

# **RECOMMENDATIONS ON THE 2014 FEDERAL BUDGET ESTIMATES (INAPPROPRIATE, UNCLEAR AND FRIVOLOUS EXPENDITURE)**



## **Citizens Wealth Platform**

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

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## Preface: Let My People Go

It has become a yearly ritual for budgets to be proposed by the executive, approved by the legislature and implementation to proceed in a haphazard manner. The 2014 federal budget is tagged a budget of ***job creation and inclusive growth***. In the past, we have had budgets of consolidation, growth, hope, etc, but nothing changed after the budgets were implemented. We seek to find the link between the proposals for expenditure, the policies and governmental action and the tag of job creation and inclusive growth. We are still searching and will report to Nigerians when we find the links. Poverty is deepening, inequality is the order of the day; unemployment is growing and spreading for the majority of the populace in a country which the Constitution declares to be founded on the principles of Freedom, Equality and Justice.

Budget preparation has been reduced to filling of templates used in previous years and the same requests are made repeatedly every year. Why is virtually every MDA asking for money for uniforms, welfare, etc? Why would MDAs continue playing with such words as “maintenance”, “rehabilitation” and “repairs” and using them as different expenditure heads to get money out of the Treasury? Who needs a new presidential aircraft in the midst of popular despair? If the money is not stolen - who changes furniture, fittings, computers and software every year in his personal house from his hard earned money? Why do we still have large request for cars and vehicles despite monetization? The capital vote is low. It is a paltry 23.70% of overall expenditure and it is embedded in a lot of administrative capital. Every year, we utilise less than 60% of the approved capital vote while we claim that we desire wealth creation and poverty reduction. Creativity is lacking and available resources have not been mobilised to achieve an adequate standard of living for the people. Priorities are not based on any national plan emanating from a popular scale of preference but the individual preferences of occupants of political offices. The 2014 budget is hardly linked to Vision 20:2020 and project identification becomes more of a rule of the thumb. We need to do the needful; prioritise expenditure in the face of scarce resources. Instead of empty slogans on public private partnerships, we should use PPPs to supplement available resources, finance and bring back to life our comatose infrastructure sector.

The majority of Nigerians were not created by God to suffer. They were created with full inalienable dignity to enjoy the fruits of the Earth. They are human beings like Mr. President, Distinguished Senators, Honourable Members, Ministers, Special Advisers, etc. They are entitled to a standard of living that enables a life of decency and respect for their humanity. The Citizens Wealth Platform therefore appeals to you, the members of the Seventh National Assembly who are charged with approving the 2014 Federal Budget *to let my people go*. Majority of Nigerians have suffered enough and do not need to be pushed further, lest they rebel. Rework this budget to become one that truly seeks job creation and inclusive growth.

**Eze Onyekpere Esq**, Convener, CWP



## PROPOSED SAVINGS IN THE 2014 FEDERAL BUDGET

EXPENDITURE HEAD	RECOMMENDED SAVINGS
LINE ITEMS - MDA WIDE including Presidency	N220,320,334,321
NATIONAL ASSEMBLY	N75,000,000,000
TOTAL	N295,320,334,321

These proposed savings are examples of possible savings and not exhaustive of the cuts that can be made in the 2014 Budget

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS
<b>PRESIDENCY - STATE HOUSE – HQTRS</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	39,384,025	N239,848,742 for Transport and Travels is on the high side. Why will unspecified transport (others) be higher than the specified ones? This is not even the operational transport of the President. Please cut down by 50%.	119,924,371	119,924,371
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	76,389,112			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	54,522,936			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	69,552,669			
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	188,357,349	If we have about 262 working days in a year, does that mean that State House-HQTRS intends spending more than N718,919 a day on stationeries and computer consumables? This is not possible. Last year's stock may still be remaining. Reduce by 60% due to carried-over stocks.	75,342,940	113,014,409
22020303	NEWSPAPERS	15,484,149	This is indeed on the high side amounting to N42,306 every day for newspapers. How many persons will read these news papers? Reduce by 40%.	9,290,489	6,193,659
22020305	PRINTING OF NON SECURITY DOCUMENTS	21,145,047	There is need for real stock taking on this. It is a yearly budget with constant increase.		
22020306	PRINTING OF SECURITY DOCUMENTS	29,640,000			

