

## Total Savings in the Approved 2016 Appropriation Act, Following the Wastages and Frivolities in the Proposed 2016 Budget Identified by Citizens Wealth Platform

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
<b>PRESIDENCY STATE HOUSE – HQTRS</b>					
23050102	COMPUTER SOFTWARE ACQUISITION	268,900,000	Software is now the buzzword across MDAs to get money out of the treasury. Unless there is a clear justifiable need for specific software, consider reduction by 50%.	242,010,000	26,890,000
22021007	WELFARE PACKAGES	107,252,995	After provisions have been made for personnel expenditure - what is this welfare package all about? Save this sum.	96,527,696	10,725,299
23010120	PURCHASE OF CANTEEN/ KITCHEN EQUIPMENT	89,172,300	Provisions running into several hundreds of millions have been made in previous years for the same line item. Save this sum.	80,255,070	8,917,230
SH015015235	WILDLIFE CONSERVATION	115,829,076	This cannot be a priority at a time of great fiscal crisis. Reduce by 50%.	115,829,076	-
SH018021050	ANNUAL ROUTINE MAINTENANCE OF VILLA	3,914,197,062	This sum cannot be justified under zero based budgeting.	3,914,268,592	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	FACILITIES BY JBN		After providing for specific maintenance services comes this general nebulous provision. Reduce this sum by 80%.		
SH011021047	RENOVATION WORK ON 8 NO.BLOCKS OF 16 NO. 2 BEDROOM FLATS AT STATE HOUSE SECURITY QUARTERS, ASOKORO "NEW QUARTERS"	254,587,922	It is expected that the amount proposed for the maintenance of facilities at the Villa should take care of this expenditure. Consider reduction by 70%.	254,587,922	-
SH011015224	GENERAL RENOVATION OF THE GUEST HOUSE.	387,980,200	Despite provision for the maintenance of Villa facilities, this huge sum is being considered for the same location. Reduce this sum by 90%.	387,980,200	-
SH012015227	COMPLETE FURNISHING OF THE ENTIRE ROOMS IN THE GUEST HOUSE	45,000,000	The Villa Guest House and facilities has already taken so much. Consider reducing this expenditure by 50%.	45,000,000	-
SH03015169	INSTALLATION OF BUDGET AND PLANNING SOFTWARE	55,670,000	This is different from the first request for software. Save this sum as the request can be accommodated in the first line item for software.	55,670,000	-
SH04015171	UPGRADING OF MECHANICAL AND ELECTRICAL POWER	272,646,890	This seems to be a play on words around electricity for the sum of N1.833b These cannot	272,646,890	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	LINE (UNDERGROUND) SUPPLIES TO THE STATE HOUSE		be priorities for Nigeria in these lean times. This is incredible and should be reduced by 70%.		
SH04015173	LINKING OF CABLE TO DRIVER'S REST ROOM AT VILLA ADMIN.	322,421,971		322,421,971	-
SH04015179	LINKING OF CABLE FROM GUEST HOUSE NO.9 GENERATOR HOUSE TO GATE	213,873,953		213,873,953	-
SH04015181	INSTALLATION OF ELECTRICAL LIGHTINGS AND FITTINGS.	618,604,265		618,604,265	-
SH04015183	ELECTRICAL INSTALLATION OF DISTRIBUTION BOARDS AND OTHER CABLES.	371,733,964		371,733,964	-
SH04015184	PROVISION OF STAGE CURTAINS AND ELECTRICAL DRIVE.	22,861,449		22,861,449	-
SH04015198	INSTALLATIONS OF ELECTRICAL MATERIALS AND LUMINARIES.	10,416,146		10,416,146	-
SH06021060	PURCHASE OF BMW SALOON CARS AND JEEPS (5NOS.EACH)	340,000,000	The Presidency cannot be importing BMW cars after championing an auto policy. Nigerian assembled or manufactured vehicles should be used. It is even wrong	340,000,000	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			under the Public Procurement Act to state a brand name in the budget; it should have been the functional specification of the vehicles to be procured.		
SH07015192	PURCHASE OF 16 SEATER TOYOTA HIACE COASTER BUSES.	120,000,000	What happened to the buses already in use? Consider reduction by 30%. It is even wrong under the Public Procurement Act to state a brand name in the budget; it should have been the functional specification of the vehicles to be procured. Nigerian assembled or manufactured vehicles should be used.	120,000,000	-
SH07021063	PURCHASE OF 33 SEATER COASTER BUSES	158,000,000		158,000,000	-
<b>BUREAU OF PUBLIC ENTERPRISES (BPE)</b>					
22021007	WELFARE PACKAGES	10,449,852	The provision of allowances and welfare of staff have already been provided, this expenditure is therefore illegal, consider saving this sum.	9,404,867	1,044,985
BPE010015880	POST PRIVATISATION MONITORING	293,632,336	This expenditure item is excessive and no useful value has been derived from previous monitoring exercises. Consider reducing this amount by 80%	220,224,252	73,408,084
<b>BUREAU OF PUBLIC PROCUREMENT</b>					
23050102	COMPUTER SOFTWARE	559,189,312	This is on the high side.	503,270,381	55,918,931

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	ACQUISITION		Consider reduction by 50%		
23010105	PURCHASE OF MOTOR VEHICLES	116,420,000	This is on the high side. Consider reduction by 50%	93,136,000	23,284,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	45,250,000	This is on the high side. Consider reduction by 50%	36,200,000	9,050,000
<b>NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE</b>					
<b>23010105</b>	PURCHASE OF MOTOR VEHICLES	76,500,000	Consider reduction by 50%. The Agency already has vehicles in use.	76,500,000	-
<b>MINISTRY OF BUDGET AND NATIONAL PLANNING</b>					
22020708	BUDGET PREPARATION	197,501,056	Budget preparation is one of the core functions of this Ministry and should not get a very special large vote. Consider reduction by 50%.	29,239,205	168,261,851
MBNP0015897	ADMINISTRATION AND COORDINATION OF MINISTRY	360,429,656	This is vote only known to the person who proposed it. So, every MDA needs a special vote for administration and coordination? What is the job description of the Minister and Permanent Secretary? Save this sum.	113,018,356	247,411,300
<b>FEDERAL MINISTRY OF FINANCE - HQTRS</b>					
22020708	BUDGET PREPARATION	13,000,002	This has been taken care of by the personnel vote. Save this money.	11,700,002	1,300,000
22021001	REFRESHMENT & MEALS	28,293,078	Reduce by 50%. It is on the	25,463,770	2,829,308

