIONAL ASSEMBLY	43
TOTAL SAVINGS	43

Introduction

Nigeria is in a period of recession which has seen the collapse of living standards and many more Nigerians are now living on the margins. Unemployment is on the increase and the minimum wage of N18, 000 cannot buy a bag of rice which is a staple food. Inflation is over 18%; interest rates are at all time high and many banks have witnessed an upsurge of non-performing loans. Capital importation is headed south; inventories are building up in the manufacturing sector whilst capacity utilization is low and the naira has taken a strong bashing and has lost over 100% of its value.

In this period of great economic uncertainty, the federal budget along with other economic policy instruments is supposed to provide a guide and direction out of the current economic quagmire. However, the estimates are not anchored on any discernible policy plank. We still have a budget suffused with frivolities, inappropriate, unclear and wasteful expenditure. Every Ministry, Department and Agency of government (MDA) seems to be budgeting like business as usual. High level policy documents are not resonating through the budget estimates.

The annual ritual of demanding for welfare packages (N5.452b) computers (N4.3b) and software (N9.5b), bloated refreshment and meals (N2.9b), and purchase of vehicles is still the norm. Every MDA wants a vote for annual budget expenses and administration after provisions have been made for their personnel costs which should have covered this demand. There is a demand for new vehicles without an explanation of what happened to the pool of existing vehicles. To worsen matters, MDAs are breaking the public procurement rules by demanding for specific brands of foreign cars at a time the leadership of the executive and legislature are championing the “Buy Made in Nigeria Campaign”. The MDAs doing this include the Presidency/State House. Some examples of inappropriate expenditure proposals include the following:

The budget template seems to be just one, for all MDAs, despite their mandate and area of specialization. Thus, MDAs ask for everything under the sun whether it is needed or not, simply because it is part of the template given to them by the Budget Office of the Federation. Some expenses are duplicated in the estimates whilst many budget heads are so unclear that their purpose is only known to the crafters of the budget. Some MDAs play on words which at the end of the day means that money may be drawn from the treasury for nebulous purposes. In some instances, monitoring and evaluation is stated under different names and ends up with a very bogus vote - as happened in the Ministry of Power, Works and Housing. Many projects are without a location that can facilitate stakeholder monitoring and follow up. Issues like subscription to professional bodies seem to be abused. The office of the Secretary to the Government of the Federation demands N237.9m for this purpose. Pray, how many staff works under him?

The estimates seem to have spread national resources too thin in many critical areas of national interest such as in Works, Power and Housing. Some road projects such as the East West and Abuja Lokoja roads have been in the budget for close to ten years

and there is still no hope of completing them this year. The estimates did not seem to have prioritized some projects in the use of available resources. Also, there was no information about the level of completion of ongoing projects. Nigeria is still subsidizing pilgrimages at a time our constitution forbids the adoption of state religion.

As in previous years, there is a vote for constituency projects for National Assembly members. This vote needs to be integrated and linked with national policy priorities so that the projects do not become abandoned white elephants that add no value to society after their completion.

The budget needs to be reworked to focus on pro-poor priorities; create an enabling environment for improved production and service delivery; reduce inequality and increase national wealth. Nigerians demand leadership by example from the executive, legislature and the judiciary. Finally, the pulled out line items do not represent the entire frivolous, inappropriate, unclear and wasteful expenditure. It is just to draw attention to the phenomenon and urge the National Assembly to do the needful. Weed them out, trim those that can be trimmed and let the Nigerian people get value for money.

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Facilitator, CWP

RECOMMENDATIONS ON THE 2017 FEDERAL BUDGET ESTIMATES
(Frivolous, Inappropriate, Unclear and Wasteful Expenditure)

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
STATE HOUSE – HQTRS					
22021014	BUDGET EXPENSES & ADMINISTRATION	18,240,194	This is already covered in the personnel vote of the State House. There is no need for another specific vote. Save this vote.	0	18,240,194
22021017	ANTI-CORRUPTION	8,539,200	What actually is this budget line item for? With all the anti-corruption agencies reporting to the President. There is no need for this item. Save this vote.	0	8,539,200
22021007	WELFARE PACKAGES	209,550,000	This should be covered by the personnel cost. Why make a separate provision for welfare? Save this sum.	0	209,550,000
22021001	REFRESHMENT & MEALS	97,200,000	The State House has a provision for food stuff and catering supplies; yet it is making provisions for refreshment and meals Consider reducing this vote by 70% due to the present hard times facing the country.	29,160,000	68,040,000
22021004	MEDICAL EXPENSES	53,027,086	Why make another provision for medical expenses when there is N68.7 million for NHIS in the budget and provisions have been made for state House Clinic. Save the sum.	0	53,027,086
220204	MAINTENANCE SERVICES - GENERAL	467,053,848	N 282,962,558 was budgeted in 2016 for MAINTENANCE SERVICES – GENERAL and the makeup of this maintenance is still the same with that of the previous years. Various assets maintained in 2016 may not need as much as this sum budgeted for maintenance in 2017 since it is a yearly routine thing. NASS, please reduce by 50%	233,526,000	233,527,848
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	123,223,000	This is on the high side; retain the 2016 figure of 92,645,771.	92,645,771	30,577,229
22021002	HONORARIUM & SITTING ALLOWANCE	556,592,736	This is on the high side; reduce by 50%.	278,296,368	278,296,368
22020603	RESIDENTIAL RENT	77,545,700	There is need to clarify - who is the landlord of the State House?		
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	100,820,300	The State House voted 80,255,070 in the 2016 budget to PURCHASE OF CANTEEN/KITCHEN EQUIPMENT. Why repeat the same purchase in 2017 within a space of less than 12 months? Please this	0	100,820,300

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
			amount should not be approved if actually the same items were purchased in 2016 because the items cannot just get bad in less than 12 months		
23010105	PURCHASE OF MOTOR VEHICLES	100,800,000	It will make sense if the procurement is from local vehicle companies as this will empower them thereby creating jobs. NASS should tie approval to purchase of locally assembled vehicles. However, should the State House buy vehicles every year?		
23010108	PURCHASE OF BUSES	97,200,000			
23010132	PURCHASE OF DEFENCE EQUIPMENT	124,575,000	In 2016 Budget, there was a provision of 198,364,641 for the same budget head. Has the already purchased ones in 2016 spoiled? NASS should reconsider.		
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,847,384,012	This amount for just REHABILITATION/REPAIRS OF FIXED ASSETS is on the high side when we already have provision for maintenance of assets. Reduce by 50%.	2,923,692,006	2,923,692,006
23050102	COMPUTER SOFTWARE ACQUISITION	103,900,692	242,010,000 was spent in 2016 budget to acquire COMPUTER SOFTWARE. Why another huge sum for already procured and installed software? Please reduce by 70%.	31,170,208	72,730,484
SHIUF91 977964	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATIONS, BUILDING/CIVIL AND ENVIRONMENTAL SERVICES WITHIN AND AROUND VILLA FACILITIES (PRESIDENT/VP OFFICES/RESIDENCES, OLD AND NEW ADMIN COMPLEXES, VILLA POWER HOUSE, CONFERENCE CENTER, BANQUET HALL, AUDITORIUM, PRESIDENTIAL/MINIS	4,953,184,635	Is there a total breakdown or wear off of all villa facilities that we need as much as NGN5 billion to fix? NASS should ask for the breakdown and specifics of this maintenance project. However, in the spirit of the times, reduce by 70%.	1,485,955,390	3,467,229,245

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	TERIAL LOUNGES AND CHALETS AT THE PRESIDENTIAL WING-AIRPORT ETC)				
SHIUF32 108677	PURCHASE OF TOOL BOXES, MOTORISED JACKS, DIAGNOSTIC MACHINES, TYRE CHANGING MACHINES AND KITS PRESSURE MACHINES	30,000,000	In 2016 budget, same amount was voted for same items. What happened to it that it needs to be changed in 2017? Or is this just a play on words? NASS, please find out if it was purchased as budgeted in 2016.If they were bought, kindly remove from the budget.	0	30,000,000
SUB TOTAL					7,494,269,960
STATE HOUSE (PRESIDENTS OFFICE)					
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	114,967,140	This is on the high side; reduce by 60%.	45,986,856	68,980,284
22021002	HONORARIUM & SITTING ALLOWANCE	188,000,004	We already have provision for honorarium and sitting allowance in the sum of 556,592,736 in State House HQTRS. Why make another provision for sitting allowance? NASS, please remove	0	188,000,004
SUB TOTAL					256,980,288
STATE HOUSE OPERATIONS - VICE PRESIDENT					
22021007	WELFARE PACKAGES	24,400,000	This line item is unknown to Nigerian law. Save this sum.	0	24,400,000
SUB TOTAL					24,400,000
STATE HOUSE MEDICAL CENTRE					
22020307	DRUGS & MEDICAL SUPPLIES	290,455,312	This sum is disproportionate to the number of persons attending the Medical Centre. Reduce by 60%.	116,182,125	174,273,187
SUB TOTAL					174,273,187
STATE HOUSE LAGOS LIAISON OFFICE					
SHLLO87 758779	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATIONS, BUILDING/CIVIL	145,869,150	It is annual and routine and money was voted for the same purpose last year. Therefore, reduce by 70% as the vote is on the high side.	43,760,745	102,108,405

