

# **REVIEW OF THE 2015 FEDERAL APPROPRIATION ACT**

**BY**

**Centre for Social Justice Limited by Guarantee**

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### Centre for Social Justice Limited by Guarantee

This is a review of the 2015 Federal Appropriation Act encompassing the key budget parameters and frivolous, wasteful and inappropriate expenditure. The idea behind the review is to point out the flaws in the budget as a basis for change in the 2016 Appropriation Process. We can learn from “mistakes” and past experiences as a basis for change. The thrust of the presentation is to improve transparency and accountability, value for money and free up funds for the enhancement of the development agenda.

### ANALYTICS OF THE 2015 BUDGET

**General Overview:** The 2015 Federal Budget is made as an Act authorising the issue from the Consolidated Revenue Fund of the Federation the total sum of =N=4,493,363,957,158 (Four Trillion, Four Hundred and Ninety-Three Billion, Three Hundred and Sixty Three Million, Nine Hundred and Fifty Seven Thousand, One Hundred and Fifty Eight Naira) only, of which, =N=375,616,000,000 (Three Hundred and Seventy-Five Billion, Six Hundred and Sixteen Million Naira) only is for Statutory Transfers, =N=953,620,000,000 (Nine Hundred and Fifty-Three Billion, Six Hundred and Twenty Million Naira) only is for Debt Service, =N=2,607,132,491,708 (Two Trillion, Six Hundred and Seven Billion, One Hundred and Thirty-Two Million, Four Hundred and Ninety-One Thousand, Seven Hundred and Eight Naira only is for Recurrent (Non-Debt) Expenditure while the sum of =N=556,995,465,449 (Five Hundred and Fifty-Six Billion, Nine Hundred and Ninety-Five Million, Four Hundred and Sixty-Five Thousand, Four Hundred and Forty-Nine Naira) inclusive of =N=144,420,000,000 (One Hundred and Forty Four Billion, Four Hundred and Twenty Million Naira) Capital Expenditure in Statutory Transfers, is for contribution to the Development Fund for Capital Expenditure for the year ending on the 31st day of December, 2015. The votes and their percentages is broken down as follows in Table 1

Table 1: The % of Various Heads to the Total budget

Year	Capital Expenditure	Recurrent Expenditure	Debt Service	Statutory Transfers	Total Budget
2015	556,995,465,449.00	2,607,132,491,708.00	953,620,000,000.00	375,616,000,000	4,493,363,957,158.00
% to Total Budget	12.40%	58.02%	21.22%	8.36%	100

Figure 1 more aptly describes the disaggregation of the budget.