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			high side.		
22021007	WELFARE PACKAGES	100,661,912	This has been taken care of by the personnel vote. Save this money.	90,595,721	10,066,191
FMF3002980	HUMAN CAPITAL DEVELOPMENT	85,000,000	For who? No detail on what this vote intends to achieve. Clarify before approval or a decision.	-	85,000,000
<b>BUDGET OFFICE OF THE FEDERATION</b>					
22020708	BUDGET PREPARATION	100,867,795	This request comes after the parent Ministry demanded N197.5m for the same line item. Reduce by 50%.	90,781,016	10,086,779
22021007	WELFARE PACKAGES	74,737,594	Save this sum as the request is of doubtful legality.	67,263,835	7,473,759
23010105	PURCHASE OF MOTOR VEHICLES	170,663,826	Reduce by 80% as the Office already has vehicles.	136,531,061	34,132,765
23010113	PURCHASE OF COMPUTERS	81,975,000	Reduce by 80% as the Office already has computers.	73,777,500	8,197,500
<b>SERVICE WIDE VOTE</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	15,000,000,000	This is a vote no one accounts for; essentially, it is a slush fund. Reduce by 75%.	13,000,000,000	2,000,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	208,000,000	Every MDA has a vote on this line item. This is duplication. Save this sum.	208,000,000	-
22021057	MUSLIM/CHRISTIAN PILGRIMAGES	500,000,000	The 1999 Constitution forbids the adoption of state religion and voting money for pilgrimages directly violates the	500,000,000	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			Constitution. Save this sum.		
22021044	ELECTION - LOGISTICS SUPPORT	500,000,000	Transfer this sum to the votes of the relevant agencies involved in election logistics support.	500,000,000	-
22021052	FGN SPECIAL INTERVENTION PROGRAMMES	300,000,000,000	These line items are simply asking for legislative approval for unfettered presidential discretion to programme funds for projects that are not known to Nigerians. If they cannot be disclosed to Nigerians, then save these sums.	300,000,000,000	-
<b>23050119</b>	SPECIAL INTERVENTION	200,000,000,000		200,000,000,000	-
23050114	NATIONAL JOB CREATION SCHEME	4,000,000,000	Jobs are not created by merely allocating money unless a slush fund is intended. Job creation is a product of laws and policies that seek to create value. A special vote for job creation in the past did not produce any tangible results. Consider reprogramming this sum to other purposes.	2,000,000,000	2,000,000,000
23050116	SUSTAINABLE DEVELOPMENT GOALS MONITORING AND EVALUATION	1,581,777,918	This is too much for just a monitoring and evaluation exercise. Reduce by 70%.	581,777,918	1,000,000,000
23050140	COMMUNICATION AND ADVOCACY (MDG)	427,080,038	This is too much for the proposed activity. Reduce by	427,080,038	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	REPORTING 2011 MDG		70%.		
23050119	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY	1,500,000,000	This vote should go to the Ministry of Women Affairs.	1,500,000,000	-
23050126	SPORTS DEVELOPMENT	2,000,000,000	This vote should go to the Ministry of Youths and Sports.	1,000,000,000	1,000,000,000
23050144	NATIONAL PLANNING COMMISSION (INFRASTRUCTURE MASTER PLAN)	500,000,000	The Infrastructure Master Plan has already been developed. All it needs is implementation. Thus, this vote is unnecessary. Save this sum.	500,000,000	-
23050147	SPECIAL INTERVENTION/CONSTITUENCY PROJECTS	60,000,000,000	The programming of this vote should be aligned to high level national development plans and policies for it to make the desired impact.	100,000,000,000	-
23050162	FINANCING OF THE IMPLEMENTATION OF THE NIGERIA NUCLEAR POWER PROGRAMME	2,000,000,000	Nigeria's quest for nuclear power for electricity provisioning is coming at a time advanced countries are shutting down their nuclear plants. We neither have the technology, manpower nor discipline to run nuclear reactors. Save and re-programme this sum.	2,000,000,000	-
23050128	TRANSITION TO	1,109,037,225	This vote has no meaning. It is	609,037,225	500,000,000



CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	SUSTAINABLE DEVELOPMENT GOALS		nebulous. Kindly re-programme.		
23050170	FEDERAL MINISTRY OF FINANCE: SPECIAL PROGRAMMES FOR IMPROVING EFFICIENCY	500,000,000	The Efficiency Unit is not established by law and does not need this huge sum to do its work. Rather, an agency like the Fiscal Responsibility Commission should be empowered through appropriate financing to perform its statutory duty. Save this sum.	500,000,000	-
23050160	NATIONAL ASSEMBLY CLINIC	1,000,000,000	Transfer this to the vote of the National Assembly.	1,000,000,000	
<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION</b>					
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	78,632,554	It is practically impossible for the SGF to use up N214, 843 a day for this purpose. Consider reducing this sum by 80%.	60,769,299	17,863,255
22020601	SECURITY SERVICES	138,144,669	This allocation is not necessary considering the fact that provision have already been made in the security budget for the Nigerian Police Force and other security outfits. Save this sum.	104,330,202	33,814,467
22020606	CLEANING & FUMIGATION SERVICES	129,815,851	It is simply on the high side to utilise N355, 659 a day for	106,834,266	22,981,585

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			cleaning and fumigating the office. Consider a 90% reduction.		
22021007	WELFARE PACKAGES	79,678,398	Save this sum, it is illegal, the welfare of staff has already been provided in their salaries and allowances.	71,710,558	7,967,840
23010128	PURCHASE OF SECURITY EQUIPMENT	1,710,322,610	This is incredible. This office has nothing to do with national security. What kind of security equipment would it be purchasing for close to 2bn? Save this sum.	1,710,322,610	-
23010105	PURCHASE OF MOTOR VEHICLES	400,190,000	What are these vehicles needed for? A new office starting out afresh or one already in existence? Cut this vote by 75%.	400,190,000	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	265,142,473	This vote is coming after MDAs have made provisions for this. So, what is this vote for? Save this sum.	238,628,226	26,514,247
23030102	REHABILITATION/REPAIRS – ELECTRICITY	396,795,997	Just like the vote of the Presidency on electricity. The same line of getting money out of the Treasury. Consider re-programming this sum unless there is evidence of what the money is voted for.	396,795,997	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
23050102	COMPUTER SOFTWARE ACQUISITION	181,282,511	What type of software is this? True to type - the buzzword to get money out of the Treasury. Reduce this sum by 75%.	181,282,511	-
SGF3014204	AFFAIRS OF FORMER HEADS OF STATE	400,190,000	Save this sum as it comes after Service Wide Votes had made provisions of N4.899bn for the welfare of former heads of state and permanent secretaries.	400,190,000	-
<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION</b>					
22020708	BUDGET PREPARATION	8,217,021	The salaries and allowances of personnel have taken care of this vote. Save this money.	7,395,319	821,702
22021001	REFRESHMENT & MEALS	31,908,319	Is this vote for a restaurant chain? Reduce by 80%	24,217,487	7,690,832
22021007	WELFARE PACKAGES	13,078,202	The salaries and allowances of personnel have taken care of this vote. Save this money.	11,770,382	1,307,820
23010130	PURCHASE OF RECREATIONAL FACILITIES	193,513,097	This is an incredible vote. Reduce by 99%.	192,680,619	832,478
<b>FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS</b>					
22021007	WELFARE PACKAGES	59,660,337	The salaries and allowances of personnel have taken care of this vote. Save this money.	53,694,303	5,966,034
FMITI11020374	INFRASTRUCTURAL DEVELOPMEN	275,000,000	This large sum is voted without details. Save this money.	220,000,000	55,000,000
FMITI12020357	MONITORING AND	356,000,000	This is on the high side.	115,875,000	240,125,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	EVALUATION		Reduce by 80%.		
23010105	PURCHASE OF MOTOR VEHICLES	210,100,000	Reduce by 50% and phase the procurement over two years.	189,090,000	21,010,000
FMITI162020173	PRESENTATION OF NECESSARY FACTS AND DOCUMENTS	2,400,000	What is the meaning of this? Save this sum.	-	2,400,000
FMITI172020266	REHABILITATION 2 OFFICES IN ABUJA AND 1 OFFICE IN LAGOS	1,002,000,000	This vote is enough to construct a modest building. Reduce by 50%.	-	1,002,000,000
<b>SMEDAN - H/QTRS</b>					
22021007	WELFARE PACKAGES	13,262,740	Save this sum, it is illegal, the welfare of staff has already been provided in their salaries and allowances.	18,450,000	-
23010105	PURCHASE OF MOTOR VEHICLES	155,205,437	Procure the vehicles in phases over two years. Reduce by 50%.	55,205,437	100,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	180,510,342	This is on the high side. Reduce by 50%	20,510,342	160,000,000
SMEDAN160019269	PURCHASE OF 100 NOS. TRAINING TABLES AND CHAIRS	33,968,546		968,546	33,000,000
SMEDAN169019441	PURCHASE OF 20 NOS. LOW BACK CHAIRS, HIGH BACK CHAIRS& UNPADED CHAIRS; 49 NO. FILE CABINETS)	9,491,844	This is duplication of the votes. Compute all and reduce by 70%.	491,844	9,000,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
SMEDAN16901 9447	PURCHASE OF 100 NOS. TRAINING TABLES AND CHAIRS	14,243,140		3,243,140	11,000,000
<b>NATIONAL POVERTY ERADICATION PROGRAM (NAPEP): The Programme simply pays staff salaries and runs overheads that are not related to its core mandate and at the end of the day, nothing is done for poverty reduction. NASS should reconsider the continued existence of this Programme.</b>					
22021007	WELFARE PACKAGES	14,447,857	Save this sum, it is illegal, the welfare of staff has already been provided in their salaries and allowances.	13,003,071	1,444,786
<b>NATIONAL IDENTITY MANAGEMENT COMMISSION</b>					
22020601	SECURITY SERVICES	87,207,823	Security services are provided by security outfits which are publicly funded. This does not make sense. Consider reducing by 75%	70,487,041	16,720,782
22021007	WELFARE PACKAGES	15,539,362	Remove completely. This expenditure head is unknown to Nigerian law.	13,985,426	1,553,936
NIMC02014215	BIOMETRIC CAPTURING AND ISSUANCE OF NATIONAL IDENTITY CARDS	800,000,000	This provision is made every year. Yet, majority of Nigerians are yet to get their original ID card. There is need for proper scrutiny before approval. What happened to previous sums appropriated for this purpose?		