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	AND ENVIRONMENTAL SERVICES WITHIN STATE HOUSE LAGOS FACILITIES (DODAN BARRACKS, VP RESIDENCE/GUEST HOUSES AT IKOYI, ETC)				
SUB TOTAL					102,108,405
BUREAU OF PUBLIC ENTERPRISES (BPE)					
23050102	COMPUTER SOFTWARE ACQUISITION	23,057,363	In previous years, COMPUTER SOFTWARE had been acquired. Please reduce by 50%.	11,528,682	11,528,681
23050103	MONITORING AND EVALUATION	174,310,066	This is on the high side and appeared again under the code BOPEB69816231 as MONITORING AND EVALUATION OF PRIVATIZED ENTERPRISES. Reduce by 50% and cross check if there is no duplication.	87,155,033	87,155,033
SUB TOTAL					98,683,714
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)					
NEMAN0 6916936	NEMA OWNED NORTH WEST ZONAL OFFICE BUILDING KADUNA	20,097,513	There is no clear definition of what this money budgeted will be used for. NASS should demand for the specifics and the cost.		
NEMAN1 7571050	NEMA MISSION CONTROL CENTER (MCC)	131,646,756			
NEMAN1 3440244	NEMA OWNED SOUTH WEST ZONAL OFFICE BUILDING LAGOS	158,954,405			
NEMAN0 1875581	NEMA OWNED SOUTH SOUTH ZONAL OFFICE BUILDING PORT HARCOURT	103,939,436			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
NEMAN6 3766418	NEMA OWNED SOUTH EAST ZONAL OFFICE BUILDING ENUGU	91,482,102			
ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)					
22021009	SPORTING ACTIVITIES	41,206,000	This is on the high side. Please, reduce by 50%.	20,603,000	20,603,000
22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	500,000,000	Do we need a budget line item for Discipline and Appointment? What are the functions of the Human Resource Department? There is need for explanation and justification if not, kindly save this sum.	0	500,000,000
220204	MAINTENANCE SERVICES - GENERAL	209,180,817	The sum of 106,613,845 was budgeted in 2016 for MAINTENANCE SERVICES – GENERAL and the make-up of this maintenance is still the same with that of the previous years. The various assets maintained in 2016 may not need as much as this sum budgeted for maintenance in 2017 since it is a yearly routine thing. NASS, please reduce this vote by 50%.	104,590,408	104,590,408
EAFCC04 762240	COMPENSATION FOR LAND ACQUISITION-COMPENSATION TO LAND OWNERS IN NIGER STATE	190,000,000	NASS should ask for the details of those to be compensated in terms of their numbers, names and sizes of land on which compensations are to be paid.		
EAFCC37 010819	PURCHASES OF OPERATIONAL MOTOR VEHICLES	345,000,000	The two demands for vehicles should be merged and the first sum of N345m approved. Save the second N110m.	345,000,000	110,000,000
EAFCC30 914059	PURCHASES OF MOTOR VEHICLE FOR LOGISTICS AND ADMINISTRATIVE PURPOSES	110,000,000			
EAFCC59 785767	COMPLETION OF ON GOING NEW HEAD OFFICE BUILDING CONSTRUCTION	4,583,616,838	What is the difference between the completion and the consultancy? Kindly clarify.		
EAFCC73 794679	CONSULTANCY FOR HEAD OFFICE PROJECT	244,727,624			
EAFCC25	FURNISHING THE	1,100,595,088	Again, is it the same uncompleted head office building	550,297,544	550,297,544

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CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
778751	NEW HEAD OFFICE		that is about to be furnished? The estimate is on the high side for mere furnishing. Consider reducing by 50%.		
SUB TOTAL					1,285,490,952
BUREAU OF PUBLIC PROCUREMENT (BPP)					
22021007	WELFARE PACKAGES	12,267,570	This has already been provided in the personnel cost. Save this sum.	0	12,267,570
22020701	FINANCIAL CONSULTING	91,500,000	What benefit has this budget head over the years brought to the BPP? If there is no significant benefit, NASS should disapprove this SUM.	0	91,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	23,962,500	55,377,126 was spent in 2016 budget for printing of non-security documents. There is need to check if existing stock can serve the purpose.		
23050102	COMPUTER SOFTWARE ACQUISITION	544,932,603	503,270,381 was spent in 2016 budget for COMPUTER SOFTWARE ACQUISITION. What happened to already purchased and installed software? Reduce by 60%.	217,973,041	326,959,562
SUB TOTAL					430,727,132
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES					
22021007	WELFARE PACKAGES	10,000,000	This has already been provided in the personnel cost. Save this sum.	0	10,000,000
NAEC&1 4940987	NUCLEAR POWER PLANT PLANNING, SITE CHARACTERISATION AND SELECTION PROJECTS	633,404,862	Advanced countries like Germany and Japan are closing down their nuclear power plants whilst Nigeria is seeking to procure one. We do not have the technology, capacity and discipline to handle nuclear power generation. NASS should approve this project on the condition that 99.9% of Nigerians have signed up to mass suicide.	0	633,404,862
NAEC&0 9167340	IMPLEMENTATION OF GRADUATE AND UNDER GRADUATE DEGREE PROGRAMMES IN NUCLEAR SCIENCE AND ENGINEERING	108,780,000	Where will this take place; at the center or any other higher institution in Nigeria? There is need for details.		
SUB TOTAL					643,404,862

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FEDERAL MINISTRY OF HEALTH - HQTRS					
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	37,801,499	This budget head is totally unclear. Do we need to spend money to administer the budget? Please save this sum. The personnel vote already covers this activity.	0	37,801,499
22021007	WELFARE PACKAGES	7,695,057	This has already been provided in the personnel vote. Save this sum.	0	7,695,057
22020701	FINANCIAL CONSULTING	13,305,949	What benefit has this budget head over the years brought to the FMH? If there is no significant benefit, NASS should disapprove this vote.	0	13,305,949
23050111	OPERATION COST OF THE PROGRAMM	2,029,824,826	There is need for clear and sufficient specification as to what this operation cost stands for.		
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	6,644,110,003	There is need for clear and sufficient specification as to what this GOVERNANCE AND INSTITUTIONAL REFORMS stands for. If there is no clarity, save this vote.	0	6,644,110,003
FMOHK8 6923034	PLACING 100,000 NIGERIANS ON HIV TREATMENT AND MANAGEMENT; CCM SUPPORT	1,500,000,000	The number of persons to be placed on treatment and the vote budgeted is too small considering the number of Nigerians in need of HIV/AIDS treatment and care. This vote should be increased with savings made under other budget heads.		
FMOHK0 1140397	BUDGET PROCESS FOR 2018	15,000,000	Why make budgetary provision for a function that can be handled by already paid personnel of the Ministry? Save this sum.	0	15,000,000
FMOHK4 2416791	QUALITY CONTROL EQUIPMENT	42,500,000	There is need for clear and sufficient specification as to what this QUALITY CONTROL EQUIPMENT stands for. Otherwise, save this vote.		
FMOHK2 1620927	STATUTORY INSPECTION AND ANALYSIS OF FINANCIAL STATEMENT	22,000,000	What kind of analysis of financial statement will cost as much as this after annual audit process? Please NASS should demand for clear and significant explanation or better save this vote.	0	22,000,000
FMOHK1 4669869	PURCHASE OF DEFIBRILLATORS TO BE DISTRIBUTED TO PRIMARY HEATH CENTRES	40,491,074	This same DEFIBRILLATORS TO BE DISTRIBUTED TO PRIMARY HEATH CENTRES was budgeted for in 2016. What happened to it? Was it not actually bought? Could this be an additional purchase or just a normal fixing in of items for procurement which at the end of the day, will not be bought?		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
FMOHK3 7145748	PRODUCTION AND MANUFACTURING EQUIPMENT	30,000,000	What is the meaning of PRODUCTION AND MANUFACTURING EQUIPMENT? NASS should ask for specific explanation of what this equipment stands for before approval.		
FMOHK2 4017502	UNITED STATES OFFICE OF INSPECTOR GENERAL (OIG) REFUND FOR GAVI	1,645,505,500	NASS through its oversight function should ensure that those persons responsible for mismanaging this money that the treasury is now refunding to GAVI return this sum to the treasury.		
SUB TOTAL					6,739,912,508
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)					
22021007	WELFARE PACKAGES	163,421,115	This has already been provided in the personnel vote. Save this sum.	0	163,421,115
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	237,999,999	How many staff works in this office? NASS should drastically cut this sum by not less than 90%.	23,800,000	214,199,999
22021003	PUBLICITY & ADVERTISEMENTS	200,000,000	This is on the high side considering the plethora of government owned media organisations. Please, reduce by 50%.	100,000,000	100,000,000
22020601	SECURITY SERVICES	104,330,202	What is the justification for budgeting for Security Services when this service can be provided by relevant official and national security apparatus? Please, save this sum.	0	104,330,202
22021002	HONORARIUM & SITTING ALLOWANCE	528,276,942	This is outrageously high. Reduce by 50%.	264,138,471	264,138,471
22020605	CLEANING & FUMIGATION SERVICES	106,834,266	This amount for just cleaning and fumigation is on the high side. Reduce amount by 50%.	53,417,133	53,417,133
23050102	COMPUTER SOFTWARE ACQUISITION	515,560,307	NASS should get the details of the type of software and its purpose, previous software procured and the need for this costly software. However, save 50% of this sum.	257,780,153	257,780,153
SGFSC6 4257721	PROCUREMENT OF VEHICLES FOR OFFICES/UNITS UNDER OSGF	32,003,800	The total amount of 432,193,800 for purchase of vehicle is on the high side. However, NASS should insist that the vehicles are procured from Nigerian produced or assembly vehicle plants.		
SGFSC3 2136495	PURCHASE OF VEHICLE FOR 7NO.	280,099,999			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	FORMER PRESIDENT/HEADS OF STATE				
SGFSC3 5757821	PURCHASE OF VEHICLE FOR 4NO. FORMER VICE PRESIDENT/ CHIEFS OF GENERAL STAFF	120,090,000			
SGFSC9 8574109	EDCMS (ELECTRONIC DOCUMENT AND CONTENT MANAGEMENT SYSTEM)	290,000,000	This is clearly a play on words. Try and spot the difference between the three provisions. The requests are one and the same, basically for an electronic document management system. This is an attempt to get money out of the treasury. English words are plain and simple to understand by anyone who passed through a requisite education course. Pray, what is the document management system as at now? Are we just trying to devise a new system? Retain N45m and save the other sums.	45,000,000	424,086,307
GFSC520 26904	ELECTRONIC DOCUMENT MANAGEMENT & ARCHIVAL SYSTEM IN OSGF	45,000,000			
SGFSC9 4014270	SUPPORT AND MAINTENANCE: E-COUNCIL DOCUMENT MANAGEMENT	104,586,307			
SGFSC0 8670851	ARCHIVAL PROJECT PHASES I,II AND III (CABINET SECRETARIAT DOCUMENT AND FILE DIGITIZATION)	29,500,000			
SGFSC0 3650371	PROCUREMENT & INSTALLATION OF SECURITY SYSTEM ACROSS SELECTED MDAS	1,322,661,010			
			SUB TOTAL		2,242,703,886
NATIONAL IDENTITY MANAGEMENT COMMISSION					
22021007	WELFARE PACKAGES	11,000,000	This has already been provided in the personnel vote. Save this sum.	0	11,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
22021001	REFRESHMENT & MEALS	13,500,000	Is NIMC running a restaurant chain? Spending N13.5m on refreshment and meals by an identity management agency is on the high side. Reduce by 50%.	6,750,000	6,750,000
23050102	COMPUTER SOFTWARE ACQUISITION	453,938,000	This seems to be repetitive with the Commission each year. NASS should check why this yearly procurement of computer software. Reduce some by 60%.	181,575,200	272,363,800
23050111	OPERATION COST OF THE PROGRAMM	13,000,000	There is need for clear and sufficient specification as to what this operation cost stands for.		
SUB TOTAL					290,113,800
FEDERAL ROAD SAFETY COMMISSION					
23010105	PURCHASE OF MOTOR VEHICLES	653,665,000	Approval should be tied to the Buy Made In Nigerian Campaign.		
23020114	CONSTRUCTION / PROVISION OF ROADS	110,000,000	Does FRSC construct roads?		
23050102	COMPUTER SOFTWARE ACQUISITION	229,015,646	Is software purchase a yearly thing? Please reduce by 60%.	91,606,258	137,409,388
SUB TOTAL					137,409,388
NEPAD (NIGERIA)					
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	7,000,000	There is no need for a special vote to the budget and its administration. Save this vote.	0	7,000,000
22021007	WELFARE PACKAGES	27,430,000	This has already been provided in the personnel vote. Save this vote.	0	27,430,000
SUB TOTAL					34,430,000
NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)					
It is imperative to state that most of the line items in the NACA estimates are generally couched and not amenable to anyone (except the crafters of the estimates) knowing what is actually proposed. It is very short on specifics and there is little or nothing voted for drugs and the management of HIV patients. NASS should interrogate the provisions and demand the specifics of the estimates and possibly realign them to vote money for antiretroviral drugs and treatment.					
22021014	ANNUAL BUDGET EXPENSES &	2,018,590	There is no need for a special vote to the budget and its administration. Save this sum.	0	2,018,590