22020307	DRUGS & MEDICAL SUPPLIES	208,072,611	This is a duplication of expenditure after provisions have been made for NHIS.	-	208,072,611
22020309	UNIFORMS & OTHER CLOTHING	18,163,655	We don't need as much as this to buy uniforms for workers in State House. And this is an annual ritual. Reduce by 50%.	9,081,828	9,081,828
22020311	FOOD STUFF/CATERING MATERIALS SUPPLIES	200,831,774	Reduce by 50% as the sum provided is too high.	100,415,887	100,415,887
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	907,115,934	Reduce by 50% as this provision is enough to build new structures. In the 2012 and 2013 approved budgets, N1.562bn and N510.936m was approved for the same purpose. NASS should critically look into this vote as this has become a recurring expenditure every year.	453,557,967	453,557,967
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,650,000,000	What is the difference between maintenance and rehabilitation and repairs? This is just a cheap play on words. Save this sum.	-	1,650,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	205,000,000	What is the difference between this vote and the vote on code 22020403? Save this sum.	-	205,000,000
22020406	OTHER MAINTENANCE SERVICES	72,206,513	What other maintenance are we talking about that will consume this amount? Provisions have been made for specific maintenance services. Reduce by 50%.	36,103,257	36,103,257
22021001	REFRESHMENT & MEALS	162,555,500	This vote should be reduced by 50% since there is provision for food stuff.	81,277,750	81,277,750
22021002	HONORARIUM & SITTING ALLOWANCE	320,222,801	This vote should be reduced owing to the fact that there is provision for non regular	192,133,681	128,089,120

			allowance. Reduce by 40%.		
22021007	WELFARE PACKAGES	267,775,698	Remove: This line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of the Presidency is already provided in the personnel expenditure.	-	267,775,698
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	131,750,000	Why the yearly purchase of kitchen equipment when most Nigerians live below 2 dollars a day? Save this sum.	-	131,750,000
SHOO22001755	UPGRADE OF VILLA FACILITIES	1,500,000,000	Approving this will amount to an abuse of the appropriation process. This is a planned misuse of public funds. These same facilities were upgraded last year for N2.5bn and now, a new demand of N1.5b. The demand is insensitive. Kindly remove.	-	1,500,000,000
<b>SUBTOTAL</b>					<b>5,010,256,557</b>
<b>STATE HOUSE OPERATIONS – PRESIDENT</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,219,621,417	2,378,862,017 for transport alone is outrageous. Reduce by 60%.	951,544,807	1,427,317,210
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,159,240,600			
22021003	PUBLICITY & ADVERTISEMENTS	426,493,083	What manner of publicity could this possibly be? There a lot of MDAS that publicizes the activities of the presidency. Reduce by 50%	213,246,542	213,246,541
<b>SUBTOTAL</b>				-	<b>1,640,563,751</b>

<b>STATE HOUSE OPERATIONS - VICE PRESIDENT</b>					
22021007	WELFARE PACKAGES	37,888,288	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of the Presidency is already provided in the personnel expenditure.	0	37,888,288
<b>SUBTOTAL</b>					<b>37,888,288</b>
<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS</b>					
22020606	CLEANING & FUMIGATION SERVICES	131,889,173	The sum provided is on the high side. Reduce by 50%.	65,944,587	65,944,587
22021004	MEDICAL EXPENSES	29,675,064	Remove considering the fact that NHIS has provided for this.	-	29,675,064
22021007	WELFARE PACKAGES	1,223,264,766	To provide over N1.223bn for welfare packages is not only outrageous, it is immoral, insensitive and an assault of incalculable proportions on the integrity of the majority of Nigerians who are poor. Moreover, this expenditure is unknown to Nigeria's constitutional jurisprudence after provisions have been made for personnel votes. Save this sum.	-	1,223,264,766
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	367,715,293	This is a cruel joke on Nigerians and should be stopped by whoever is devising this joke. Save this sum.	-	367,715,293
SGF17003817	RENOVATION/REHABILITATION AND UPGRADING OF FACILITIES AT FEDERAL	2,000,000,000	How much does it cost to construct a new house? This is too high. NASS should		