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
<b>FEDERAL ROAD SAFETY COMMISSION</b>					
22021007	WELFARE PACKAGES	15,138,013	Save this sum, the welfare packages of staff have already been provided for in the staff salaries and allowances.	13,624,212	1,513,801
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	830,000,000	Why do we have policy inconsistency and discontinuity? Nigeria launched the monetisation programme with fanfare. How do we reconcile this vote with the monetisation programme?	830,000,000	-
<b>NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT</b>					
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	24,482,500	With the pervading anti-intellectual culture and diminished budgetary resources, this cannot be a priority. Reduce by 50%.	24,482,500	-
23010128	PURCHASE OF SECURITY EQUIPMENT	53,233,077	This agency is not vested with the responsibility of security; there is no reason for this huge amount to be allocated to it. Consider reducing by 70%	53,233,077	-
NEPAD6004606	ACQUISTION OF SOFTWARES	31,982,110	The usual suspect - confirm the need before approval.		
<b>NATIONAL ACTION COMMITTEE ON AIDS (NACA)</b>					

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
<b>Through proper scrutiny and oversight, NASS should ensure that funds are not appropriated for activities already supported by donors. It should also ensure that NACA takes full advantage of all international donor support that may lessen its demands on the Treasury.</b>					
22021007	WELFARE PACKAGES	17,856,094	Remove completely. This line item is illegal.	16,070,485	1,785,609
NACA0501899 1	SUPPLY OF RAPID TEST KITS AND CONSUMABLES TO STATES	881,073,240	Who else is supplying rapid test kits? What about the ones supplied in previous budgets? Effective scrutiny is needed before approval.		
<b>NATIONAL HAJJ COMMISSION OF NIGERIA</b>					
<b>Our Constitution forbids the adoption of state religion. Thus, all the funds (N859,888,049) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.</b>		859,888,049		791,294,170	68,593,879
<b>NIGERIA CHRISTIAN PILGRIM COMMISSION</b>					
<b>Our Constitution forbids the adoption of state religion. Thus, all the funds (N945,861,834) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.</b>		945,861,834		870,830,571	75,031,263
<b>NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)</b>					
21	PERSONNEL COST	1,384,944,674	What is the Commission doing with an annual personnel expenditure of over N1.3bn? Evidently, the Commission is		

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			overstaffed. A staff audit is needed to reduce costs.		
22021007	WELFARE PACKAGES	13,213,833	Remove completely. This line item is illegal.	2,892,450	10,321,383
NLRC00101776 1	NATIONWIDE NLRC CAPACITY BUILDING THROUGH TRAINING.)	347,046,223	What manner of capacity building is this that stands outside the local or international training to cost up to N347 million. This is way too high. Reduce by 80%.	347,046,223	-
<b>SERVICOM</b>					
SERVICOM01014285	BREAKOUT SESSIONS, SYNDICATE GROUPS, PRODUCE AND PRESENT COMMUNIQUE	6,000,000	What are breakout sessions, syndicate groups and production of communiqué that are not tied to any workshop or seminar? This is an insult on the sensibility of Nigerians. Save this sum.	4,800,000	1,200,000
<b>PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS</b>					
This sum of 386,583,191 budgeted for this Committee should be saved as the Committee has outlived its usefulness. The work of this Committee can be subsumed by the Ministry of Lands, Power and Housing.				373,347,451	13,235,740
<b>BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS</b>					
22021029	MONITORING ACTIVITIES & FOLLOW UP	29,436,742	This agency can still carry out monitoring activities without taking a whopping	20,493,068	8,943,674
23050103	MONITORING AND	65,776,011			



CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	EVALUATION		sum of N95, 212,753 or by duplicating the expenditure heads. Consider overall reduction of 80%.	52,620,809	13,155,502
22020708	BUDGET PREPARATION	6,868,573	This is the function of the finance and accounts department in the organization. Save this sum.	6,181,716	686,857
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,839,796	Save this sum as there is no difference between it and the budget preparation line item above.	1,655,816	183,980
BCDA07014349	PURCHASE OF FIXED ASSETS	4,000,000	Which fixed assets? Save this sum.	3,600,000	400,000
BCDA010020680	PROVISION OF CREDIBLE DATA FOR BORDER COMMUNITY DEVELOPMENT	300,000,000	This is a nebulous vote that has no fixed deliverable. Moreover, data provisioning is not the duty of the Commission. Save this sum.	240,000,000	60,000,000
<b>FEDERAL MINISTRY OF YOUTH &amp; SPORTS DEVELOPMENT – HQTRS</b>					
22020708	BUDGET PREPARATION	13,028,935	This is the work of the	4,526,042	8,502,893

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			Finance and Accounts Department. Remove completely.		
22020406	OTHER MAINTENANCE SERVICES	109,752,463	Provision for office maintenance, office and IT equipment, office furniture, vehicle, office building, plants and generator has been provided for in the total sum of (22.6M) what other maintenance services would be requiring this huge amount of money? Reduce by 90%.	53,777,217	55,975,246
22021007	WELFARE PACKAGES	16,231,949	Remove completely. This line item is illegal.	10,108,754	6,123,195
23050102	COMPUTER SOFTWARE ACQUISITION	38,257,300	Software for what purpose? The usual buzzword to open the Treasury. Properly scrutinise before approval.		
<b>MINISTRY OF TRANSPORT</b>					
23010113	PURCHASE OF COMPUTERS	87,309,800	This Ministry is not starting afresh. They already have computers. The purchase of computers should not be a yearly affair by MDAs. Consider reduction by 70%.	62,655,000	24,654,800
22020404	MAINTENANCE OF OFFICE/ IT EQUIPMENTS	23,476,589	If there is an actual need for maintenance of office/IT	21,128,930	2,347,659