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	ADMINISTRATION				
22021007	WELFARE PACKAGES	20,000,000	This has already been provided in the personnel vote. Save this sum	0	20,000,000
23050111	OPERATION COST OF THE PROGRAM	2,634,201,639	This seems to be the new budget word for the year. What is the meaning of OPERATION COST OF THE PROGRAM? Which program?		
NACOA4 4781690	TO INCREASE PUBLIC SECTOR FUNDING OF HIV/AIDS	92,112,604	This provision is unclear and does not define the purpose for which it is provided. Please clarify.		
NACOA1 3084914	DEVELOPMENT OF STRATEGIES AND PLANS FOR TRANSITION AND SUSTAINABILITY OF EXISTING PROJECTS	52,790,850	This is on the high side for the development of strategies and plans. Reduce by 70% and save the second vote.	15,837,255	36,953,595
NACOA3 4405713	NATIONAL HIV/AIDS OPERATIONAL PLAN DEVELOPMENT PROJECT	25,528,750		0	25,528,750
NACOA1 5741110	FACILITATE NACA'S VISIBILITY THROUGH SPECIAL EVENTS	48,965,000	This cannot be a priority programme considering the huge and unmet need for services and anti-retroviral drugs. Save this sum.	0	48,965,000
NACOA8 6101584	IMPLEMENT NACA DG CORPORATE LEVEL ENGAGEMENT, ADVOCACY AND INTERFACE WITH NATIONAL AND INTERNATIONAL ENTITIES.	117,380,400	This provision is unclear and does not define the purpose for which it is provided. Please clarify and if it makes sense, reduce by 70%.	35,214,120	82,166,280
NACOA0 1487042	IMPLEMENTATION OF IPSAS	33,000,000	NACA does not need 33m to implement IPSAS. It is outrageously high. Reduce by 80?	6,600,000	26,400,000
SUB TOTAL					242,032,215

NATIONAL HAJJ COMMISSION OF NIGERIA

The Constitution of the Federal Republic of Nigeria 1999 (as amended) forbids the adoption of a state or national religion. The sum yearly voted for Hajj should be saved. Anybody that wants to go for Hajj should do that on his/her own account. It is needless using national resources to serve a set of persons in the

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
country in the name of religion when religion has been identified as one of the major causes of conflict in the country. Save the sum. <u>1,559,818,216</u>					
NIGERIA CHRISTIAN PILGRIM COMMISSION					
The Constitution of the Federal Republic of Nigeria 1999 (as amended) forbids the adoption of a state or national religion. The sum yearly voted for pilgrimage should be saved. Anybody that wants to go for pilgrimage should do that on his/her own account. It is needless using national resources to serve a set of persons in the country in the name of religion when religion has been identified as one of the major causes of conflict in the country. At the same time, this is discrimination against persons who are neither Christians nor Moslems. Save the sum. <u>889,902,868</u>					
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)					
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,264,150	The personnel vote takes care of this. Save this sum.	0	1,264,150
22021007	WELFARE PACKAGES	2,892,480	This has already been provided in the personnel vote. Save this sum.	0	2,892,480
NLRCN9 0769162	LOTTERY AGGRESSIVE EDUCATION NATIONWIDE FOR INCREASE REVENUE GENERATION	447,276,549	There is need for clear and sufficient specification as to what these votes will achieve. The details and specifics are needed. However, reduce the vote by 50%.	223,638,274	223,638,275
NLRCN8 3927769	RESEARCH AND CAPACITY BUILDING FOR NLRC STAFF NATIONWIDE	426,482,436			
NLRCN8 9462813	LOTTERY MAPPING NATIONWIDE	350,425,000			
SUB TOTAL					227,794,905
NATIONAL BOUNDARY COMMISSION					
22021007	WELFARE PACKAGES	2,511,000	Although repeated twice, it should all be saved because this has already been taken care of by personnel cost.	0	2,511,000
22021007	WELFARE PACKAGES	22,570,000		0	22,570,000
SUB TOTAL					25,081,000
BORDERS COMMUNITIES DEVELOPMENT AGENCY					
All the capital projects under this Agency do not have a location. NASS should verify their location and let this reflect in the approved budget for ease of monitoring by stakeholders.					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	7,837,532	This has been taken care of by the personnel vote. Save this sum.	0	7,837,532
22021007	WELFARE PACKAGES	15,825,759	This has been taken care of by the personnel vote. Save this sum.	0	15,825,759
22020601	SECURITY SERVICES	9,431,022	Security should be provided by the national security architecture. Please save sum.	0	9,431,022
NPCBY5 8213724	FIELD DEMARCATION	1,950,000,000	This appears to be on the high side and without specific details. Save 50% of this sum.	975,000,000	975,000,000
			SUB TOTAL		1,008,094,313
FEDERAL MINISTRY OF EDUCATION – HQTRS					
23050102	COMPUTER SOFTWARE ACQUISITION	131,959,286	NASS should clarify whether there is actual need for this software and the use to which previously acquired software has been put.		
23050111	OPERATION COST OF THE PROGRAMM	147,507,319	These two provisions are for line items which are only known to those who crafted the estimates. Clarity is required or in the alternative the sums should be saved.	0	147,507,319
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	50,000,000		0	50,000,000
22021007	WELFARE PACKAGES	691,567,500	Save this sum as the personnel cost has already provided for same.	0	691,567,500
22021002	HONORARIUM & SITTING ALLOWANCE	650,406,050	This is on the high side. Reduce and save 40% of the line item.	390,243,630	260,162,420
FMOET8 0387036	SENSITIZATION OF PARASTATALS, STAFF AND STUDENT OF 104 FEDERAL GOVERNMENT COLLEGES	4,579,012	Sensitization on what? Save this sum.	0	4,579,012
FMOET4 1536680	HIGH LEVEL MEETINGS AND ADVOCACY VISITS WITH GOVERNORS TO DISCUSS STRATEGIES IN DEALING WITH OUT OF SCHOOL CHILDREN IN 6 GEO-POLITICAL ZONE	60,000,000	This can be accomplished without so much money. Reduce by 50%.	30,000,000	30,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	WITH PSE				
FMOET2 0510367	IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)	120,667,600	NASS should clarify what exactly this vote is meant to achieve. IPSAS can be operated in the Ministry without spending so much. Reduce by 50%.	60,333,800	60,333,800
FMOET6 3328878	PURCHASE OF 3NOS TOYOTA LC V8 2016 AT THE RATE OF N68.6M EACH	205,800,000	Is there no local equivalent of these vehicles? The local content rule or Buy Made in Nigeria should guide the vote for these line items if the need for them is established.		
FMOET0 4195166	PROCUREMENT OF TWO (2) TOYOTA HIGH BREED CAMRY SALOON, 2015 MODEL	18,880,000			
FMOET7 4680218	PURCHASE OF UTILITY VEHICLES-3 HILUX VANS AND 2 COASTER BUSES	88,000,000			
FMOET0 7782359	AMENDMENT OF THE UNIVERSAL BASIC EDUCATION ACT,2004	10,000,000		What role is the Ministry playing in the amendments? Is the Ministry now a part of the legislature? Save these sums.	0
FMOET8 9597665	AMENDMENT OF THE TERTIARY EDUCATION TRUST FUND ACT	10,000,000		0	10,000,000
FMOET6 1712233	STATUTORY PRESIDENTIAL VISITATION EXERCISE INTO THE AFFAIRS OF FEDERAL TERTIARY INSTITUTIONS	534,521,000	Reduce by 50% as this is excessive	267,260,500	267,260,500
FMOET2 3806174	RESEARCH ON STATE OF TERTIARY EDUCATION IN NIGERIA ESTABLISHED A COMPREHENSIVE	50,270,000	Could this be linked with governance and institutional reforms? Clarify		

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	DATA ON STATUS OF PROGRAMMES, STAFF AND STUDENT TO IMPROVE GOVERNANCE, FUNDING, QUALITY, ENROLLMENT AND ACADEMY/INDUSTRY LINKAGES, EXPERTS MEETING				
SUB TOTAL					1,531,410,551
FEDERAL MINISTRY OF ENVIRONMENT- HQTRS					
22021007	WELFARE PACKAGES	24,250,408	This has been taken care of in personnel votes. Save this sum.	0	24,250,408
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	642,400,000	Save this sum if there are no details of projects and activities to be funded under this heading.	0	642,400,000
FMOEC5 2731098	ASSESSMENT OF IMPACTS, ADAPTATION AND VULNERABILITY TO CLIMATE CHANGE IN NORTH EASTERN NIGERIA	8,979,840	Where exactly in the North East? The exact location is needed as this sum is too paltry for the exercise in the whole North East geopolitical zone.		
FMOEC1 2268882	CLEAN AND GREEN PROGRAM	134,875,374	This is a nebulous project without a concise meaning. Where is the project located? Save this sum.		134,875,374
FMOEC0 9833127	DEVELOPING A NATIONAL FRAMEWORK FOR ECOSYSTEM BASED ADAPTATION	57,157,001	After budgeting for review of policies and guidelines, this vote is unclear as to its purpose and what it is meant to achieve. Save this sum.	0	57,157,001
FMOEC5 3124758	ASSESSMENT OF HOUSEHOLDS DEPENDING ON FUELWOOD AS A SOURCE OF ENERGY IN 20 COMMUNITIES OF GOMBE AND	30,000,000	What does the assessment aim to achieve? Should an assessment be an end in itself? The whole of this money should be saved	0	30,000,000