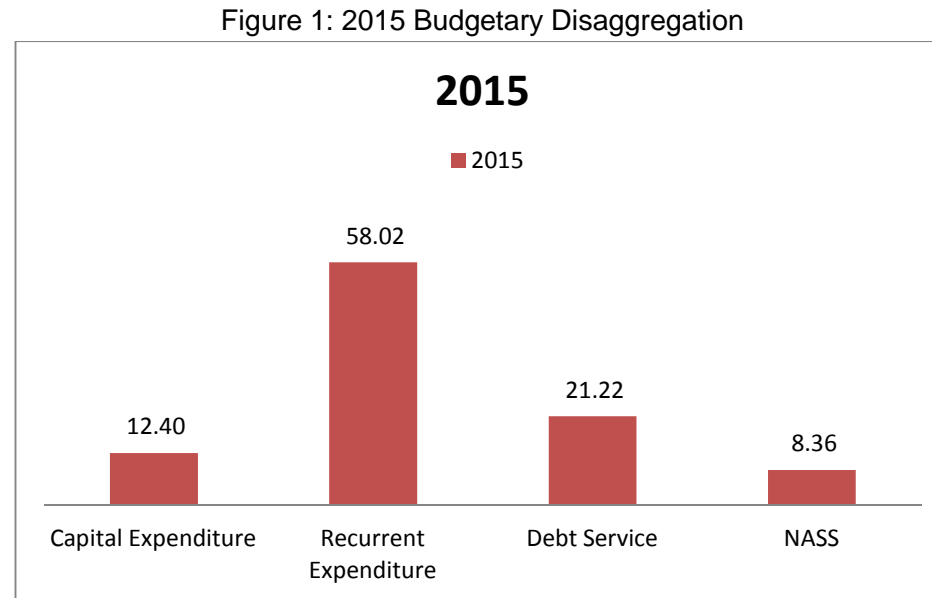


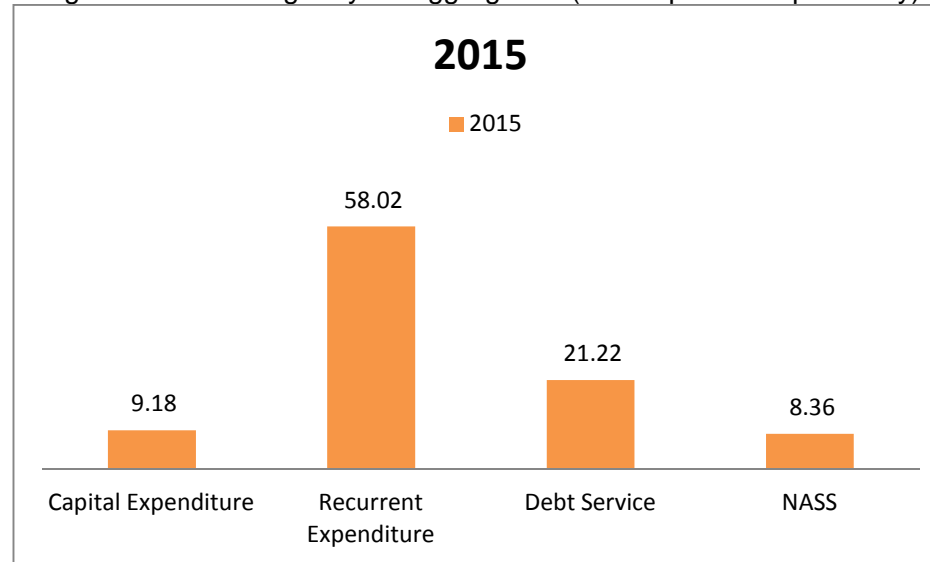
Table 2 shows another picture if the actual development part of the capital expenditure is used to get the percentages.

Table 2: The % of Various Heads to the Total Budget

Year	Developmental Capital Expenditure	Recurrent Expenditure	Debt Service	Statutory Transfers	Total Budget
2015	412,575,465,449.00	2,607,132,491,708.00	953,620,000,000.00	375,616,000,000	4,493,363,957,158.00
% to Total Budget	9.18%	58.02%	21.22%	8.36%	

Figure 2 more aptly captures it with only the developmental capital component of the budget

Figure 1: 2015 Budgetary Disaggregation (Development Capital Only)