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			equipment, it shouldn't cost this much. Consider reduction by 50%.		
22020708	BUDGET PREPARATION	20,659,571	This sum should be saved, it is the duty of the finance and accounts department to prepare budget for the agency.	18,593,614	2,065,957
22021007	WELFARE PACKAGES	40,479,395	This is illegal, the welfare of staff have already been provided for in their salaries and allowance.	36,431,456	4,047,939
FMT03A017665	PROVISION OF WELFARE PACKAGES AND OTHER INCENTIVES TO STAFF DURING FESTIVITIES	11,830,000	The second level of welfare after the first level. Save this sum.	11,830,000	-
FMT02A017682	PURCHASE EQUIPMENT OFF THE COUNTER	2,448,000	What exactly are these line items for? Save these sums.	2,448,000	-
FMT02A017689	PLACING AN ORDER FOR SUPPLY OF EQUIPMENT	2,448,000		2,448,000	-
FMT02A017694	PURCHASE OF EQUIPMENT	1,760,016		1,760,016	-
FMT03A018582	PUBLIC RELATIONS TOOLS FOR THE PRESS UNIT OF THE MINISTRY OF TRANSPORTION	14,320,000	What is a public relations tool? It makes no sense and needs clarification. But the sum needs to be saved.	9,308,000	5,012,000
FMT04A017658	TO ENSURE EFFECTIVE	25,000,000	So what is the duty of the	16,250,000	8,750,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	OPERATION OF THE PARASTATALS.		top hierarchy of the Ministry if they need a special vote to ensure the effective operation of the parastatals under them? Save this sum.		
FMT04A017601	DOCUMENTATION OF RESPONSES FROM DRIVERS OF PRIVATE AND PUBLIC VEHICLE IN NIGERIA. CARRY OUT SURVEY IN THE SIX GEO-POLITICAL ZONES OF THE COUNTRY.	10,000,000	What is the substance of these line items? They are repetitive and go to no issue. Save these sums.	8,000,000	2,000,000
FMT04A018074	FIELD SURVEY IN THE SIX GEO-POLITICAL ZONES OF NIGERIA, PARTICIPANTS INTERVIEW AMONG MAJOR TRANSPORT OPERATORS AND NATIONAL UNIONS.	7,000,000		4,550,000	2,450,000
FMT05A017669	PROVISION OF SPORTS EQUIPMENT FOR PARTICIPATION IN SPORTS ACTIVITIES	33,014,500	Repeated line items. What is the purpose of these provisions? Just to get a vote because money is available. Save these sums.	33,014,500	-
FMT05A018079	PROVISION OF SPORTS EQUIPMENT FOR PARTICIPATION IN SPORTS ACTIVITIES	14,000,000		14,000,000	-
FMT06A018038	INSPECTION VISITS, BILL OF QUANTITY AND ADVERTISEMENT FOR THE	130,000,000	What exactly are these line items for? One and the same thing? NASS should	30,000,000	100,000,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	CONSTRUCTION OF THE FREIGHT OFFICE		confirm before approval. But the sums need to be reduced by not less than 80%. They seem to be duplicated and over-bloated.		
FMT06A018062	INSPECTION VISITS, BILL OF QUANTITY AND ADVERTISEMENT FOR THE CONSTRUCTION OF THE FREIGHT OFFICE. (FORMALIZATION OF TRADE AND TRADING ACTIVITES BETWEEN NIGERIA AND BENIN REPUBLICS.	210,000,000		136,500,000	73,500,000
FMT07A018052	INSPECTION VISITS TO ALL THE SIX SITES AND NEGOTIATIONS WHERE POSSIBLE	80,000,000			
FMT09A017587	SAFEGUARDING OF THE LIVES AND PROPERTIES FROM ANY SECURITY THREATS WITHIN THE MINISTRY AND ITS ENVIRONS	20,000,000	This is reducing budgeting to a crude joke. Kindly save this sum.	20,000,000	-
FMT13A019626	CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER	50,000,000	In these days of privatisation and the poor public record in running enterprises, the idea of a national carrier funded by government is a joke. Save this sum.	50,000,000	-
FMT17A019560	CAPITAL BUDGET IMPLIMENTATION/MONITORING SCHDULE AUDITOR GENERAL	43,000,000	Over 252m voted for monitoring and evaluation. Reduce by 60%.	34,400,000	8,600,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	OFFICE OF THE FEDERATION & OFFICIALS OF AUDIT DEPT. OF THE MINISTRY.				
FMT17A019567	MONITORING AND EVALUATION OF CAPITAL PROJECTS BY THE MINISTRY.	83,116,800		66,493,440	16,623,360
FMT17A019575	CAPITAL BUDGET IMPLIMENTATION/ MONITORING SCHDULE BY BUDGET OFFICE OF THE FEDERATION & OFFICIALS OF BUDGET DIVISION OF THE MINISTRY.	43,000,000		34,400,000	8,600,000
FMT17A019618	SERVICOM MONITORING FOR COMPLIANCE TO SERVICE DELIVERY	83,116,800		66,493,440	16,623,360
Confirm the cost of conveyor belts (before approval) because their estimates vary with the airports where they are proposed to be domiciled.					
FMT19A019635	NEGOTIATION / REVIEW OF BILATERAL AIR SERVICES AGREEMENTS (BASA) WITH UNITED ARAB EMIRATES	156,808,621	Does it cost so much to negotiate a BASA agreement? Kindly confirm before approval.	-	156,808,621
FMT19A019704	PROVISION OF TRANSIT HOTEL AT MMIA	158,469,105	This should be provided by the private sector; may be under a PPP. Save this sum.	158,469,105	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
FMT19A019706	PROCUREMENT AND INSTALLATION OF 26 APRON PASSENGER BUSES FOR THE AIRPORTS	323,090,787	This service should be provided by the private sector. Save this sum.	323,090,787	-
With so much funds dedicated the construction, reconstruction, rehabilitation and maintenance of airports and its facilities, it is imperative that the package contained in the Chinese loan for the aviation sector be made public so that the public treasury is not requested to fund what has otherwise been publicly funded					
<b>NIGERIA RAILWAY CORPORATION</b>					
<b>NASS should ensure that it speeds up legal reforms to introduce private capital into the rail sector. The sector has been a drawback to infrastructure development in Nigeria with its negative impact on business competitiveness.</b>					
<b>NATIONAL INLAND WATERWAYS AUTHORITY</b>					
NIWA06A020217	<b>CLEARING OF WATER HYCINTH ( NATION WIDE)</b>	300,000,000	Does it cost so much to clear water hyacinth? Review	308,210,167	-
<b>MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS</b>					
22021007	WELFARE PACKAGES	61,637,446	Save this sum, it is illegal, the welfare of staff have already been catered for in their salaries and allowances.	55,473,701	6,163,745
22021001	REFRESHMENT & MEALS	18,336,939	Reduce this sum by 50%.	16,503,245	1,833,694
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	12,377,780	Save this sum, it is the duty of the finance and account department to prepare the budget of the agency.	11,140,002	1,237,778
MPR03A020841	PASSAGE OF PETROLEUM INDUSTRY BIL	200,000,000	What is this line item meant for? NASS has its budget for the processing of bills into	166,052,007	33,947,993