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	ZAMFARA STATES				
FMOEC6 6640335	EROSION CONTROL AND FORESTRY PROJECTS ACROSS THE 6 GEO-POLITICAL ZONES FOR CLIMATE ACTION AND PROGRAMME	750,000,000	There is need for specificity in terms of exact location of projects. It will be difficult to monitor projects without location.		
FMOEC8 0664332	ESTABLISH 44HA OF WOODLOT AND PROVIDE OF WATER SOURCE	171,349,286	There is need for specificity in terms of exact location of projects. It will be difficult to monitor projects without location.		
FMOEC7 3033323	ESTABLISHMENT OF 10HA ACACIA SENEGAL PLANTATION TO COMBAT DESERTIFICATION AND MITIGATE THE EFFECT OF DROUGHT AND CLIMATE CHANGE	8,597,342	There is need for specificity in terms of exact location of project. It will be difficult to monitor projects without location.		
FMOEC1 6825860	COMPLETION OF THE DEVELOPMENT OF PILOT GHG MITIGATION PROJECT IN FCT FOR CAPTURING OF METHANE FROM LANDFILL FOR ENERGY PRODUCTION	19,050,099	FCT has no landfill. Cross check to confirm the existence of such landfill.		
FMOEC3 8281206	NATIONAL IMPLEMENTATION OF NIGERIA'S NDC	59,497,451	There is need for specificity. What exactly is this project all about? Implementation of NDCs requires huge sums of money for sectoral projects, programmes and policy change. This activity/project is nebulous. Kindly clarify. Save this sum.	59,497,451	59,497,451
FMOEC4	SUSTAINABLE	9,998,000	Which wetlands and at what location will be managed		

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
5335132	MANAGEMENT OF CRITICAL WETLAND ECOSYSTEM AND STRENGTHENING OF COMMUNITY LIVELIHOOD		with this amount? There is need for specificity.		
FMOEC3 7781594	SENSITIZATION WORKSHOP ON CAPITAL BUDGET IMPLEMENTATION.	15,000,000	There is no need for a sensitization workshop for the implementation of the Ministry's capital budget. Save this sum.	0	15,000,000
SUB TOTAL					953,180,234
NATIONAL PARK HEADQUARTERS					
NPHET13 387705	KITTING OF OFFICERS AND MEN OF NATIONAL PARK SERVICE	100,000,000	This appears to be on the high side. Consider a reduction by 50%.	50,000,000	50,000,000
SUB TOTAL					50,000,000
FORESTRY RESEARCH INSTITUTE IBADAN					
FRIOI584 66661	NATIONAL AFFORESTATION PROGRAMME	810,932,000	This appears to be on the high side after provisions have been made in the budget of the Ministry's headquarters for tree planting. Clarify the need for this large sum of money.		
NATIONAL AGENCY FOR GREAT GREEN WALL, HQTRS					
NAFGG0 0313503	PROGRAM MONITORING AND EVALUATION	119,306,000	This appears to be on the high side. The capital vote for the Agency is 1,283,691,405. To dedicate 9.3% of the capital vote to M&E is not proper. Save 50% of this amount.	59,653,000	59,653,000
NAFGG8 4918019	PROMOTION OF ALTERNATIVE LIVELIHOODS	120,410,000	Specificity is needed for the type(s) of alternative livelihoods to be promoted and the location of such promotional projects.		
NAFGG5 4305923	DRYLANDS RESTORATION THROUGH MASSIVE AFFORESTATION	994,198,405	After provisions have been made for tree planting and afforestation in the Ministry's headquarters vote and the Ibadan Forestry Research Institute, there is need to determine whether this vote is not duplication.		
SUB TOTAL					59,653,000
FEDERAL MINISTRY OF AGRICULTURE - HQTRS					
The idea of promoting various crop, fisheries and animal value chains is good. But all the provisions running into several billions of naira at the headquarters are devoid of specificity and cannot be monitored by any person outside the crafters of the budget in the Ministry. Nigerians need to know the details and specifics of what is to be done with public resources in the sector. NASS should insist on the details being made available in the budget. Further, it would make sense					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
and return better results if the promotion of the value chains is devolved to the research institutes and agencies that have a mandate on them rather than being domiciled in the headquarters of the Ministry.					
FMOAS6 9369220	LIVELIHOOD INTENSIVE FAMILY ENTERPRISE (LIFE) PROGRAMMES	3,381,858,499	This is in need of clarification. The amount involved is big. However, save 50% of this vote.	1,690,929,249	1,690,929,249
FMOAS4 7497608	LAND AND CLIMATE MANAGEMENT	5,097,938,293	This is in need of clarification. The amount involved is big.		
FMOAS9 4633049	UPGRADE/MODIFICATION OF AGRICULTURAL SKILL ACQUISITION CENTRES	519,160,346	This is in need of clarification. The amount involved is big.		
FMOAS5 3149469	FORMULATION OF AGRICULTURAL POLICIES BY THE STAKEHOLDERS TOWARDS DEVELOPMENT OF AGRICULTURAL SECTOR IN NIGERIA	70,284,354	This amount needs to be saved since the Agriculture Promotion Policy has already being launched.	0	70,284,354
FMOAS0 3849782	HUMAN CAPITAL FOR AGRICULTURAL DEVELOPMENT	208,158,406	There is need for clarity and specificity on what the vote is all about. Is this for staff of the Ministry or outsiders? Also, this should be reconciled with the vote for extension services.		
SUB TOTAL					1,761,213,604
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN					
ARAMI69 315489	POLICY DEVELOPMENT AND REVIEW SEMINAR	42,999,856	The Institute is not a policy making agency and this assignment properly belongs to the head office which has already developed the Agriculture Promotion policy. Save this sum.	0	42,999,856
SUB TOTAL					42,999,856
NATIONAL VETERINARY RESEARCH INSTITUTE-VOM					
23040101	TREE PLANTING	97,666,384	It appears that tree planting is not part of the mandate of the Veterinary Research Institute. Also, the tree planting location is not stated. Save and reprogramme this fund.	0	97,666,384
SUB TOTAL					97,666,384
FEDERAL MINISTRY OF TRANSPORT – HQTRS					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	25,000,000	This is already covered by personnel expenses. Save this sum.	0	25,000,000
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	560,328,790	This is nebulous and unclear. Clarity is required. Save this sum.	0	560,328,790
FMOTY9 2726514	PERFORMANCE AUDIT FOR AGENCIES IN TRANSPORTATION, NPA, NIMASA SHIPPERS COUNCIL AND MAN ORON	1,100,000,000	80% of this sum should be saved as the vote is excessive.	220,000,000	880,000,000
FMOTY3 5514831	AUTOMATION OF THE FUNCTIONS AND OFFICE PROCESS OF THE MINISTRY	136,160,000	This is an unclear vote that requires clarity to define the purpose of the request. However, automation is not an expenditure head on its own. Save the vote.	0	136,160,000
FMOTY5 5228388	ESTABLISHMENT OF NATIONAL CARRIER (APPOINTMENT OF TRANSACTION ADVISER AND OTHERS)	555,000,000	Do we need a national carrier or a flag carrier? For government to begin to invest in air transport even if it is in conjunction with the private sector is a repudiation of the original privatization policy. This should be left entirely to the private sector to establish a flag carrier. Save these sums.	0	555,000,000
FMOTY8 1653467	CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER	200,000,000		0	200,000,000
FMOTY5 4565566	PROVISION OF TRANSIT HOTEL AT MMIA	101,262,291	Establishing a hotel at NMIA should be left to the private sector to build and run as the government cannot effectively run such a hotel. Save this sum.	0	101,262,291
FMOTY6 0200395	FINALIZATION OF THE NATIONAL TRANSPORT POLICY (NTP) DOCUMENT AND ITS PRODUCTION FOR STAKEHOLDERS	25,090,000	The two provisions are one and the same. Save the second line item sum.		25,090,000
FMOTY6 9421670	DEVELOPMENT OF THE NATIONAL URBAN TRANSPORT	34,000,000		0	34,000,000

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	POLICY (NUTP)				
FMOTY6 0131985	ENGINEERING RESEARCH AND DEVELOPMENT ON RAIL AND MARINE INFRASTRUCTURE	12,197,784	This provision is hanging as specific provisions have been made for research and development on rail and marine infrastructure. Save this sum.	0	12,197,784
FMOTY0 0098705	PROCUREMENT OF UTILITY VEHICLES (FOR MONITORING AND BUDGET IMPLEMENTATION)	100,000,000	The foregoing are for monitoring and evaluation. They should be consolidated and a single sum provided which should not exceed 200,000,000. The provisions as they stand are excessive.	200,000,000	158,689,200
FMOTY7 2261842	CAPITAL BUDGET IMPLEMENTATION/MONITORING SCHEDULE BY BUDGET OFFICE OF THE FEDERATION AND OFFICIALS OF BUDGET DIVISION OF THE MINISTRY	88,491,200			
FMOTY5 9898238	SERVICOM MONITORING FOR COMPLIANCE TO SERVICE DELIVERY	54,100,000			
FMOTY8 4276241	CAPITAL BUDGET IMPLEMENTATION/MONITORING SCHEDULE AUDITOR GENERAL OFFICE OF THE FEDERATION & OFFICIALS OF AUDIT DEPT OF THE MINISTRY.	48,490,000			
FMOTY3 2678995	MONITORING & EVALUATION OF CAPITAL PROJECTS BY THE MINISTRY.	67,608,000			
FMOTY9 1481678	CONSTRUCTION OF NEW AIRLINE OFFICE AT NAIA, ABUJA	150,000,000	This should not be different from the ongoing new buildings and construction of new wings of the airport. Save this sum.	0	150,000,000