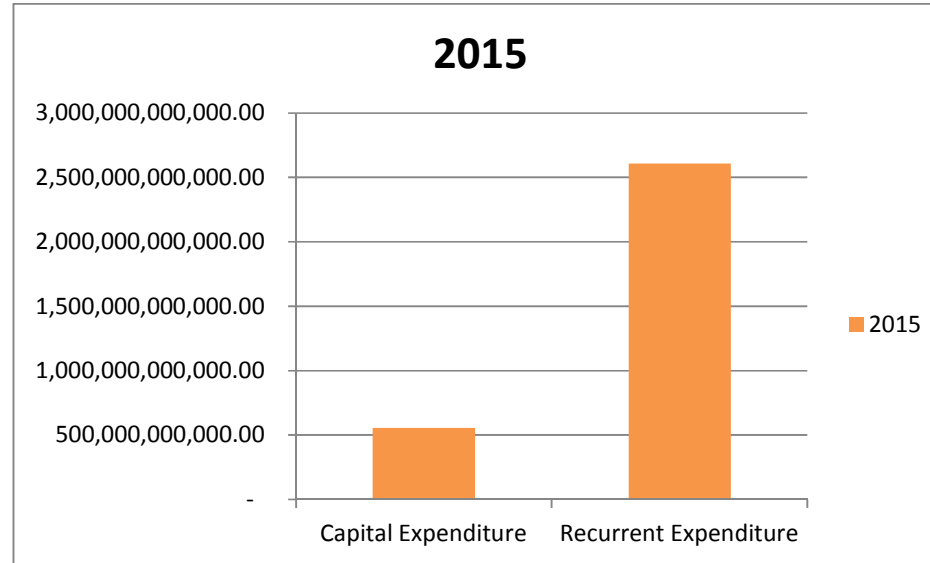
**CAPITAL VERSUS RECURRENT EXPENDITURE**

Table 3: Capital versus Recurrent Expenditure

Year	Capital Expenditure	Recurrent Expenditure
2015	556,995,465,449.00	2,607,132,491,708.00

Capital expenditure is 21.36% of the recurrent vote. The relationship between capital and recurrent is more aptly captured in Figure 3.

Figure 3: Capital versus Recurrent Expenditure



Quare: How can you grow the economy, overcome the binding constraints on growth to mobilize the growth drivers if you merely pay salaries and do not invest in capital expenditure?

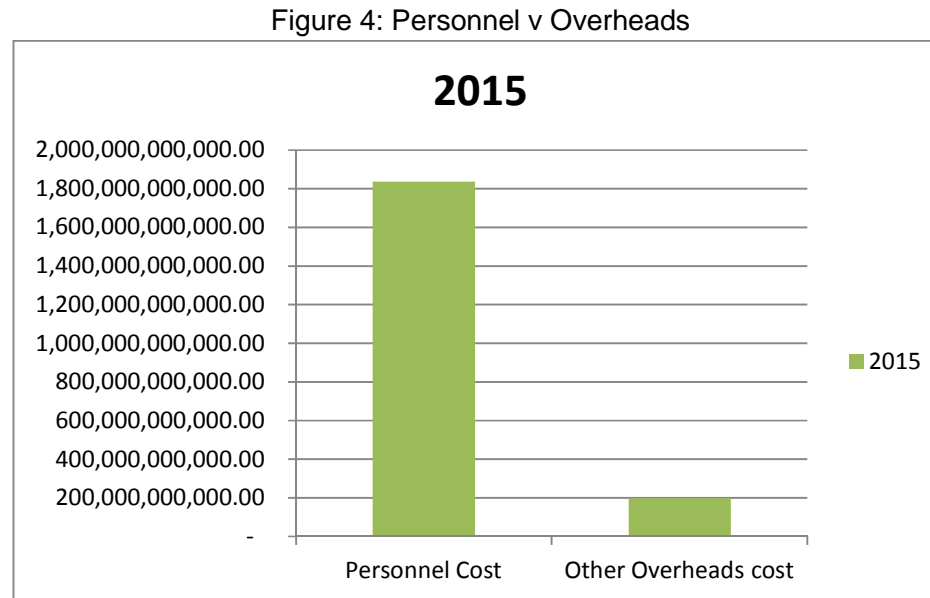
**DISAGGREGATION OF RECURRENT EXPENDITURE**

A disaggregation of the huge recurrent (non debt) vote is imperative. Table 4 tells the story

Table 4: Personnel versus Overheads

Year	Personnel Cost	Other Overheads cost
2015	1,836,073,000,000.00	199,018,000,000.00

Figure 4 tells the story of the relationship.



Essentially, the above tabulations show that we have got our priorities wrong. The recurrent vote is ballooning at the expense of capital expenditure and all steps purportedly taken by previous administration to reduce the recurrent vote has been in vain - (IPPIS). No country geared towards development budgets this way.