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			law. Save this sum.		
MPR03A020843	REVIEW OF GAS MASTER PLAN	200,000,000	The review need not cost so much. Reduce by 50%.	142,840,436	57,159,564
<b>DEPARTMENT OF PETROLEUM RESOURCES</b>					
23050102	COMPUTER SOFTWARE ACQUISITION	455,791,574	Consider reduction by 50%. This is on the high side.	<b>366,218,254</b>	<b>89,573,320</b>
<b>FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS</b>					
WAFF601016869	COUNTERPART FUNDING FOR CAPACITY BUILDING IN 36 STATES AND THE FCT	470,000,000	This is a large sum of money to be approved for unspecified capacity building events. The details should be available before a decision is taken.	470,000,000	-
22021007	WELFARE PACKAGES	15,254,217	Remove completely. This line item is illegal	343430	14,910,787
WAFF606020848	IMPLEMENTATION OF NATIONAL, REGIONAL & INTERNATIONAL CONVENTION AND TREATIES	60,000,000	The details should be available before a decision is taken.	55,500,000	4,500,000
22020708	BUDGET PREPARATION	6,189,102	Staff earns remuneration to do their work including budget preparation. Remove this entirely.	480,802	5,708,300
WAFF609020864	PURCHASE OF BOOKS FOR IPSAS	20,000,000	The details should be available before a decision is taken.		
<b>NATIONAL CENTRE FOR WOMEN DEVELOPMENT</b>					



CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
23050101	RESEARCH AND DEVELOPMENT	899,857,675	This is on the high side. Reduce this by 99%.	586,514,889	313,342,786
23050102	COMPUTER SOFTWARE ACQUISITION	30,000,000	This is on the high side. Reduce it by 50%.	22,500,000	7,500,000
<b>FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>					
22021007	WELFARE PACKAGES	24,734,604	Remove completely. This line item is illegal.	21,361,144	3,373,460
23050101	RESEARCH AND DEVELOPMENT	32,876,127,108	The lump statement without details is a sure and clever way to hide what actually the estimates are for. Kindly disaggregate and provide the details to Nigerians.	1,377,033,464	31,499,093,644
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,010,000,000	The lump statement without details is a sure and clever way to hide what actually the estimates are for. Kindly disaggregate and provide the details to Nigerians.	29,785,286,6000	-
23050103	MONITORING AND EVALUATION	265,000,103	This is on the high side. Reduce by 50%	391,838,906	-
Virtually all the research institutes and agencies under the Ministry of Agriculture have un-disaggregated votes for research and development whilst some have a vote for construction and provision of unspecified agricultural facilities. This is not good way to budget large sums of money in bulk for purposes not known to Nigerians. What exactly is research and development? Kindly provide the details to Nigerians.					
<b>FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS</b>					
22021007	WELFARE PACKAGES	5,738,889	Remove completely. This line item is illegal.	5,165,000	573,889
MMSD2016014485	SOURCING AND PURCHASE OF EQUIPMENT (PURCHASE AND IMPORTATION)	228,605,000	Unspecified equipment? Provide details to Nigerians.	132,200,000	96,405,000
MMSD20161001458	WEBSITE UPDATE	795,234,275	An update of an already existing website? This	736,628,341	58,605,934

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
7			cannot be true. Reduce by 99%.		
MMSD201614 014614	PROCUREMENT OF FIELD VEHICLES MONITORING ILLEGAL MINING ACTIVITIES	150,000,000	In between these three line items, a lot is muddled up; from vehicles to site visits, field equipment, etc. Kindly reduce by 50%.	150,000,000	-
MMSD201616 014625	FIELD EQUIPMENTS, SITE VISITS, ENVIRONMENTAL AUDITING, PRODUCTION OF ENVIRONMENTAL HANDBOOK , PROJECT VEHICLES, STATIONARIES AND STAFF RETREAT ON ENVIRONMENTAL AWARENESS AND ENFORCEMENT	224,978,800		224,978,800	-
MMSD201616 014629	SITE VISITS, PROJECT DESIGN, SITE RECLAMATION, COMMISSIONING, 1NO. PROJECT VEHICLE AND DOCUMENTARY	179,590,000		119,000,000	60,590,000
MMSD201650 14503	ENGAGEMENT OF 6 PROFFESIONALS TO UPGRADE MINERS	183,675,000	This fee is on the high side for six professionals. Reduce by 40%.	119,388,750	64,286,250

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	KNOWLEDGE ON EXPLORATION, EXPLOITATION & PROCESSING OF MINERAL NATIONWIDE				
MMSD201680 14568	PROCUREMENT OF PROJECT VEHICLES FOR INSPECTORATE ACTIVITIES AND STAFF BUSES	284,971,668	Another procurement of vehicles. Save this sum.	284,971,668	-
MMSD201690 14573	PROCUREMENT OF GENERAL, CAPITAL AND STATIONERY STORE ITEMS FOR REPLENISHMENT	97,720,500	What is this line item for? Just a play on words to get money from the treasury. Save this sum.	97,720,500	-
Virtually all the research institutes and agencies under this Ministry have un-disaggregated votes for research and development. This is not a good way to budget large sums of money in bulk for purposes not known to Nigerians. What exactly is research and development? Kindly provide the details to Nigerians.					
<b>FEDERAL MINISTRY OF WATER RESOURCES – HQTRS.</b>					
Most of the projects being handled by the Ministry are not supposed to be federal projects but the responsibility of states and local governments. Small boreholes and water reticulation facilities costing less than N20m should not occupy the time of a federal ministry. And over 75% of them are new which raises the poser whether most of the projects started in previous administration have been completed or abandoned. The River Basin Development Authorities seem to be doing a lot of projects that are not informed by any high level policy goals. Money seems being voted simply because it is available. The budget needs to be re-programmed to achieve national levels plans and policies.					
<b>FEDERAL MINISTRY OF NIGER DELTA HQTRS</b>					
22021007	WELFARE PACKAGES	62,883,119	Personnel expenses have covered this line item. Save this sum.	56,594,807	6,288,312
22021014	ANNUAL BUDGET EXPENSES AND	18,082,235	Personnel expenses have covered this line item. Save this sum.	16,274,012	1,808,223

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	ADMINISTRATION				
23050103	MONITORING AND EVALUATION	200,000,000	This is very high. Reduce by 80%	-	200,000,000
<b>The Ministry has so many projects which spreads its resources so thin and results in little impact. It can streamline activities and ensure the completion of major projects started over the years such as the East West Road and the Owerri - Elele -Port Harcourt Roads.</b>					
<b>FEDERAL MINISTRY OF INFORMATION &amp; CULTURE (HQRS)</b>					
22020406	OTHER MAINTENANCE SERVICES	39,418,106	Vague. Clarify and reduced by 75% as general maintenance has been well covered.	35,476,295	3,941,811
22020601	SECURITY SERVICES	57,107,966	Rather than outsourcing security services, it should be provided by Police and NSCDC. Reduce by 75%.	51,397,169	5,710,797
22020603	OFFICE RENT	32,568,092	Does the Ministry still have accommodation challenge despite its high rise 10 storey building headquarters and housed in other government buildings? Reduce by 50%.	29,311,283	3,256,809
22020708	BUDGET PREPARATION	12,347,705	Remove completely. There is a pool of personnel in the Ministry's Account & Budget Department paid to do same work.	11,112,935	1,234,770
22021001	REFRESHMENT & MEALS	30,349,901	For who? Clarify and reduce by 75%.	27,314,911	3,034,990
22021003	PUBLICITY & ADVERTISEMENTS	142,583,205	The Ministry hardly pays for its publicity in FG owned media. It is the publicity mouthpiece of	128,324,885	14,258,320