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
				SUB TOTAL	2,837,728,065
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY					
NIOTT16 412626	SUSTAINABLE RESEARCH	20,000,000	This line item means nothing. It is nebulous and in the absence of clarification should be saved	0	20,000,000
NIOTT59 092155	HUMAN CAPITAL DEVELOPMENT	70,000,000	This line item means nothing. It is nebulous and in the absence of clarification should be saved	0	70,000,000
				SUB TOTAL	90,000,000
NATIONAL INLAND WATERWAYS AUTHORITY					
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	100,000,000	This is a nebulous provision. Save this sum.	0	100,000,000
				SUB TOTAL	100,000,000
NIGERIA COLLEGE OF AVIATION TECHNOLOGY – ZARIA					
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	360,664,725	This is a nebulous provision. Save this sum.	0	360,664,725
				SUB TOTAL	360,664,725
NIGERIA METEOROLOGICAL AGENCY					
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	10,435,300	This has been taken care of by personnel expenses.	0	10,435,300
				SUB TOTAL	10,435,300
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS					
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	2,208,867,316	Kindly clarify what this is for and if no clarification is forthcoming, save this sum.		
FMOWR2 4953332	BUDGET PREPARATION, COORDINATION & QUARTERLY PRODUCTION OF BUDGET REPORTS	34,000,000	This has been taken care of by personnel vote. Save this sum.	0	34,000,000
FMOWR1 6513939	CAPACITY BUILDING FOR ACCOUNT AND BUDGET OFFICERS	34,000,000	Can this vote be reconciled with the one above? Save this sum as a general vote for capacity building for officers in the Ministry has been provided.	0	34,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
FMOWR1 6162286	CAPACITY BUILDING IN CRITICAL AREAS	127,500,000	There is need for specificity about this expenditure head on undefined critical areas as various sums of money have been budgeted for specific capacity building projects. Save this sum.	0	127,500,000
FMOWR3 9654674	CONSTRUCTION OF 27 SMALL EARTH DAM (SDGS	461,000	This vote cannot fund one earth dam. So, how can this be a vote for 27 earth dams? Save this sum.	0	461,000
FMOWR6 2955938	TRANSFORMING IRRIGATION MANAGEMENT IN NIGERIA (TRIMING)	466,532,000	This vote is in need of specific details and clarification.		
FMOWR0 7347313	DEVELOPMENT OF PPP FRAMEWORK FOR WATER SECTOR	31,308,947	Is there no existing framework for PPP's applicable across board? Clarify before approval.		
FMOWR3 9728290	CONSTRUCTION OF DAMS, EROSION AND DRAINAGE FOR THE ZONES	2,000,000,000	Why do we have this omnibus provision when there are provisions for specific dams, erosion and drainage projects? Save this sum.	0	2,000,000,000
FMOWR1 1531678	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN PUBLIC PLACES	439,660,235	Details of the sites are needed. Also, should the Federal Government be constructing these facilities or is it the duty of states and local governments to provide them? Who will maintain them after their construction? Consider saving this sum.	0	439,660,235
FMOWR7 8026039	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN INSTITUTIONS	272,992,988	The institutions should be responsible for this as the Ministry has no mandate to start providing these facilities within autonomous institutions. Save this sum.	0	272,992,988
FMOWR8 5449140	PROMOTION AND ADVOCACY FOR HOUSEHOLD SANITATION AND HYGIENE FACILITIES IN THE RURAL AREAS	516,333,311	Advocacy on sanitation should not take this amount. 60% of this amount should be saved. Moreover, this should be the responsibility of states and local governments.	206,533,324.40	309,799,986.60
FMOWR9 8206253	PAYMENT OF WATER QUALITY CONTROL LIABILITIES	124,544,790	What do these two provisions have in common? Clarify before approval.		
FMOWR2	AFDB SUPPORTED	195,954,094			

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
0441906	WATER QUALITY MONITORING NETWORK PROGRAMME				
FMOWR5 9698254	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	1,402,000,000	Specificity is needed before approval. What exactly is this vote for? Again, the vote should be reduced.	841,200,000.00	560,800,000.00
FMOWR7 2600673	IMPLEMENTATION OF WATER RESOURCES MASTER PLAN	28,000,000	There is nothing by the name of this budget head. Every water project is a step towards the implementation of the Master Plan. Save this sum.	0	28,000,000
FMOWR0 4277004	PROCUREMENT OF PUBLICITY/AWARENESS MATERIALS	12,529,000	What is the difference between these three votes? Clarify before approval. Save 50% of this vote.	17,782,000	17,782,000
FMOWR0 5849296	PUBLIC ENLIGHTENMENT	14,790,000			
FMOWR1 9808682	PROCUREMENT OF OUTDOOR MULTIMEDIA HARDWARE	8,245,000			
			SUB TOTAL		3,829,145,210
ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY					
ARNMF7 6150840	HIV/AIDS PROGRAMME	10,000,000	Which part of the Authority's mandate deals with HIV/AIDS? Save this sum.	0	10,000,000
ARNMF8 2057365	CAPACITY BUILDING 1	15,000,000	Specificity and clarity is imperative. If it is not forthcoming, save this sum.		
ARNMF0 7249379	CONVERSION OF BOREHOLES TO SOLAR POWERED BOREHOLES	20,000,000	Specify where these boreholes are located and their number. Otherwise, this sum should be saved and reprogrammed.		
ARNMF4 9544012	HEADQUARTERS INFRASTRUCTURAL DEVELOPMENT / REHABILITATION	37,986,889	All the foregoing are programmed for the head office under different names. However, they are essentially one and the same. Save a good part of this allocation.	50,000,000	57,986,889
ARNMF0 2813900	REHABILITATION & ASPHALTING OF HEADQUARTER'S ESTATE ROAD, IMO STATE	30,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
ARNMF2 5832536	HEADQUARTERS MAINTENANCE	40,000,000			
ARNMF6 0055368	REVITALIZATION OF RBDA AGRICULTURAL SERVICES (ISI-UZO MINOR IRRIGATION PROJECT (IMIP), IKEM)	30,000,000	This is duplication for one and the same project. Save one part of it.	30,000,000	30,000,000
ARNMF2 2342464	EHABILITATION OF ISI UZO MINOR IRRIGATION PROJECT	30,000,000			
SUB TOTAL					97,986,889
CHAD BASIN RBDA					
CBRCV7 0060874	PURCHASE OF 100 TRCL @ N1,150,000 EACH TO BORNO SOUTH	115,000,000	Tricycles do not cost so much. They go for about ¾ of the price stated in the budget vote. Reduce by 25%.	86,250,000	28,750,000
SUB TOTAL					28,750,000
Some projects in other RBDAs are in need of specification of location and actual project description. Ensure that details are provided before approval.					
NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION					
NIWRM8 2482702	FINALIZATION, PRODUCTION AND LAUNCHING OF THE COMMISSION'S BILL	50,000,000	Producing a bill does not require so much. Cut down by 75%.	12,500,000	37,500,000
SUB TOTAL					37,500,000
MINISTRY OF LABOUR AND EMPLOYMENT					
2202100 1	REFRESHMENT & MEALS	22,211,000	This sum is too much for refreshment and meals, the welfare of staff have been provided for in their remuneration package. Save the sum by 50%	11,105,500	11,105,500
2202100 3	PUBLICITY & ADVERTISEMENTS	142,799,420	This amount is too outrageous for publicity and advertisement reduce by 60%	57,119,768	85,679,652
FMOLA9 7639050	IDENTIFICATION OF EMERGING VOCATIONAL TRADES, PROCUREMENT OF SECURITY DOCUMENTS AND	189,908,104	This provision needs clarification as so many unrelated things are lumped into one budget vote. However, save 50% of this vote.	94,954,052	94,954,052

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	SKILLS DEVELOPMENT TRAINING OF ARTISANS AND CRAFTSMEN IN VOCATIONAL TRADES.				
FMOLA2 5637440	STRENGTHENING OF NATIONAL EMPLOYMENT COUNCIL	127,000,000	What is the definition of strengthening the Council? Will it generate jobs for unemployed Nigerians? Consider reducing this vote by 50%	63,500,000	63,500,000
FMOLA3 8648515	CAPACITY BUILDING FOR THE MINISTRY PROFESSIONAL STAFF & SOCIAL PARTNERS AS STACKHOLDERS IN ATTAINING THE MANDATE OF THE MINISTRY	85,974,000	This appears to be on the high side. Save 50% of this vote.	42,987,000	42,987,000
FMOLA6 3422559	DEVELOPMENT AND IMPLEMENTATION OF A NATIONAL POLICY ON INDUSTRIAL RELATIONS	121,810,256	This appears to be on the high side. Save 50% of this vote.	60,905,128	60,905,128
FMOLA1 5403088	DEVELOPMENT, ADOPTION AND IMPLEMENTATION OF INTERNATIONAL LABOUR CONVENTIONS, RECOMMENDATIONS & PROTOCOLS	350,000,000	Implementing International Labor Conventions should not attract a huge cost as this. This request is outrageous. Save 90% of this vote..	35,000,000	315,000,000
FMOLA6 1586361	NATIONAL ENLIGHTENMENT CAMPAIGN/AWARENESS	43,020,000	This is not the mandate of the Ministry; it should be left to the anti-corruption agencies or ministry of Information and National Orientation Agency. Save the entire sum.	0	43,020,000

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	CREATION ON ANTI-CORRUPTION				
FMOLA4 3206474	CAPACITY BUILDING ON LOCAL AND SPECIAL FOREIGN STUDIES ON CRIMINAL JUSTICE SYSTEM	41,999,000	What exactly is this? It needs further details and clarifications? Save this sum as the vote should not be one for the Ministry. Nigeria has a Ministry of Justice.	0	41,999,000
FMOLA3 6023369	MEDIA TOUR	69,692,532	This expenditure item is not necessary. Save the entire sum.	0	69,692,532
FMOLA9 4494143	PROCUREMENT OF TRAINING CONSUMABLES	45,017,400	This provision is coming after the capacity building vote. Save the entire sum.	-	45,017,400
FMOLA2 3320864	NATIONAL CAMPAIGN FOR THE EXTENSION OF SOCIAL SECURITY FOR INFORMAL ECONOMIC INTEGRATION THROUGH COOPERATIVES	100,000,000	What value do Nigerians expect to derive from this nebulous project? Save the entire sum.	-	100,000,000
FMOLA1 9376456	OUTSOURCING, MANAGEMNET AND MAINTENANCE OF OFFICE FACILITIES AT THE HEADQUARTERS, 36 STATES, FCT, 23 LABOUR OFFICESNAND 6 ZONAL OFFICES NATIONAWIDE	79,421,130	Cross check the request of 85m made for the maintenance of office building at headquarters before approval.	-	-
FMOLA4 4486997	DEVELOPMENT & IMPLEMENTATION OF SECTORIAL GUIDELINES FOR KEY SECTORS OF THE ECONOMY	128,199,072	Guidelines on what. Please, save this sum.	0	128,199,072
FMOLA6	ADOPTION AND	78,062,400	What exactly is involved in the implementation of	39,031,200	39,031,200