### DEBTS AND CAPITAL EXPENDITURE

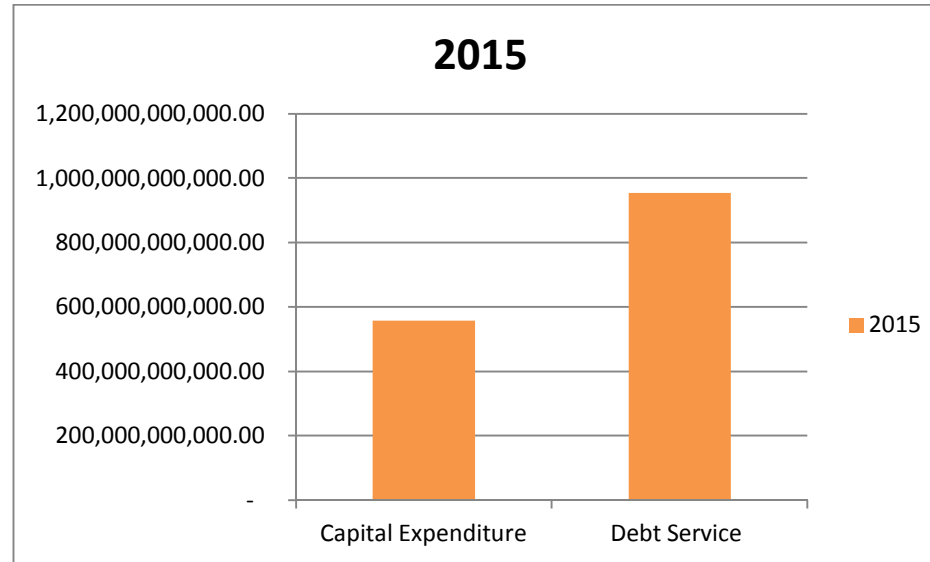
Nigeria is now heavily indebted. Let us examine the relationship between our debts and other budgetary expenditure.

Table 5: General Capital Expenditure Vs Debt Service

Year	Capital Expenditure	Debt Service
2015	556,995,465,449.00	953,620,000,000.00

The relationship of capital expenditure to debt service is more aptly captured in Figure 5

Figure 5: General Capital Expenditure Vs Debt Service



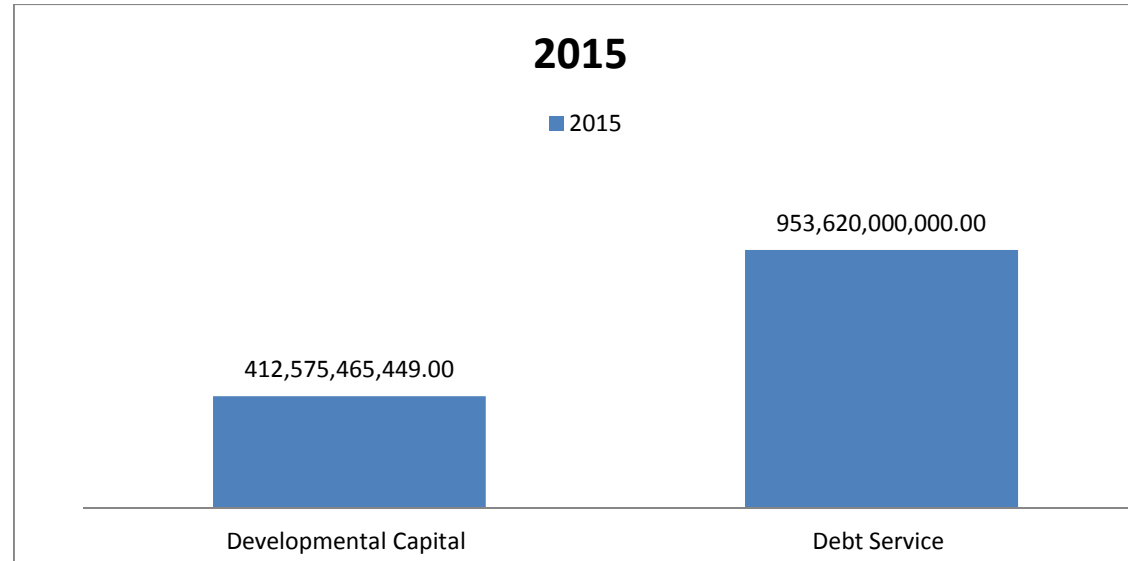
The implication of this development is that we are spending more money to service debts than we are investing in the future and development of our country. The sad part of this is that most of the debts were incurred in violation of the Fiscal Responsibility Act which demands that loans can only be used for capital expenditure and human development. We were borrowing to fund recurrent expenditure. Let us further disaggregate capital expenditure and review development capital and debt service. If the capital expenditure in statutory transfers is taken away from the overall capital vote, the sum of N412.575bn will remain as the capital vote.