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			government overseeing public media houses? Reduce by 75%.		
22021007	WELFARE PACKAGES	53,140,007	This has been taken care of by the personnel vote. Save this sum.	47,826,006	5,314,001
<b>NEWS AGENCY OF NIGERIA</b>					
NAN01A018642	PURCHASE OF COMPUTERS	230,822,823	Reduce by 75%. The requested sum is too large for an agency that is not new.	180,740,541	50,082,282
22021007	WELFARE PACKAGES	4,804,963	Remove completely	4,324,467	480,496
<b>VOICE OF NIGERIA</b>					
22020201	ELECTRICITY CHARGES	81,604,214	Too high. Reduce by 50%.	73,443,793	8,160,421
22020803	PLANT / GENERATOR FUEL COST	180,374,317	Too high. Reduce by 75%.	162,336,885	18,037,432
23010113	PURCHASE OF COMPUTERS	9,740,000	What is the average life span of these computers and other equipment? Reduce by 75%.	-	9,740,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	6,360,000		-	6,360,000
<b>NATIONAL FILM AND VIDEO CENSOR BOARD</b>					
23010113	PURCHASE OF COMPUTERS	168,306,905	What are these line items exactly for? Clarify before approval.	4,500,000	163,806,905
NFVCB02A019917	TRAININGS ON MORE RECENT INFOTECHNIQUES, STORAGE MEDIA REVIEWS AND COMPLIANCE INITIATIVES.	168,306,905		-	168,306,905

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
<b>CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION</b>					
22021007	WELFARE PACKAGES	4,671,533		2,854,380	1,817,153
23010113	PURCHASE OF COMPUTERS	24,877,852	Must every agency buy new office items every year? What is the average life span of these items before they will become unserviceable? Reduce by 75%.	17,912,053	6,965,799
23010115	PURCHASE OF PHOTOCOPYING MACHINES	33,517,020		24,132,254	9,384,766
<b>NATIONAL TROUPE OF NIGERIA</b>					
22020601	SECURITY SERVICES	4,567,296	Security services should be provided by law enforcement operatives. What is the average life span of these computers and other equipment? Reduce by 75%	3,210,566	1,356,730
23010113	PURCHASE OF COMPUTERS	140,911,157		88,774,029	52,137,128
<b>NATIONAL THEATRE</b>					
22020803	PLANT / GENERATOR FUEL COST	25,868,701	Reduced by 50%	27,781,831	-
NT01A019248	PURCHASE OF 1600 CHAIRS FOR CINEMA HALLS	99,281,250	Based on this expenditure, the unit cost of purchase of 1600 chairs for cinema halls would amount N62,051 which is very expensive. Reduce by 50%.	-	99,281,250
<b>NATIONAL INSTITUTE FOR CULTURE ORIENTATION</b>					
23010105	PURCHASE OF MOTOR	53,611,110	Reduce the vehicle vote	42,888,888	10,722,222

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	VEHICLES				
NICO03A020040	GOVERNANCE AND INSTITUTIONAL REFORMS	185,866,169	by 50%. But what is the meaning of governance and institutional reforms that will gulp so much. Clarify before approval.	148,692,935	37,173,234
<b>FEDERAL MINISTRY OF INTERIOR – HQTRS</b>					
23010113	PURCHASE OF COMPUTERS	347,750,647	Reduce by 75%	312,975,582	34,775,065
23020103	CONSTRUCTION/PROVISION OF ELECTRICITY	576,500,000	Lumping expenditure under nebulous heading like Research & Development, Monitoring & Evaluation for the procurement of non tangible assets by the MDAs is to hide frivolous expenditure. Reduce by 75%.	461,200,000	115,300,000
23030121	REHABILITATION/REPAIRS OF OFFICE BUILDINGS	595,606,148		476,484,918	119,121,230
23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000		160,000,000	40,000,000
INTM00114015457	PRODUCTION OF M & E REPORT	106,105,558		84,884,446	21,221,112
INTM0017015462	RESEARCH AND DEVELOPMENT	200,000,000		160,000,000	40,000,000
INTM0017020836	SPECIAL INTERVENTION FUND FOR POLICE FORMATIONS AND COMMAND	6,000,000,000	The details of this intervention fund should be properly scrutinised before approval.	6,000,000,000	-
<b>NIGERIAN PRISON SERVICE</b>					
NPS 021020839	CAPACITY BUILDING	500,000,000	What is capacity building that attracts a vote of N500m? Clarify before approval.	325,000,000	175,000,000
23010105	PURCHASE OF MOTOR VEHICLES	4,881,004,116	The purchase can be phased. Reduce by 50%	4,246,185,880	634,818,236

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,211,497,306	The investment can be phased. Reduce by 75%	1,980,000,000	231,497,306
23050101	RESEARCH AND DEVELOPMENT	500,000,000		325,000,000	175,000,000
<b>NIGERIA IMMIGRATION SERVICE</b>					
23010105	PURCHASE OF MOTOR VEHICLES	2,685,345,377	The investment can be phased. Reduce by 50%	2,148,276,302	537,069,075
23010128	PURCHASE OF SECURITY EQUIPMENT	2,120,000,450	The investment can be phased Reduce by 50%.	1,896,152,783	223,847,667
23030107	REHABILITATION / REPAIRS - POLICE STATIONS / BARRACKS	2,000,000,000	Remove from here.	1,600,000,000	400,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	500,000,000	This is a large sum for yearly maintenance considering approvals in previous years. Reduce by 50%.	400,000,000	100,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	580,000,000	The new buzzword. Reduce by 75%	464,000,000	116,000,000
23050103	MONITORING AND EVALUATION	100,544,000		80,435,200	20,108,800
<b>NIGERIA SECURITY AND CIVIL DEFENCE CORPS</b>					
23010105	PURCHASE OF MOTOR VEHICLES	1,749,000,000	The purchase can be phased over two to three years. Reduce by 50%.	1,399,200,000	349,800,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	684,250,000	The purchase can be phased over two to three years. Reduce by 50%.	547,400,000	136,850,000
23010128	PURCHASE OF SECURITY	2,630,534,647	What is the difference	1,304,427,718	1,326,106,929



CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	EQUIPMENT				
23010132	PURCHASE OF DEFENCE EQUIPMENT	801,900,000	between security and defense equipment? Reduce by 40%	1,041,520,000	-
<b>FEDERAL FIRE SERVICE</b>					
FFS 0011015204	PROCUREMENT OF FIRE FIGHTING EQUIPMENT FOR EXISTING FIRE STATION IN ABUJA AND LAGOS	5,622,131,167	Is the Fire Service simply about Abuja and Lagos alone? What of other states? This money should be used to upgrade the Service across the Federation.	5,521,704,934	100,426,233
FFS005015210	REHABILITATION OF FIREFIGHTING EQUIPMENTS (ABUJA AND LAGOS)	749,943,030		215,954,424	533,988,606
FFS 008015257	RESEARCH AND DEVELOPMENT	305,418,437	This is unspecified R&D. Clarity is needed before approval.	244,334,750	61,083,687
22021007	WELFARE PACKAGES	11,168,908	This has been taken care of by personnel expenditure. Save this sum.	10,052,017	1,116,891
<b>MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS</b>					
22020708	BUDGET PREPARATION	1,212,401	This has been taken care of by personnel vote. Save this sum.	1,091,161	121,240
22021007	WELFARE PACKAGES	28,292,016	This has been taken care of by personnel vote. Save this sum.	25,462,218	2,829,780
FMCT12A016362	PURCHASE CHAIRS	585,000,000		-	585,000,000
FMCT12A016365	PURCHASE TABLES	415,500,000	This is an outrageously high vote. Reduce by 75%.	-	415,500,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	152,601,423	This is a large sum and should be reduced by 50%.	103,278,400	49,323,023
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	105,788,000	A ministerial library is requesting for so much; how much is the vote for the National Library? Reduce by 70%.	105,788,000	-
23010113	PURCHASE OF COMPUTERS	45,700,000	Purchase of computers should not be an annual ritual. Reduce by 50%.	35,100,000	10,600,000
FMCT02016313	SURVEY OF THE ENVIRONMENT DEPLOYMENT OF COMPUTERS AND ACCESSORIES NETWORK INTEGRATION INTERNET FACILITY	56,518,275	Another demand for computers joined with other issues. Clarity is needed before a decision is taken.	-	56,518,275
FMCT02A016310	PROCUREMENT OF THE EQUIPMENT AND ITS ACCESSORIES	2,916,001,226	Which "equipment" is this?	-	2,916,001,226
23050103	MONITORING AND EVALUATION	77,106,000	This is on the high side; reduce by 50%.	38,553,000	77,106,000
23050111	OPERATION COST OF THE PROGRAMME	83,512,100	Which programme? Save this sum.	83,512,100	-
<b>FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS</b>					
22021007	WELFARE PACKAGES	31,254,254	This has been taken care of by personnel expenditure.	28,128,829	3,125,425
23010105	PURCHASE OF MOTOR	228,607,500	Phase the purchases over	238,285,071	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	VEHICLES		two years and reduced the current allocation by 50%.		
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	813,183,410	What type of furniture and fittings is required? How many or what type of printers are they buying here? Is the Ministry running a printing press? Reduce by 75%.	723,817,094	89,366,316
23010113	PURCHASE OF COMPUTERS	127,393,200		96,149,880	31,243,320
23010114	PURCHASE OF COMPUTER PRINTERS	1,090,531,284		1,080,569,027	9,962,257
23010133	PURCHASES OF SURVEYING EQUIPMENT	406,015,000	Is the ministry also involved in surveys? Save this sum.	600,211,071	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	80,178,000	This is on the high side. Reduce by 75%	14,917,500	65,260,500
LAE1616018789	IDENTIFICATION OF EMERGING VOCATIONAL TRADES	406,015,000	There is no activity tied to this cost. Save this sum.	600,211,071	-
LAE166018979	DEVELOPMENT, ADOPTION AND IMPLEMENTATION OF INTERNATIONAL LABOUR CONVENTIONS, RECOMMENDATIONS AND PROTOCOLS.	83,854,000	What is the meaning of this line item? There is no activity here that is tied to the cost. Save this sum.	67,083,200	16,770,800
<b>INDUSTRIAL ARBITRATION PANEL</b>					
23010105	PURCHASE OF MOTOR VEHICLES	78,500,000	Phase this purchase over a period of years and reduce by 50%. Evidently, virtually every MDA is in	78,500,000	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			need of new vehicles.		
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	57,447,800	What is wrong with the existing building to demand the amount of money for repairs? Reduce by 50%.	57,447,800	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	82,951,000	Reduce by 75% as the proposed sum is on the high side.	51,951,000	31,000,000
<b>FEDERAL MINISTRY OF WORKS, POWER &amp; HOUSING – HQTRS</b>					
<p>Two key issues. The first is that it was a mistake to have merged the three sectors of works, power and housing into one ministry. With the poor state of works and roads, epileptic power sector and a housing deficit of over 20m housing units, it is impossible for one ministry to manage these efforts. It is not too late to separate them because of their importance to the national economy. The second is that the Ministry presents too many projects for its rather meagre vote. We still have the challenge of the resources being too thinly spread to achieve any meaningful result. It is suggested that the number of projects should be reduced, so that the ones that can be completed within a year or two are taken on board. May be, one or two major projects per geo-political zone.</p>					
22020708	BUDGET PREPARATION	14,761,457	This has been taken care of by personnel expenses. Save this sum.	13,285,311	1,476,146
22021007	WELFARE PACKAGES	50,730,447	This has been taken care of by personnel expenses. Save this sum.	45,657,402	5,073,045
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,319,199	This has been taken care of by personnel expenses. Save this sum.	6,587,279	731,920
22030106	SPECTACLE ADVANCES	611,179	This has been taken care of by personnel expenses. Save this sum.	550,061	61,118
FMWPH001021351	MONITORING AND	409,670,000	This estimate, just for M&E	44,752,500	364,917,500

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	EVALUATION OF HOUSING CAPITAL PROJECTS		and for housing alone? Reduce by 90%		
FMWPH003021349	ACQUISITION AND UPGRADING OF COMPUTER SOFTWARE AND ICT EQUIPMENTS	319,860,612	The usual buzzword of computers and software. Reduce by 50%. It is on the high side.	197,874,551	121,986,061
FMWPH004021474	CONSTRUCTION OF 1,973 BLOCKS OF 7,068 HOUSING UNITS IN THE 6 GEO-POLITICAL ZONES AND THE FCT.	44,500,000,000	Is government back into the direct provision of housing? This is a policy summersault. This money is better programmed to support mortgage facilities under the National Housing Fund. Save and re-programme this money.	35,600,000,000	8,900,000,000
FMWPH015021493	CONSTRUCTION / AND PROVISION OF HOUSING INFRASTRUCTURE	910,023,068	This is different from the one above. Save and re-programme the money.	50,000,000	860,023,068
FMWPH004021475	CONSTRUCTION AND FURNISHING OF MINISTERIAL QUARTERS (4-BEDROOM SEMIDETACHED DUPLEX WITH BQ AND OTHER ANCILLARY BUILDINGS AND SERVICES	1,630,000,000	Is government back to direct provision of housing for ministers after the monetisation policy and sell-off of government housing. This is a policy summersault. Save this money and re-programme same to other purposes.	-	1,630,000,000
FMWPH006021492	ATTENDANCE OF STATUTORY & INTERNATIONAL MEETINGS	531,887,675	This is outrageous. This is coming after the earlier	203,226,989	328,660,686