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
0231238	IMPLEMENTATION OF GOVERNMENT IPSAS POLICY AND ENSURING IN STATES/ZONAL OFFICES, FCT INCLUSIVE		IPSAS? This has become another opportunity to get money out of the treasury. Save 50% of this vote.		
FMOLA7 8720583	STUDY ON OPTIONS TO BRIDGE GRADUATE SOFT SKILLS MISMATCH FOR IMPROVED EMPLOYABILITY	83,625,700	The study should not cost so much. This demand is on the high side, knowing fully well that the country is undergoing recession. Save 60% of this vote.	33,450,280	50,175,420
FMOLA4 8301268	UPGRADE OF EMPLOYMENT EXCHANGES TO JOB CENTRES IN 36 STATES & FCT AND CREATION OF MINI JOB CENTRES IN 774 LGA	1,506,000,000	What is the difference between an employment exchange and a job centre? Looks like a play on words. Will the centre create new jobs?	-	-
SUB TOTAL					1,191,265,956
0227005001 NATIONAL DIRECTORATE OF EMPLOYMENT					
220210 07	WELFARE PACKAGES	11,260,000	The welfare of staff has been provided for in their remuneration package. Save this sum.	0	11,260,000
220210 01	REFRESHMENT & MEALS	100,000,000	This item is not necessary, the refreshment of staff have been taken care of in their remuneration package. Save the sum.	0	100,000,000
SUB TOTAL					111,260,000
MINISTRY OF MINES AND STEEL DEVELOPMENT					
220210 14	ANNUAL BUDGET EXPENSES & ADMINISTRATION	16,000,000	This vote is already covered by the personnel vote. Save the entire sum.	0	16,000,000
220210 07	WELFARE PACKAGES	51,000,000	This vote is already covered by the personnel vote. Save the entire sum.	0	51,000,000
230201 18	CONSTRUCTION/ PROVISION OF INFRASTRUCTURE	178,500,000	Details for this request should be verified before approval.		

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
FMOS M4389 9673	RESEARCH INTO CLEAN COAL TECHNOLOGY AND ENVIRONMENT	208,810,822	There are existing research conducted on this subject, new research shouldn't attract funds as much as this. Save 90% of this vote. Moreover, there is nothing as clean coal technology that has no environmental costs and externalities. Using coal for power generation is being phased out in many advanced countries. Save this sum. These votes suggest that the ministry has no vehicles at all and is starting from ground zero. This is not the true representation of facts. The vote should be reduced by 30%.	0	208,810,822
FMOS M6246 3799	PROCUREMENT OF FIELD VEHICLES	528,000,000		520,800,000	223,200,000
FMOSM 530792 16	PROCUREMENT OF AN OPERATIONAL VEHICLE FOR M&E FIELD WORK, INSURANCE OF THE VEHICLE, VEHICLE BRANDING, VEHICLE LICENCING, INSTALLATION OF SECURITY GADGETS	216,000,000			
FMOS M2339 3767	PURCHASE OF 1 NO. COASTER 32 SEATER STAFF WELFARE BUS	42,000,000	Is a coaster bus this expensive?		
FMOS M3087 6497	IT AUTOMATION AND WEB PORTAL MAINTENANCE	295,000,000	This appears to be on the high side. Does it cost so much to build a web portal? Reduce by 90%.	29,500,000	265,000,000
			SUB TOTAL		764,010,822
FEDERAL MINISTRY OF WORKS, POWER AND HOUSING					
2202101 4	ANNUAL BUDGET EXPENSES & ADMINISTRATION	33,368,508	The multiplicity of votes for budget related issues is mind boggling. However, the votes have been taken care of by the personnel vote. Save these votes except the N20m for budget software which should be clarified by NASS before approval.	0	33,368,508
FMOWP1 0700358	PREPARATION OF ANNUAL BUDGET	20,025,000		20,000,000	85,025,000
FMOWP0 7504248	SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM	25,000,000			
FMOWP7 8406186	ACQUISITION OF EQUIPMENTS FOR BUDGET ACTIVITIES	20,000,000			
FMOWP0	ESTABLISHMENT OF	20,000,000			

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
7089826	BUDGET DATA SOFTWARE FOR ANALYSIS OF BUDGETING ALLOCATION EXPENDITURE/ RETURNS				
FMOWP0 8765853	BUGET PREPARATION AND DEFENCE ACTIVITES (FMBNP & NASS)	20,000,000			
2202100 7	WELFARE PACKAGES	15,521,224	This vote has been taken care of by the personnel vote. Save this sum.	0	15,521,224
2301011 5	PURCHASE OF PHOTOCOPYING MACHINES	222,000,000	Are there no existing photocopiers in the Ministry? The impression is that the Ministry is starting from ground zero which is not the case. Reduce the vote by 50%.	111,000,000	111,000,000
FMOWP6 0277046	PAYMENT FOR OTHER ON-GOING PROJECTS & EMERGENCY INTERVENTION WORKS	5,460,000,000	Specificity is required before the approval of this large sum of money. Which other ongoing projects? If no clarification is forthcoming, save this vote.	0	5,460,000,000
FMOWP1 2280494	COAL TO POWER GENERATION DEVELOPMENT IN NIGERIA	50,000,000	Coal powered electricity generation is being phased out in many advanced countries. It will be a disaster for Nigeria to start investing in coal to power which means an investment lock in for 30 to 40 years being the lifespan of a typical coal plant. Save this sum.	0	50,000,000
FMOWP1 5734926	COMPLETION OF SMALL SCALE RENEWABLE ENERGY POWER PLANT DEVELOPMENT	720,000,000	Specificity is required before the approval of this large sum of money. Where are the projects located? How many new megawatts of electricity are they going to provide?		
FMOWP7 1828723	CONSTRUCTION OF 3,050MW MAMBILLA HYDROPOWER PROJECT	950,000,000	It is either the country is interested in this mega power project or it is not. This kind of allocation is too little to make any reasonable impact. Increase the allocation.		
FMOWP5 9493582	BUDGET PERFORMANCE MONITORING	31,066,667	The total sum of ₦1,009,928,467.00 is for budget monitoring, tracking and evaluation under different names. Save 50% of this vote.	504,964,233	504,964,233

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
FMOWP0 2343092	DASHBOARD MONITORING AND EVALUATION SYSTEM	14,750,000			
FMOWP8 7208059	EXECUTIVE DASHBOARD TRACKING SYSTEM	14,987,500			
FMOWP9 4241263	MONITORING AND EVALUATION, POWER PROJECTS, PERFORMANCE OF POWER SECTOR PROJECTS SECTOR WIDE	800,000,000			
FMOWP5 0048358	QUARTERLY MONITORING AND EVALUATION EXERCISES OF FMW PROJECTS IN COLLABORATION WITH THE SPECIAL DUTIES OFFICE, THE PRESIDENCY AND NATIONAL PLANNING IN THE SIX GEO-POLITICAL ZONES.	37,000,000			
FMOWP8 7726476	MONITORING AND EVALUATION OF THE REST POINT PROJECT	3,000,000			
FMOWP3 7312536	MONITORING AND EVALUATION OF SDG/CAPITAL PROJECTS: PHYSICAL INSPECTION AND VERIFICATION OF PROJECTS TO ASCERTAIN LEVEL	20,160,000			

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	OF COMPLETION, PAYMENT EFFECTED AND UTILIZATION OF PROJECTS COMPLETED BY THE TARGETED COMMUNITIES IN THE 36 STATES INCLUDING FCT OF HOUSING SECTOR AND TO ENSURE THAT VALUE FOR MONEY IS .				
FMOWP1 9875281	CONTINUOUS AND COMPREHENSIVE VERIFICATION OF CAPITAL PROJECTS IN 36 STATES HEADQUARTERS	10,000,000			
FMOWP1 7387281	CAPITAL BUDGET IMPLEMENTATION , MONITORING AND EVALUATION	23,248,000			
FMOWP6 3893187	GOVERNMENT AND INSTITUTIONAL REFORMS: PHYSICAL INSPECTION AND VERIFICATION OF SPECIAL PROJECTS IN THE 36 STATES INCLUDING FCT.	5,716,300			
FMOWP3 4785377	NATIONWIDE VERIFICATION AND MONITORING OF FMPW&H (HOUSING) PROJECTS BY PROCUREMENT OFFICERS	10,000,000			
FMOWP8	MONITORING AND	40,000,000			

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
2547942	CONTROL OF PHYSICAL DEVELOPMENT IN FG ESTATES AND LANDS NATIONWIDE				
FMOWP4 4840550	CONSTRUCTION OF OFF-GRID RENEWABLE ENERGY (SOLAR) MICRO UTILITY	465,063,550	The specific details are required before approval.		
FMOWP1 1471909	GENERATION OF 10MW KATSINA WIND FARM	904,546,641	This is a waste of public funds as the project which started close to ten years ago is beyond redemption and will add no megawatts to the national grid or for local off grid use. Save this vote.	0	904,546,641
FMOWP3 5038377	PURCHASE OF PROJECT VEHICLES 20 NOS TOYOTA HILUX @ N 12.5 MILLION PER UNITS , 40 NOS 18 SEATER BUS @ N 12.5 MILLION PER UNIT, 10 NOS PRADO JEEP @ N 21 MILLION PER UNIT FOR SUPERVISION AND MONITORING THE CONSTRUCTION OF NATIONAL HOUSING PROGRAMME NATIONWIDE (36 STATES AND FCT) AND OTHER PROJECTS	960,000,000	The total sum of ₦1,306,000,000.00 is budgeted for vehicles under different budget line items. This appears to be on the high side as the Ministry is not starting from ground zero. The Ministry has existing vehicles which can still be put to use. Save 50% of this vote.	653,000,000	653,000,000
FMOWP7 7384254	PURCHASE OF UTILITY VEHICLE - WORKS POOL VEHICLE	13,000,000			
FMOWP1 9749150	PURCHASE OF MONITORING	242,000,000			