Table 6: Developmental Capital Vs Debt Service

Year	Developmental Capital	Debt Service
2015	412,575,465,449.00	953,620,000,000.00

The relationship between debt service and developmental capital expenditure is more aptly captured in Figure 6

Figure 6: Debt Service and Development Capital



As a percentage of debt service, developmental capital amounts to 43.26%.

Nigeria is in dire straits and the 2015 federal budget may not deliver the needed development and change unless it is re-engineered.

**RETAINED REVENUE AND DEBT SERVICE**

The next Table is on the relationship between retained revenue and debt service

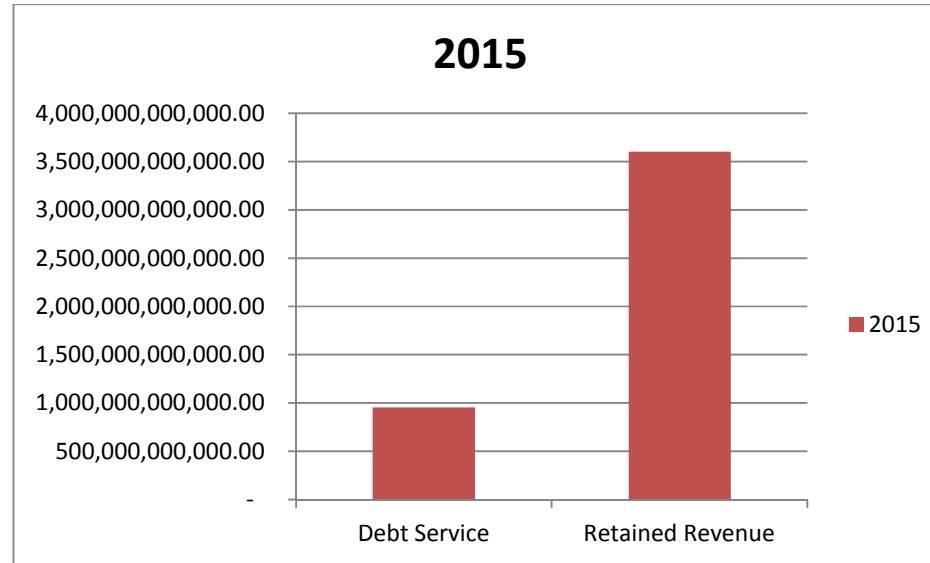
Table 7: Debt Service versus Retained Revenue

Year	Debt Service	Retained Revenue
2015	953,620,000,000.00	3,602,960,000,000.00



The relationship between retained revenue and debt service is more aptly captured in Figure 7.

Figure 7: Debt Service versus Retained Revenue



Debt Service is 26.47 percent of retained revenue. This is not the way to sustainability

**FRIVOLOUS, WASTEFUL AND INAPPROPRIATE EXPENDITURE**

Despite efforts made by the Citizens Wealth platform to point out frivolous, wasteful and inappropriate expenditure, the National Assembly (NASS) was insistent on continuing the waste. We still had a lot of votes for welfare packages after the salary, remuneration and perks of office of the staff had been voted. This is an expenditure head unknown to our law. Many agencies still got outrageous sums for refreshment and catering services as if they are running a restaurant chain. It made no sense as it was wasteful. It seemed like the budget preparation template was uniform and sent to all MDAs who had to ask for things they needed and those they did not need just to ensure that the template is completely filled. Otherwise, how do you justify MDAs that have no need for uniform requesting and getting approval for one?

A few examples of waste, frivolity and inappropriate votes will suffice.