	SECRETARIAT COMPLEX PHASE I ONGOING		scrutinize and confirm the need before approval.		
23050102	COMPUTER SOFTWARE ACQUISITION	580,000,000	This is too high and computer soft ware acquisition has become a routine. Save this sum.	-	580,000,000
SGF20003835	SGF19003831	250,000,000	This is the best way to ridicule the Nigerian people and its laws. What is this supposed to mean? Save this sum.	-	250,000,000
	<b>SUBTOTAL</b>				<b>2,516,599,710</b>
<b>NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)</b>					
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	79,066,337	This amount is too much for consumables. Often times, stock of previous years are carried forward. Reduce by 50%.	39,533,169	39,533,169
22021007	WELFARE PACKAGES	48,660,292	Remove: this line item is illegal and unknown to Nigerian law. It is wasteful expenditure and contributes nothing to the security and welfare of the people. The welfare of the staff of the NAPEP is already provided in their personnel budget.	-	48,660,292
23050103	MONITORING AND EVALUATION (COPE CCT TO SUPPORT GAP, CGS STATES) (MDG)	260,592,384	This amount for budget monitoring is on the high side. Reduce by 50%.	13,029,192	13,029,192
	<b>SUBTOTAL</b>				<b>101,222,653</b>
<b>NATIONAL IDENTITY MANAGEMENT COMMISSION</b>					
22020601	SECURITY SERVICES	111,364,743	Over N111m for security services? What are the regular police and armed forces doing? Reduce by 80%.	22,272,949	89,091,794

22020606	CLEANING & FUMIGATION SERVICES	14,742,086	This amount is on the high side comparing it with the Ministry's office space. Reduce by 50%.	7,371,043	7,371,043
22021001	REFRESHMENT & MEALS	12,433,218	This is not for the benefit of most Nigerians who live below 2 dollars a day. Save this sum.	-	12,433,218
22021007	WELFARE PACKAGES	20,170,208	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	20,170,208
NIMC1005661	MAINTENANCE AND PROFESSIONAL SUPPORT SERVICES	113,503,237	This nebulous vote got N350m last year and achieved nothing. What is the essence of this allocation? Save this sum.	-	113,503,237
NIMC2005665	AWARENESS CAMPAIGN/PUBLIC ENLIGHTENMENT	133,103,624	The sum of N410m was approved last year with no commensurate results. Save this sum.	-	133,103,624
NIMC2005669	LOGISTICS SUPPORT	137,504,307	Undefined logistics support got N424m last year and still wants another big sum in 2014. Save this sum.	-	137,504,307
23050102	COMPUTER SOFTWARE ACQUISITION	3,568,672,346	N3.57 billion for software again is indeed unbearable. Details are needed. NASS should comprehensively review the waste pipe and stop the bleeding of the Treasury. N10.9 billion was approved last year for same software. What kind of software costs so much?		
<b>SUBTOTAL</b>					<b>513,177,431</b>
<b>FEDERAL ROAD SAFETY COMMISSION</b>					
22020307	DRUGS & MEDICAL SUPPLIES	16,562,153	Remove, considering the fact	-	16,562,153