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	ON HOUSING & DEVELOPMENT		provision for travels and transport in the sum of N232,479,476. Save this money.		
FMWPH006021507	RESEARCH AND DEVELOPMENT ON HOUSING MATTERS	919,621,146	What exactly is the content of this estimate? This is clearly nebulous. Kindly save this sum.	142,753,745	776,867,401
FMWPH006021508	HUMAN CAPACITY DEVELOPMENT IN ARC GIS AND HOUSING MATTERS	659,900,229	What exactly is the content of this estimate? This is clearly nebulous. Is this for ministry staff? Kindly save this sum.	103,935,149	555,965,080
FMWPH016021457	ELECTRICITY SUPPLY AND INSTALLATION OF 500KVA TRANSFORMER	143,442,808	After the privatisation of the power sector? Leave this to the DISCOs or any other relevant actor. Definitely, FGN has no business providing funding. Save this money.	741,121,158	-
FMWPH016021503	CONSTRUCTION/PROVISION OF ELECTRICITY	36,066,503		36,066,503	-
FMWPH017021372	CONSTRUCTION OF SUB-STATION AND INSTALLATIONS OF EQUIPMENT.	50,110,269		50,110,269	-
MOPWH161021510	CONSTRUCTION AND INSTALLATION OF 10KM OF 33KV LINE AND ASSOCIATED 2X15MVA 33/11KV SUB-STATION AT IBUZOR, DELTA STATE (ONGOING )	360,000,000		210,000,000	150,000,000
MOPWH161021511	POWER IMPROVEMENT IN BOJI-BOJI AGBOR AND	114,794,930		114,794,930	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	ALIAGWAI COMMUNITIES IN IKA SOUTH LGA (ONGOING PROJECT)				
MOPWH161021513	CONSTRUCTION OF ISHAGU 33KV AND 11KV ELECTRICITY DISTRIBUTION NETWORK. (ONGOING)	353,123,500		203,123,500	150,000,000
MOPWH161021553	PROCUREMENT AND INSTALLATION OF 75N0S 500KVA, 33/ 0.415 TRANSFORMERS IN ABUJA, IMO, ANAMBRA, ABIA AND EDO (NEW )	397,502,100	After the privatisation of the power sector? Leave this to the DISCOs or any other relevant actor. Definitely, FGN has no business providing funding. Save this money.	447,502,100	-
MOPWH161021554	ELECTRICITY IMPROVEMENT IN LANGTANG NORTH AND LANGTANG SOUTH IN PLATEAU (ONGOING)	37,000,000		37,000,000	-
The above is not a complete documentation of the votes that should be left to privatised actors. NASS needs to review the entire budget under this sector bearing this in mind.					
MOPWH161021628	GENERATION OF 10MW FROM KATSINA WIND FARM	963,392,832	Duplicated. But is this the running cost of the wind farm or the cost of finishing the construction? Save the higher sum.	770,714,266	192,678,566
MOPWH161021629	MOPWH161021629	132,392,832			
FMWPH018021460	CONSTRUCTION OF SOLAR BOREHOLE	140,000,000	Just for one borehole? This is incredible. Reduce by 99%.		
FMWPH018021461	CONSTRUCTION OF	161,500,000	Just for one borehole? This	484,499,992	-

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
	MOTORIZED BOREHOLE		is incredible. Reduce by 99%.		
MOPWH162021054	CAPACITY BUILDING AND GENERAL SERVICES	100,000,000	What is this vote for? Save this sum.	80,000,000	20,000,000
MOPWH165021548	GATHERING OF STAKEHOLDERS TO PROMOTE COLLABORATION AND CONSULTATIONS AMONG GOVERNMENTS RELEVANT AGENCIES.	163,596,000	What is this vote for? Save this sum. Even if government agencies want to meet, they do not need this large sum to convene meetings.	63,596,000	100,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,203,518,031	Reduced by 75%. What is the average life span of office furniture and fittings before becoming obsolete?	1,055,873,161	147,644,870
23010113	PURCHASE OF COMPUTERS	148,861,420	Reduced by 50%. Why should MDAs buy computers annually? What is the average life span of these computers?	37,800,000	111,061,420
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	686,948,590	These items should be removed from the MDAs allocation and reallocated to appropriate MDAs.	2,548,948,496	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	131,306,753		662,868,413	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	85,592,483		2,316,132,460	-
23050101	RESEARCH AND DEVELOPMENT	4,154,906,188	Research and Development should be centrally funded. Remove	2,239,627,042	1,915,279,146



CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			completely.		
23050102	COMPUTER SOFTWARE ACQUISITION	477,381,633	Reduce by 75%. Should MDAs acquire computer software on an annual basis? What is the average life span of computer software?	222,714,551	254,667,082
23050103	MONITORING AND EVALUATION	715,851,420	Reduced by 50%.	69,626,339	646,225,081
MOPWH165021585	SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM	40,430,000	Vague and not justifiable. Remove completely.	20,430,000	20,000,000
MOPWH165021588	SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM	18,000,000		18,000,000	-
MOPWH165021591	SUSTENANCE OF EFFECTIVE BUDGETING SYSTEM	33,280,000		13,280,000	20,000,000
<b>NATIONAL RURAL ELECTRIFICATION AGENCY</b>					
The mandate of this Agency is now of doubtful legal and policy validity considering the mandate of the privatised Distribution Companies. It is not proper that government will continue putting up the infrastructure for DISCOs to come and charge fees. DISCOs should invest to expand electricity provisioning. Thus, the Agency should complete ongoing projects but avoid starting new ones.					
NREA0101021521	ADMINISTRATION AND COORDINATION OF PROJECTS	532,647,000	In an Agency with a capital vote of N15.3bn, this large sum is voted for this unclear purpose. Reduce by 99%.	85,846,838	446,800,162
<b>FEDERAL ROAD MAINTENANCE AGENCY</b>					
FERMA018021557	GROWING GIRLS AND WOMEN PROJECT GWIN	150,000,000	Provide clarity for this line item.	65,000,000	85,000,000
FERMA020021612	ADMINISTRATION AND COORDINATION	699,799,511	What manner of vote is this and for what purpose. Save	374,849,633	324,949,878

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			this money.		
FERMA15015976	MONITORING MATERIALS	550,000,000	What are these monitoring materials without a name and for this larger sum? Save this money.	307,500,000	242,500,000
FERMA15016066	ENERGY SUPPLY	40,000,000		40,000,000	-
FERMA15016102	POWER SUPPLY & CONTROL	133,875,000	What is the meaning of these votes and why are they repeated six times. Save these sums.	103,875,000	30,000,000
FERMA15016106	ENERGY SUPPLY	131,250,000		101,250,000	30,000,000
FERMA15016196	ENERGY SUPPLY	158,455,934		128,455,934	30,000,000
FERMA15016201	ENERGY SUPPLY	264,860,000		204,860,000	60,000,000
FERMA15016205	ENERGY SUPPLY	234,200,000		204,200,000	30,000,000
FERMA19016000	PURCHASE OF COMPUTERS	170,500,000		Too high. Reduce by 75%	53,450,000
FERMA15016052	CABLES & ACCESSORIES	35,980,000	This line item is repeated. Save the second provision.	35,980,000	-
FERMA15016071	CABLES & ACCESSORIES	70,880,000		70,880,000	-
FERMA15016097	LIGHTING FITTINGS AND ACCESSORIES	209,660,000	This line item is repeated under FERMA15016069. Save the second provision.	159,660,000	50,000,000
FERMA18021622	REVIEW AND UPGRADE OF FERMA LOCAL AREA NETWORK (LAN) AND WIRELESS LOCAL AREA NETWORK (WLAN)	33,961,945	What is the difference between the two? This is duplicated. Save the second sum.	30,565,751	3,396,194
FERMA19015994	COMMUNICATION SERVICE	71,800,000		64,620,000	7,180,000
FERMA19016000	PURCHASE OF COMPUTERS	170,500,000	This is in addition to allocation under Code No. 23010113 which is in the	53,450,000	117,050,000

CODE	LINE ITEM	(PROPOSED 2016 BUDGET) INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	AMOUNT APPROVED IN THE FINAL 2016 BUDGET APPROPRIATION BILL (AFTER SUBMISSION OF IDENTIFIED WASTAGES & FRIVOLITIES)	SAVINGS FROM ACCEPTED RECOMMENDATIONS
			sum of N242,300,000. Save this money.		
<b>COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)</b>					
COREN16002021529	ADMINISTRATIVE & COORDINATION	226,212,759	Vague and uncalled for because this is the mandate of the leadership of the Council. Save this sum.	-	226,212,759
<b>NATIONAL ASSEMBLY</b>					
The National Assembly's budget of N115bn can be reduced by not less N40bn if NASS reflects on the lean times and the need to reduce the cost of governance. The details are already provided in the publication- the National Assembly and the Cost of Governance.					
<b>SUBTOTAL</b>					

**TOTAL SAVINGS FROM CSJ/CWP's RECOMMENDATIONS: NGN 71,954,532,546.00**