SECRETARY TO THE GOVERNMENT OF THE FEDERATION		
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.
SECURITY SERVICES	153,411,627.00	Security service should have be provided by the traditional and official security paraphernalia.
CLEANING & FUMIGATION SERVICES	161,665,035	This sum is on the high side in a year we need to reduce the overhead expenditure. What exactly is to be fumigated?
MEDICAL EXPENSES	24,410,916.00	This is a duplication of NHIS function. Remove completely.
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.
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.
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.
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?
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?
NATIONAL HAJJ COMMISSION OF NIGERIA		
<b>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. This should be re-programmed to a national priority.</b>		
NIGERIA CHRISTIAN PILGRIM COMMISSION		
<b>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. This should be re-programmed to a national priority.</b>		
FEDERAL CAPITAL TERRITORY ADMINISTRATION		
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.
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.

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.
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	65,000,000	Spending N315 million on local travelling alone is rather high. Considering the fact that 79.37% of this sum is budgeted for unspecified travel. Consider reducing by at least 50%.
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000,000	
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?
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.
22020606	CLEANING & FUMIGATION SERVICES	60,000,000	This is indeed outrageous. Where is the austerity measures preached by the Ministry.
22020708	BUDGET PREPARATION	10,000,000	Do we need to pay staff separately for preparing budget? In the Ministry of Finance? This is ridiculous.
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? This provision is incredible in an austerity year.
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?
FMF3002980	HUMAN CAPITAL DEVELOPMENT	30,000,000	What is human capital development that is ongoing? Which is different from training?

<b>BUDGET OFFICE OF THE FEDERATION</b>			
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,623,188	This is on the high side.
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,342,918	This is on the high side.
22020803	PLANT / GENERATOR FUEL COST	38,504,456	This is outrageously high.
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?
22021001	REFRESHMENT & MEALS	16,340,963	Illegality and outrageous votes.
22021007	WELFARE PACKAGES	106,773,850	
<b>SERVICE WIDE VOTES</b>			
<b>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.</b>			
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	22,000,000,000	Who will utilize this amount since Service Wide Vote is not a Ministry?
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?
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.
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.
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.

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? .
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?
23050112	ADJUSTMENT TO CAPITAL COST	2,500,000,000	All these are provisions for expectancies. They are on the high side.
22021037	MARGIN FOR INCREASE IN COSTS	5,000,000,000	
22021041	CONTINGENCY	15,000,000,000	
22021042	RECURRENT ADJUSTMENT	3,099,600,000	
23050116	MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION	2,109,037,225	
23050118	COMMUNICATION AND ADVOCACY (MDG) REPORTING 2011 MDG	427,080,038	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.
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 to be centralised so that it may not be used to support the electoral fortunes of the ruling party or be mismanaged.
22040203	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	10,500,000,000	Can anyone spot the difference between these line items? This looks like a play on words for the same purpose.
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. .
22021038	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILLITANTS	35,409,859,972	There should be a terminal date for the Amnesty Programme. It should not be a programme in perpetuity.

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	

NASS made the right noise at the consideration of the budget that they were going to scarp SWV. But they surprisingly retained it. Further, the Oronsaye Committee on reforming the cost of governance stated as follows of Service Wide Votes:

*The committee noted the widely held view of the abuse of the utilization of the service wide vote. It was the view of the committee that budget heads currently captured under that vote could actually be captured either under specific MDAs or the contingency vote. Considering the constitutional provision for the contingency vote, it is believed that the service wide vote is not only an aberration, but also an avoidable duplication. The committee therefore recommended that the service wide vote should be abolished and items currently captured under it transferred to the contingency vote or the appropriate MDAs.*

It is therefore our considered view that this allocation encourages fraud and mismanagement of public resources. It should have been restructured and given to the respective MDAs in need of them.