			that NHIS has provided for this.		
22021004	MEDICAL EXPENSES	14,897,657	Remove considering the fact that NHIS is provided.	-	14,897,657
22021007	WELFARE PACKAGES	24,037,599	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure	-	24,037,599
23050102	COMPUTER SOFTWARE ACQUISITION	100,000,000	100 Million for computer software after budgeting for same computer software for 145 million in 2013 budget. What is happening? Should public funds be wasted in the name of appropriation?	-	100,000,000
	<b>SUBTOTAL</b>				<b>155,497,409</b>
<b>NATIONAL ACTION COMMITTEE ON AIDS (NACA)</b>					
Through 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>NATIONAL HAJJ COMMISSION OF NIGERIA</b>					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N656.56m) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority. This vote is in addition to N1.8bn provided in service wide votes for pilgrimages!					
	<b>SUBTOTAL</b>				<b>N656.56m</b>
<b>NIGERIA CHRISTIAN PILGRIM COMMISSION</b>					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N574.75m) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority. This vote is in addition to N1.8bn provided in service wide votes for pilgrimages!					
	<b>SUBTOTAL</b>				<b>N574.75m</b>
<b>PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS</b>					
This Committee is now a permanent one established without any enabling law. What is the task of this Committee that cannot be done by the Ministry of Lands, Housing and Urban Development? Kindly transfer the proposed funds (with necessary savings in overheads) to the Ministry and wind up the Committee.					



**LINE ITEM SAVINGS**

CODE	LINE ITEM	WASTEFUL AND UNCLEAR EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMEN DED SUM (N)	SAVING (N)
<b>FEDERAL CHARACTER COMMISSION</b>					
22021004	MEDICAL EXPENSES	6,876,305	This is a duplication of expenditure after provisions have been made for NHIS. Save this sum.	-	6,876,305
22021007	WELFARE PACKAGES	34,420,243	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this agency is already provided in the personnel expenditure.	-	34,420,243
22021001	REFRESHMENT & MEALS	6,696,366	This is on the high side considering the mandate of the Commission. Reduce by 50%.	3,348,183	3,348,183
22020406	OTHER MAINTENANCE SERVICES	14,881,287	After providing for all kinds of imaginable and unimaginable maintenance expenses, what are these other maintenance services that have no names? Reduce by 70%.	4,464,386	10,416,901
23050103	MONITORING AND EVALUATION	51,143,466	What exactly is the Commission monitoring and evaluating that cannot be funded from its huge travel and transport budget? For a total capital vote of 61,143,466, M&E is taking this sum leaving only 10m for other capital votes. This sum should be saved.	-	51,143,466
	<b>SUBTOTAL</b>				<b>106,205,098</b>
<b>POLICE SERVICE COMMISSION HQTRS</b>					
22021007	WELFARE PACKAGES	9,437,416	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	9,437,416
22020708	BUDGET PREPARATION	3,386,632	The Commission ought to have staff with cognate qualifications that should provide such service -	-	3,386,632
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	28,221,937	already paid for through their salaries. These sums should be saved.	-	28,221,937
	<b>SUBTOTAL</b>				<b>41,045,985</b>
<b>FEDERAL CIVIL SERVICE COMMISSION</b>					
22021001	REFRESHMENT & MEALS	20,508,847.00	This proposal should be reduced by 70%.	6,152,654	14,356,193

22021007	WELFARE PACKAGES	30,715,831	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	30,715,831
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	6,911,292	The Commission has staff with cognate qualifications that should provide such service - already paid for through their salaries. This sum should be saved.	-	6,911,292
23050103	MONITORING AND EVALUATION	104,136,819	This is indeed unreasonable. A commission with a total administrative capital budget of 254,136,819 is making available 104,136,819 for monitoring. Reduce by 70%.	31,241,045	72,895,773
23050104	ANNIVERSARIES AND CELEBRATIONS	20,000,000	This is the height of frivolity. What are they celebrating? Save this sum.	-	20,000,000
	<b>SUBTOTAL</b>				<b>144,879,089</b>
<b>REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION</b>					
22020307	DRUGS & MEDICAL SUPPLIES	3,037,673	This is a duplication of expenditure after provisions have been made for NHIS. Save this sum.	-	3,037,673
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	20,772,178	This is on the high side. Ministries hardly go out of stock and it is a yearly budget. Reduce by 50% due to carried over stocks.	10,385,089	10,385,089
22020606	CLEANING & FUMIGATION SERVICES	17,745,429	This amount is on the high side comparing it with the Commission's office space. Reduce by 50%.	8,872,715	8,872,715
22021001	REFRESHMENT & MEALS	17,434,170	Most Nigerians live below 2 dollars a day. This is on the high side. Reduce by 50%.	8,717,085	8,717,085
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	263,000,000	This is a frivolous and wasteful expenditure head. It is outrageous and insensitive to the suffering of the majority of Nigerians. Reduce by 80%.	52,600,000	210,400,000
22021004	MEDICAL EXPENSES	16,878,009	This is a duplication of expenditure after provisions have been made for NHIS.	-	16,878,009
22021007	WELFARE PACKAGES	20,989,178	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	20,989,178
23010122	PURCHASE OF HEALTH/MEDICAL	25,409,517	This project was budgeted for in 2013 budget at 25,000,000. Why is the same amount budgeted		