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	VEHICLES				
FMOWP5 6440700	PROVISION OF PROJECT MONITORING VEHICLE(S)	10,000,000			
FMOWP0 4958436	PURCHASE OF PROJECT VEHICLE FOR PROPER SUPERVISION OF ON-GOING PUBLIC PRIVATE PARTNERSHIP HOUSING PROJECT ON-GOING ACROSS	13,000,000			
FMOWP6 4227849	PURCHASE OF 1NO. HILUX DOUBLE CHAIN PICK UP, PURCHASE OF 1NO. BUS (PRESS CREW)	13,000,000			
FMOWP2 6630029	PURCHASE OF PROJECT VEHICLES - 1NO 14-SEATER TOYOTA HIACE AND 1NO. TOYOTA HILUX (DOUBLE CABIN)	16,000,000			
FMOWP7 3647198	PURCHASE OF 2 NO. PROJECT VEHICLE (HILUX) FOR USE OF FINANCE & ACCOUNTS DEPARTMENTS	26,000,000			
FMOWP3 1519849	PURCHASE OF VEHICLE	13,000,000			
FMOWP8 2814644	HUMAN CAPITAL DEVELOPMENT FOR POWER SECTOR	248,393,971	An aggregate sum of ₦2,448,791,460.00 is budgeted for capacity building in the Ministry. This appears to be on the high side. Reduce by 50%.	1,224,395,730	1,224,395,730
FMOWP8 4762559	MANPOWER DEVELOPMENT AND REFORMS IN WORKS AND HOUSING	864,771,018			

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	SECTORS OF THE MINISTRY				
FMOWP6 7643666	CAPACITY BUILDING FOR THE MINISTRY'S WORKFORCE	550,000,000			
FMOWP4 2299522	CAPACITY BUILDING FOR ARCHITECTS IN COMPUTER AIDED DESIGN STADARDISATION AND PROJECT MANAGEMENT	50,000,000			
FMOWP2 4243245	CAPACITY BUILDING ON ROUTINE OPERATIONS AND NEW TECHNOLOGIES	44,626,471			
FMOWP3 5146767	CAPACITY BUILDING (INSTITUTE OF PUBLIC PRIVATE PARTNERSHIP (IP3) TRAINING	35,000,000			
FMOWP0 0688718	CAREER DEVELOPMENT PROGRAMMES FOR THE MINISTRY'S WORKFORCE	631,000,000			
FMOWP0 4774360	CAPACITY BUILDING OF ACCOUNTS STAFF ON IPSAS	25,000,000			
FMOWP9 2524144	CONSTRUCTION AND REHABILITATION OF ROADS AND DRAINAGES	30,000,000	This vote is hanging as various provisions for the construction and rehabilitation of specific roads have been made. Save this sum.	0	30,000,000
FMOWP1 1440954	CONSTRUCTION AND REHABILITATION OF ROADS AND DRAINAGES.	150,000,000	This vote is hanging as various provisions for the construction and rehabilitation of specific roads have been made. Save this sum.	0	150,000,000
2302010 7	CONSTRUCTION/ PROVISION OF	1,220,292,000	This provision is hanging. Where are the schools located? Is it within the mandate of the Ministry to build	0	1,220,292,000

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	PUBLIC SCHOOLS		schools? Save this vote.		
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	5,604,365,843	This provision is hanging. Which office buildings? Where is the location? Save this vote.	0	5,604,365,843
FMOWP 63362856	TECHNICAL EVALUATION REPORT	26,680,000	This vote is hanging. Technical evaluation report of which project? Save this vote.	8,004,000	18,676,000
FMOWP 01612203	DEVELOPMENT OF PPP PROJECTS	100,000,000	What is the cost in developing PPP in projects? Save the vote.	0	100,000,000
SUB TOTAL					10,915,083,647
NATIONAL RURAL ELECTRIFICATION AGENCY					
Lump sums are voted for the completion of rural electrification schemes in states and zones without details of the specific projects. This should be disaggregated so that stakeholders can identify what is provided and possibly follow up through monitoring.					
NIGERIAN ELECTRICITY REGULATION COMMISSION					
NERCI 10668778	PURCHASE OF COMPUTERS & LAPTOPS	150,000,000	Considering the unit cost of one computer, a request of this magnitude is incredible for a Commission that has been buying computers over the years. Reduce by 80%.	30,000,000	120,000,000
22021007	WELFARE PACKAGES	12,000,000	This vote has already been taken care of by personnel expenditure. Save this vote.	0	12,000,000
SUB TOTAL					132,000,000
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED					
NELML3 4342872	VALUATION OF NON-CORE ASSETS	25,000,020	This line item is repeated. Save the second provision	25,000,000	0
NELML3 6771872	VALUATION OF NON CORE ASSETS	45,000,000		0	45,000,000
SUB TOTAL					45,000,000
NIGERIAN BULK ELECTRICITY TRADING					
NBETQ 55367261	ENGAGE TECHNICAL ADVISORS TO PROVIDE ASSISTANCE ON UNSOLICITED PROCUREMENT OF COAL IPPS AND CAPACITY BUILDING	115,000,000	This vote should be saved considering the need to disengage from coal to power due to its harmful impact on human beings and the environment.	0	115,000,000
NBETQ 176370	OPERATIONAL VEHICLES/	470,500,000	This vote gives the impression that the agency is starting from ground zero which is not the case. Save	235,250,000	235,250,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
24	CONVEYING OF STAFF AND CONSULTANTS AND PROJECT MANAGEMENT/ MONITORING OF NBET'S EXECUTED PPAS/NEW IPPS		50% of this vote.		
SUB TOTAL					350,250,000
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY					
<p>The Federal Ministry of Science and Technology is the Ministry with the highest number of parastatals and agencies under it. A total of 99 agencies and the parent Ministry. It is very properly funded. It seems the resources are spread too thin over so many research centres, institutions, technology incubation centres, etc. The research activities seem to be all encompassing and virtually cover everything imaginable under the sun. However, the research is not demand driven and there is little or no evidence of the link between the research outcomes, local industries and enterprises. In essence, a good part of the research is not targeted at solving existential problems and the few that do end up as prototypes without utilization and being bought into by entrepreneurs for mass production and utilization. It may be imperative to cut down on the number of parastatals and focus on a few critical ones identified at the highest level of policy governance. These identified ones should also be properly funded and linked with industries. Essentially, there should be a next step which will be a research and production continuum. When research products and outcomes reach a certain competitive level, the collaboration between science and technology, industry and trade ministries, relevant sectoral ministries and strategic financing ought to set in if Nigeria is to attain a measure of development required to lift the bulk of the population out of poverty and grow the economy. NASS should be strategic in its consideration of the estimates and make appropriate adjustments to reflect the new trend.</p>					
POLICE SERVICE COMMISSION					
220210 14	ANNUAL BUDGET EXPENSES & ADMINISTRATION	5,796,600	The preparation of budget in the ministry is part of the duties of the staff of the Ministry which has already been paid for. Save this sum	0	5,796,600
220210 07	WELFARE PACKAGES	8,952,000	This has already been provided in the personnel vote of the Commission. Save this sum.	0	8,952,000
SUB TOTAL					14,748,600
FEDERAL MINISTRY OF YOUTH AND SPORTS DEVELOPMENT					
220210 14	ANNUAL BUDGET EXPENSES & ADMINISTRATION	7,263,000	The preparation of budget in the Ministry is part of the duties of the staff of the Ministry which has already been paid for. Save this vote.		7,263,000
220210 07	WELFARE PACKAGES	57,097,120	This has already been provided in the personnel vote of the Ministry. Save this vote.		57,097,120
FMOYD 679536 59	STAFF EDUCATION AND ENLIGHTENMENT ON THE EVIL OF CORRUPTION	22,000,000	This sum is on the high side for this simple task. Save 75% of this vote.	5,500,000	16,500,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
23050102	COMPUTER SOFTWARE ACQUISITION	67,973,200	Crosscheck previous software acquired by the Ministry and the need for this acquisition.		
FMOY D02480852	YOUTH IN AGRICULTURE	199,999,999	What exactly does this mean? Clarify before approval.		
SUB TOTAL					80,860,120
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	10,000,008	The preparation of budget in the Ministry is part of the duties of the staff of the Ministry which has already been paid for. Save this sum.	0	10,000,008
22021007	WELFARE PACKAGES	39,999,996	This line item has been taken care of through the personnel vote. It is even duplicated. Save these sums.	0	39,999,996
22021007	WELFARE PACKAGES	46,878,000		0	46,878,000
22021001	REFRESHMENT & MEALS	12,000,000	This is on the high side and it is even duplicated. Save the second sum and 50% of the first sum.	6,000,000	6,000,000
22021001	REFRESHMENT & MEALS	43,383,000			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000	This provision is coming after refreshment and meals. What exactly is this provision for. Clarify and if there is need, save 50% of this sum.	25,000,000	25,000,000
FMOWA 53892726	SENSITIZATION WORKSHOP ON MINISTRY AND ITS AGENCIES	10,000,000	What exactly is this vote for? Clarity is needed before approval.		
FMOWA 02379800	COUNTER-PART FUNDING	5,000,000	Counterpart funding for which programme? Clarify before approval.		
FMOWA 54187813	HUMAN CAPITAL DEVELOPMENT	170,000,004	Details are required before approval.		
SUB TOTAL					127,878,004
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT					
22021007	WELFARE PACKAGES	70,000,000	This line item has been taken care of by the personnel vote. Save this sum.	0	70,000,000
23010113	PURCHASE OF COMPUTERS	82,857,309	This line item re-occurs in every yearly budget. What happened to the previous purchases? Save 50% of	41,428,655	41,428,654

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
			this sum.		
23010106	PURCHASE OF VANS	96,872,500	Details of this request should be verified before approval; local content should be given preference.		
23050103	MONITORING AND EVALUATION	202,527,428	Over ₦390,054,856.00 budgeted for M&E; this is on the high side. Reduce by 90%.	39,005,486	351,049,370
FMOTA 08242438	BUDGET MONITORING BY BUDGET OFFICERS OF THE MINISTRY & RELEVANT STAKEHOLDERS	35,000,000			
FMOTA 46544583	MONITORING AND EVALUATION OF PROGRAMMES, PROJECT, TRADE AND INVESTMENT FACILITATION ASSESSMENT	152,527,428			
FMOTA 62640339	DEVELOPMENT OF SECTOR POLICY FOR IRON AND STEEL	25,000,000	The foregoing sums are all for policy development totaling ₦219,731,823 Reduce by 80% as this is outrageously high.	175,785,458	43,946,365
FMOTA 59053499	DEVELOPMENT OF POLICY FRAMEWORK	144,056,700			
FMOTA 40938589	NIGERIA INVESTMENT POLICY DEVELOPMENT	25,000,000			
FMOTA 15927116	REVIEW OF NATIONAL ENTERPRISE DEVELOPMENT PROGRAMME (NEDEP) POLICY	25,675,123			
FMOTA 42851687	ENABLING ENVIRONMENT FOR INDUSTRY, TRADE AND INVESTMENT	500,000,000	This is a very nebulous and unclear expenditure head. Enabling environment involves infrastructure and governance reforms which may not necessarily fall under the remit of the Ministry. Save this sum.	0	500,000,000
			SUB TOTAL		1,006,424,389