<b>FEDERAL MINISTRY OF AGRICULTURE</b>			
<b>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. The Ministry continued its play on words in 2015 and NASS approved of the crude joke.</b>			
FMA&RD004005365	ACCESS TO CREDIT (ongoing)	23,800,000.00	This is an unclear line item . The budget did not provide details.
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

FMA&RD002004056	FUNGICIDES (ongoing)	2,184,000.00	required.
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	
FMA&RD002003618	INORGANIC FERTILIZER (ongoing)	51,240,000.00	
FMA&RD002003797	INORGANIC FERTILIZER (ongoing)	33,400,000.00	
FMA&RD002003872	INORGANIC FERTILIZER (ongoing)	6,336,000.00	
FMA&RD002003884	INORGANIC FERTILIZER (ongoing)	23,592,000.00	
FMA&RD002004025	INORGANIC FERTILIZER (ongoing)	4,524,000.00	
FMA&RD002004045	INORGANIC FERTILIZER (ongoing)	9,600,000.00	
FMA&RD002004067	INORGANIC FERTILIZER (ongoing)	22,032,000.00	
FMA&RD002004107	INORGANIC FERTILIZER (ongoing)	22,240,000.00	
FMA&RD002004139	INORGANIC FERTILIZER (ongoing)	2,138,400.00	
FMA&RD002004188	INORGANIC FERTILIZER (ongoing)	3,960,000.00	
FMA&RD002004217	INORGANIC FERTILIZER (ongoing)	1,884,000.00	
FMA&RD002004572	INORGANIC FERTILIZER (ongoing)	10,713,280.00	
FMA&RD002004022	INSECTICIDES (ongoing)	12,096,000.00	Repeated provisions: repeated five times all to the tune of N20,294,400: Further clarification is required.
FMA&RD002004062	INSECTICIDES (ongoing)	4,320,000.00	
FMA&RD002004099	INSECTICIDES (ongoing)	3,628,800.00	
FMA&RD002004198	INSECTICIDES (ongoing)	249,600.00	
FMA&RD002003550	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&RD002003620	ORGANIC FERTILIZER (ongoing)	15,523,200.00	
FMA&RD002003802	ORGANIC FERTILIZER (ongoing)	15,328,000.00	
FMA&RD002003891	ORGANIC FERTILIZER (ongoing)	33,808,000.00	
FMA&RD002004027	ORGANIC FERTILIZER (ongoing)	924,000.00	
FMA&RD002004049	ORGANIC FERTILIZER (ongoing)	5,544,000.00	
FMA&RD002004070	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	
FMA&RD002004065	SEED (ongoing)	22,032,000.00	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&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	
FMA&RD002003676	SOIL AMENDER/MICRO NUTRIENT (ongoing)	10,752,000.00	Repeated Provisions: repeated eleven times all to the tune of N69,841,600 Further clarification is required.
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	
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## CONCLUSIONS

The 2015 Federal budget as passed by NASS is not the budget of change that Nigerians have been waiting for. It needs to be reengineered, restructured and overhauled. A dire economic situation needs some adjustments and reforms or else, the country will not just stagnate, it will enter the reverse gear.

## RECOMMENDATIONS

- ❖ Consider the implementation of the recommendations of the Oronsaye Committee Report
- ❖ Review the approved budget to further cut out frivolities
- ❖ Plug leakages in the system- enhanced performance of FIRS; getting in due operating surplus, etc
- ❖ Recover sums due to the Treasury- NEITI reports indicating \$18bn outstanding to the Federation Account; Ribadu Petroleum Revenue Task Force indicating \$4.1bn due from penalties on gas flares by oil companies, etc
- ❖ Reconsider the continuation of Petroleum Subsidy
- ❖ Ensure that new borrowing will only be done in accordance with the Fiscal Responsibility Act - subject to a cost benefit analysis, reasonable interest rate and long period of amortization.
- ❖ Full implementation of the Treasury Single Account, IPPIS and other reforms
- ❖ Immediately appoint Ministers and the Minister of Finance should start the 2016 Appropriation Process in the next couple of weeks
- ❖ Reach out to Nigerians to explain the actual state of our finances and the economy so as to carry everyone along
- ❖ Consider new revenue sources after wide consultation with stakeholders