	EQUIPMENT		this year? NASS should confirm the need for these equipments.		
23010128	PURCHASE OF SECURITY EQUIPMENT	25,000,000			
	<b>SUBTOTAL</b>				<b>279,279,749</b>
<b>CODE OF CONDUCT TRIBUNAL</b>					
22021004	MEDICAL EXPENSES	4,116,597	This is a duplication of expenditure after provisions have been made for NHIS.	-	4,116,597
22021007	WELFARE PACKAGES	12,047,697	Remove: this line item is illegal and unknown to Nigerian law.	-	12,047,697
	<b>SUBTOTAL</b>				<b>16,164,294</b>
<b>CODE OF CONDUCT BUREAU</b>					
22021007	WELFARE PACKAGES	18,994,394	Remove: this line item is illegal and unknown to Nigerian law.	-	18,994,394
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	6,000,000	How many Ministries truly maintain and furnish a library? This budget head is a recurring head each year in many MDAs. There is the need for NASS to properly scrutinise this provisions to find out if such provision is actually utilized for same purpose. There is also a separate budget head for books.		
CCB00400093 2	PRODUCTION OF ASSETS DECLARATION PACKAGES	45,000,000	What is an asset declaration package - printed papers, software, etc? This amount is too high. Reduce 50%.	22,500,000	22,500,000
CCB00400093 3	PUBLIC ENLIGHTENMENT IN THE 36 STATES AND FCT	120,000,000	Enlightenment for whom and for what purpose? Enlightening political office holders? This is a waste of public resources. It adds no value to anyone. Save this sum.	-	120,000,000
CCB00400093 5	RAPID CAPTURING OF COMPLETED ASSETS DECLARATION FORMS	70,000,000	This is a very high figure for a mere information capturing exercise. Reduce by 50%.	35,000,000	35,000,000
	<b>SUBTOTAL</b>				<b>196,494,394</b>
<b>NATIONAL POPULATION COMMISSION</b>					
NPC00600107 2	BUDGETARY ACTIVITIES OF THE COMMISSION	5,000,000	This has been taken care of by the personnel budget of the Commission. Save this item.	-	5,000,000

22021007	WELFARE PACKAGES	13,856,548.00	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	13,856,548
	<b>SUBTOTAL</b>				<b>18,856,548</b>
<b>FEDERAL MINISTRY OF SPECIAL DUTIES SGF</b>					
22021004	MEDICAL EXPENSES	1,321,473	This is a duplication of expenditure after provisions have been made for NHIS.	-	1,321,473
22021007	WELFARE PACKAGES	7,928,837	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	7,928,837
23050103	MONITORING AND EVALUATION	43,212,473	This is on the high side considering that project/budget monitoring is also done by other MDAs. Reduce by 50%.	21,606,237	21,606,237
	<b>SUBTOTAL</b>				<b>30,856,547</b>
<b>FEDERAL MINISTRY OF NIGER DELTA HQTRS</b>					
220201	TRAVEL & TRANSPORT GENERAL	229,745,226	This is on the high side. Reduce by 50%.	114,872,613	114,872,613
22020301	OFFICE STATIONERIES/ COMPUTER CONSUMABLES	139,045,999	This is outrageously high. What is the mandate of this Ministry? It has no business with a lot of paper work. Reduce by 75%.	34,761,500	104,284,500
22020302	BOOKS	8,895,608	The Ministry is not an academic institution and this request is on the high side. Reduce by 50%.	4,447,804	4,447,804
22020606	CLEANING & FUMIGATION SERVICES	25,043,681	This amount for cleaning and fumigation services is on the high side. Reduce by 70%.	7,513,104	17,530,577
22021001	REFRESHMENT & MEALS	21,035,511	Most Nigerians live below 2 dollars a day. Why such an amount for a Ministry's refreshment? Reduce by 50%.	10,517,756	10,517,756
22021004	MEDICAL EXPENSES	15,567,313	This is a duplication of expenditure after provisions have been made for NHIS.	-	15,567,313
22021007	WELFARE PACKAGES	72,883,119	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the personnel expenditure.	-	72,883,119