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
FEDERAL MINISTRY OF DEFENCE					
FEDERAL MINISTRY OF DEFENCE - HQTRS					
FMODM 632270 94	INSPECTION OF ACCOUNTS BOOKS AND PAC MATTERS	95,000,000	This demand is on the high side and should be reduced by 70%.	28,500,000	66,500,000
FMODM 641014 99	IMPLEMENTATION OF IPSAS PROGRAMME (ACCOUNTS, BUDGET & AUDIT)	75,000,000	This demand is on the high side and should be reduced by 70%.	22,500,000	52,500,000
SUB TOTAL					119,000,000
MINISTRY OF JUSTICE HEADQUARTERS					
220210 07	WELFARE PACKAGES	72,000,000	This line item has been taken care of by the personnel vote. Save this sum.	0	72,000,000
220210 14	ANNUAL BUDGET EXPENSES & ADMINISTRATION	10,893,676	This line item has been taken care of by the personnel vote. Save this sum.	0	10,893,676
FMOJM 512724 62	COMPUTER SOFTWARE ACQUISITION	80,000,000	Clarify the need for this software before approval and whether the stated price will be value for money.		
FMOJM 163544 12	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	200,000,000	Consider reducing this request because it is a perennial demand from the Ministry. Establish the need and reduce by 50%.	100,000,000	100,000,000
SUB TOTAL					182,893,676
NATIONAL DRUG LAW ENFORCEMENT AGENCY					
NDLEA 021323 55	PURCHASE OF OPERATIONAL VEHICLE	44,363,736	This is a repetition. Consider approving the first request and save the second one.	44,363,736	0
NDLEA 896347 88	PURCHASE OF OPERATIONAL VEHICLES	82,853,000		0	82,853,000
SUB TOTAL					82,853,000
MINISTRY OF INTERIOR HEADQUARTERS					
FMOIL94 538260	SPECIAL INTERVENTION FUND FOR NORTH EAST AND NIGER DELTA	7,698,811,673	The details of the vote are required for clarification before approval. This is necessary to enable monitoring and engagement by stakeholders.		
MINISTRY OF NIGER DELTA					
2202101	ANNUAL BUDGET	21,274,012	Save this sum as this has been taken care of by the	0	21,274,012

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
4	EXPENSES & ADMINISTRATION		personnel vote.		
22021007	WELFARE PACKAGES	50,400,000	Save this sum as this has been taken care of by the personnel vote.	0	50,400,000
FMOND45397193	DUALIZATION OF EAST-WEST ROAD {SECTION III}{PH - EKET}:99KM	800,000,000	This road project has been in the works for over 10 years. These votes are too paltry and needs to be increased.		
FMOND10156015	DUALIZATION OF EAST-WEST ROAD {SECTIONS 2 (2-1) {PH - AHOADA}}	2,000,000,000			
FMOND09883347	DUALIZATION OF EAST-WEST ROAD {SECTIONS 2 (2-2) {AHOADA - KAIAMA}}	2,200,000,000			
FMOND08449180	DUALIZATION OF EAST-WEST ROAD (SECTION V) - ORON TO CALABAR :23.05KM (PHASE I)	150,000,000			
FMOND08631592	ELELE-OWERRI ROAD(RIVERS/IMO STATES}	208,974,754		This road project has been in the works for over 10 years. This sum is too paltry and needs to be increased.	
FMOND70559930	PEACE AND SECURITY ENLIGHTENMENT/SEN SITIZATION IN THE NIGER DELTA STATES	150,000,000	What exactly is this vote provide for? Clarify before approval.		
FMOND58279274	EQUIPPING OF SCHOOLS IN THE NINE STATES OF THE NIGER DELTA	150,000,000	What exactly is this vote providing for? Clarify before approval. Where is the location of the schools?		
FMOND15849342	PROVISION OF SOCIAL INFRASTRUCTURE AT ISHIBORI	50,000,000	What is social infrastructure? Clarify before approval.		
FMOND16748489	INFORMATION AND COMMUNICATION	22,082,020	This is hanging and literally means nothing. Save this sum.	0	22,082,020

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	TECHNOLOGY, ICT COMPONENTS				
FMOND1 7662445	PROVISION OF MINI WATER SCHEMES IN THE NINE STATES OF THE NIGER DELTA REGION	150,000,000	Where are these water schemes located? Specific votes have been allocated to specific water scheme sites. Save this vote.	0	150,000,000
			SUB TOTAL		243,756,032
MINISTRY OF FINANCE HEADQUARTERS					
2202101 4	ANNUAL BUDGET EXPENSES & ADMINISTRATION	11,700,002	Save this sum as this has been taken care of by the personnel vote.	0	11,700,002
2202100 7	WELFARE PACKAGES	210,000,000	Save this sum as this has been taken care of by the personnel vote.	0	210,000,000
FMOFG8 4171815	OFFICE FUNITURE AND FITTINGS	106,711,000	This request is a yearly ritual and should therefore be cut down drastically. Save 60% of this sum	42,684,400	64,026,600
FMOFG7 5867305	PURCHASE OF COMPUTER CONSUMABLES	98,935,949	What manner of consumables are these? This is on the high side. Cut down by 70%	29,680,785	69,255,164
FMOFG3 6832496	PURCHASE OF MOTOR VEHICLES	158,125,000	More information is required here. How many vehicles are to be bought, what type, etc.? This is also annual ritual. Reduce by 40%.	94,875,000	63,250,000
			SUB TOTAL		418,231,766
MINISTRY OF BUDGET AND NATIONAL PLANNING					
BUDGET OFFICE OF THE FEDERATION					
2202101 4	ANNUAL BUDGET EXPENSES & ADMINISTRATION	101,532,159	The idea of special vote for the main job definition of the BOF is strange. What exactly is this vote for? Save this sum.	0	101,532,159
2202100 7	WELFARE PACKAGES	67,263,834	This is already covered by the personnel vote. Save this sum.	0	67,263,834
2305012 6	GOVERNANCE AND INSTITUTIONAL REFORMS	287,240,000	The purpose of this vote should be clarified.		
BOFWQ1 3567639	PURCHASE OF DESKTOP COMPUTERS, LAPTOPS, PHOTOCOPIERS, PRINTERS,	70,000,000	This is an annual ritual, a request made every year. Save 50% of this vote.	35,000,000	35,000,000

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	SCANNERS AND SHREDDING MACHINES				
SERVICE WIDE VOTES					
2305011 9	CAPITAL IN FGN SPECIAL INTERVENTION PROGRAMME	150,000,000,000	This is a special intervention not tied to high level national policies. It should be reduced by 33.3% and the saved sum reprogrammed for critical national infrastructure.	100,000,000,000	50,000,000,000
2305014 7	ZOAL INTERVENTION PROJECTS	100,000,000,000	This is a special intervention not tied to high level national policies. It should be reduced by 33.3% and the saved sum reprogrammed for critical national infrastructure	67,000,000,000	33,000,000,000
SWVAB5 1011105	NATIONAL DEVELOPMENT PLANS (MINISTRY OF BUDGET AND NATIONAL PLANNING)	1,200,000,000	Reduce by 50%. This is on the high side. Provisions have been made in the previous year.	600,000,000	600,000,000
SUB TOTAL					83,803,795,993
MINISTRY OF COMMUNICATION TECHNOLOGY HEADQUARTERS					
2202100 1	REFRESHMENT & MEALS	10,911,615	This is duplicated and the entire sum is on the high side. Reduce by 80%.	15,239,307	60,957,228
2202100 1	REFRESHMENT & MEALS 65,284,920	65,284,920			
MOCTL3 8783880	ESTABLISHMENT OF ICT UNIVERSITY	166,665,000	Do we need an ICT University? It will be another poorly funded federal university. The vote for the university tells the story - a paltry sum. ICT studies can be done in existing universities if they are properly equipped. This vote should not be wasted but saved.	0	166,665,000
SUB TOTAL					227,622,228
MINISTRY OF PETROLEUM RESOURCES HEADQUARTERS					
22021008	SUSSCRIPTION TO PROFESSIONAL BODIES	300,000,000	How many professional staff works in this Ministry as to demand this huge sum for professional subscription? Reduce by 90%.	30,000,000	270,000,000
MOPRO8 6002267	PROJECT MONITORING AND EVALUATING	312,550,546	This vote is high compared to the need. Monitoring a capital vote of 1.817billion with this vote is excessive. Reduce by 50%.	156,275,273	156,275,273

2017 ESTIMATES: FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL LINE ITEMS

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR & WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATIONS	RECOMMENDED SUM (N)	SAVINGS (N)
	PROGRAMME IN THE SIX (6) GEOGRAPHICAL ZONES INCLUDING ABUJA .ANNUAL REPORT & MINISTERIAL SCORECARD PROCUREMENT OF 2NOS 4X4 WHEEL DRIVE OPERATION				
MOPRO4 7709309	PASSAGE OF PETROLEUM INDUSTRY BILL (GOVERNANCE, FISCAL & REGULATORY) I) PRE-PASSAGE ACTIVITIES (ADVOCACY & EXPERT REVIEW); II) POST-PASSAGE ACTIVITIES (IMPLEMENTATION COLLOQUIUMS)	150,000,000	It is unclear what this sum is for. Previous years budgets also provided for same. Kindly save this sum.	0	150,000,000
23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	450,000,000	Kindly clarify what this vote is for before approval.		
SUB TOTAL					576,275,273
NATIONAL ASSEMBLY The total vote of N115 billion should be reduced to N110 billion in the spirit of the austere times and to demonstrate solidarity with the Nigerian people who are suffering and going through untold hardship 15,000,000,000					

TOTAL SAVINGS = ₦ 151,536,674,923