22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	18,082,235	This is already covered by the personnel vote of the Ministry. Save this sum.	-	18,082,235
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	250,000,000	This is very high for just mere furniture and fittings. Reduce by 75%.	62,500,000	187,500,000
23050101	RESEARCH AND DEVELOPMENT	1,886,346,303	This Ministry is not a research institute, neither is it known for such. N4billion was used in 2013 for research; where is the evidence of such research? Reduce by 80%.	377,269,261	1,509,077,042
<b>SUBTOTAL</b>					<b>2,054,762,959</b>
<b>PRESIDENTIAL AIR FLEETS (STATE HOUSE)</b>					
The Presidential Air Fleet has a total budget of 7.971 billion with 3.287 billion as capital. A capital project that has no direct link with the lives of Nigerians. It unjustifiable that the budget of the Presidential Air Fleet is larger than the capital budget of the Nigerian Air Force. We find it objectionable that the budget to rehabilitate barracks for personnel of the Presidential Air Fleet amounting to N706 Million is almost equivalent to the cost of rehabilitating Nigerian Army barracks as proposed in the budget of the Nigeria Army (774,013,730). It is also unjust in a time like this that our President intends buying an Aircraft with an initial deposit amounting to N1.52 billion. This is outrageous!! NASS should meticulously scrutinize and approve less than of the overall demand. We do not need a new presidential aircraft and the amount for the aircraft should be saved.					
<b>NATIONAL SPORTS COMMISSION – HQTRS</b>					
22021007	WELFARE PACKAGES	13,253,217	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	13,253,217
<b>SUBTOTAL</b>					<b>13,253,217</b>
<b>NATIONAL PLANNING COMMISSION – HQTRS</b>					
22021007	WELFARE PACKAGES	40,268,851	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	40,268,851
NSC002004013	MAINTENANCE OF SIX FEDERAL STADIA	700,000,000	This expenditure is unnecessary considering government's policy of concessioning the stadia. The stadia would have been better maintained and been a source of revenue for FGN. NASS should insist on the concessioning of the stadia to the private sector.		
<b>SUBTOTAL</b>					<b>40,268,851</b>
<b>FEDERAL MINISTRY OF TOURISM, CULTURE &amp; NATIONAL ORIENTATION – HQTRS</b>					

22021001	REFRESHMENT & MEALS	33,511,730	This is not for the benefit of most Nigerians who live below 2 dollars a day. Save this sum.	-	33,511,730
22021004	MEDICAL EXPENSES	2,637,774	This is a duplication of expenditure after provisions have been made for NHIS.	-	2,637,774
22021007	WELFARE PACKAGES	33,178,719	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the personnel expenditure.	-	33,178,719
<b>SUBTOTAL</b>					<b>69,328,223</b>
<b>NIGERIAN TOURISM DEVELOPMENT CORPORATION</b>					
22021001	REFRESHMENT & MEALS	10,636,609	This is not for the benefit of most Nigerians who live below 2 dollars a day.	-	10,636,609
22021004	MEDICAL EXPENSES	2,127,322	NHIS cover this provision. Save this sum.	-	2,127,322
22021007	WELFARE PACKAGES	21,273,218	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the personnel expenditure.	-	21,273,218
<b>SUBTOTAL</b>					<b>34,037,149</b>
<b>NATIONAL ORIENTATION AGENCY</b>					
22021007	WELFARE PACKAGES	16,151,062	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Agency is already provided in the personnel expenditure.	-	16,151,062.00
23010113	PURCHASE OF COMPUTERS	527,125,768	What number and type of computers would cost this much? Reduce by 90%.	52,712,577	474,413,191
23010128	PURCHASE OF SECURITY EQUIPMENT	475,000,000	When did the NOA become a security agency? Save this sum or alternatively transfer it to the appropriate agency of FGN.		475,000,000
<b>SUBTOTAL</b>					<b>965,564,253</b>
<b>FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS</b>					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	16,642,277	There is no need for security vote after making provision for security service amounting 9,704,149? Save this sum.	-	16,642,277
22021007	WELFARE PACKAGES	35,662,022	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the personnel expenditure.	-	35,662,022
<b>SUBTOTAL</b>					<b>52,304,299</b>

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION					
22021007	WELFARE PACKAGES	11,007,130	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Commission is already provided in the personnel expenditure.	-	11,007,130
	<b>SUBTOTAL</b>				<b>11,007,130</b>
FEDERAL MINISTRY OF AVIATION					
22020708	BUDGET PREPARATION	15,874,157	This is already provided for in the personnel vote of the Ministry. Save this sum.	-	15,874,157
22021001	REFRESHMENT & MEALS	13,081,050	This is not for the benefit of most Nigerians who live below 2 dollars a day. Save this sum.	-	13,081,050
22021007	WELFARE PACKAGES	52,388,918	Remove: this line item is illegal and unknown to Nigerian law. The welfare of the staff of this Ministry is already provided in the personnel expenditure. Save this sum.	-	52,388,918
OKAVIMAIN6 000841	AIRPORT TOLL GATES	100,000,000	Tollgates are supposed to be constructed and operated through PPP. It should rather earn revenue for FGN instead of being an expenditure head. Save this sum.	-	100,000,000
OKAVIMAIN8 000851	AIRPORT PROJECTS MONITORING	140,000,000	This is too expensive. Reduce by 50%. There are other agencies of FGN involved in projects monitoring - Budget Office of the Federation, National Planning Commission, Bureau of Public Procurement, etc.		70,000,000
	<b>SUBTOTAL</b>				<b>251,344,125</b>
NIGERIAN METEOROLOGICAL AGENCY					
22020708	BUDGET PREPARATION	3,190,983	This is already provided in the personnel expense of the Agency. Save this sum.	-	3,190,983
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,190,983		-	3,190,983
	<b>SUBTOTAL</b>				<b>6,381,966</b>
FEDERAL MINISTRY OF INFORMATION – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	4,157,889	NHIS covers all the medical provision required for the treatment of public workers from drugs, medical supply and hospitalization. Hence, making provisions for drugs and medical supplies	-	4,157,889
22021004	MEDICAL EXPENSES	2,771,926		-	2,771,926

			and medical expenses when the sum of N126, 801,288 has been budgeted for NHIS is a duplication of expenditure purpose. Save this sum.		
22020406	OTHER MAINTENANCE SERVICES	45,736,783	Reduce by 80% as specific maintenance provisions have been provided.	9,147,357	36,589,426
22021007	WELFARE PACKAGES	20,789,447	This line item is illegal, unconstitutional and unknown to any Nigerian law. The welfare of staffs of every ministry is already taken care of in the personal vote.	-	20,789,447
23010118	PURCHASE OF SCANNERS	56,000,000	This is an annually repeated line item in the Ministry of Information. In the approved 2013 budget, N140million was set to purchase scanners. Save this sum.	-	56,000,000
23050103	MONITORING AND EVALUATION	275,992,330	Budgeting N275.99million for monitoring and evaluation for a ministry that deals in information dissemination and management is outrageous. Reduce by 50%.	137,996,165	137,996,165
23050104	ANNIVASARIES/CELEBRATIONS	201,347,699	This is not in the interest of the Nigerian masses and should in no way be the major priority of this Ministry. Reduce by 95%.	10,067,385	191,280,314
FMINF090019 86	PRODUCTION OF CALENDARS AND DAIRIES FOR 2014 - ONGOING	201,347,699	This is the most outrageous and wasteful line item in the proposal; coming up at a point in time when projections on national earning is on the decline. The production of calendars and diaries is neither the priority or is it beneficial to the poor Nigerian masses.	-	201,347,699
FMINF080019 85	NATION-WIDE MEDIA TOUR OF FEDERAL GOVERNMENT PROJECTS AND HOSTING OF TOWN HALL MEETINGS (8 OUTINGS) (PR&PD) – ONGOING	241,000,000	In the 2013 budget, N300million was approved for the media tour and an additional N241million is being proposed for 2014. That is over N500million in two years for the tour. This is a waste of tax payer's money which can be used in rehabilitating rural roads, provide desks and chairs in class rooms, and even provide electricity for rural villages. Save this sum.	-	241,000,000



FMINF080019 83	CAPACITY BUILDING ON BUDGET MONITORING OF PROJECTS AND EVALUATION AND FINANCIAL MONITORING IN LINE WITH TRANSFORMATION AGENDA (HRM I/A PRS SV PRO SERVICOM F & A) – ONGOING	34,992,330	In the approved 2013 budget, the sum of N47.5million was approved for this line item. What exactly are we paying for? This comes after monitoring and evaluation above. This is wasteful expenditure and should not be approved.	-	34,992,330
FMINF060018 58	PRODUCTION OF DOCUMENTARIES AND JINGLES ON PROGRESS MADE ON THE TRANSFORMATION AGENDA, SURE-P, MDG'S AND OTHER GOVERNMENT POLICIES (R&P) - (ONGOING)	25,000,000	In the approved 2013 budget, N30million was budgeted for the production of documentaries and jingles for the Transformation Agenda. Nigerians have heard a lot of talk on the Transformation Agenda; it is time to focus on realizing targets instead of blowing hot air about them. Reduce this cost by 80%.	5,000,000	20,000,000
FMINF060018 89	PUBLIC ENLIGHTENMENT AND MOBILIZATION ON 20:20:20 AND COLLABORATION WITH MDAS AND EXTERNAL BODIES ON TRANSFORMATION AGENDA (PC & TRANSFORMATION AGENDA) - (ONGOING)	55,000,000	Still on the Transformation Agenda awareness, N100million was approved in the 2013 budget and N30million for production of jingles for the same programme. Proposing N55million for public enlightenment and so called mobilization is wasteful. This line item should be reduced by 80%.	11,000,000	44,000,000

FMINF060018 53	PRODUCTION OF VARIOUS PUBLICATIONS ON GOVERNMENT POLICIES & PROGRAMMES (A) TRANSFORMATION AGENDA (R&P) – ONGOING	65,000,000	In the 2013 budget, the sum of N100m was allocated for this. However, allocating N65million for publications is not only on the high side, but duplicates reports produced by the MOF, NBS, BOF, FRC and Coordinating Economic Offices. With the deployment of IT that allows for more accessible electronic copies, this vote is rather wasteful and should be reduced by 70%.	19,500,000	45,500,000
FMINF060019 03	DEVELOPING SOCIAL MEDIA PLATFORMS & NETWORKING WITH OTHER PLATFORMS (PC & IT). - ONGOING	50,000,000	It is ridiculous to budget N50 million for the development of social media platforms which are available almost free of charge or at little cost. Cut the sum by 70%.	15,000,000.00	35,000,000
FMINF060019 09	ORGANIZING MINISTERIAL PLATFORMS AND PRESS BRIEFINGS OF NATIONAL EVENTS AND POST EVENT DOCUMENTARY SERIES (PC) – ONGOING	130,000,000	This on the high side. Do these press briefing exceed getting a venue which can be in the conference room of a government office, not necessary an open conference. Reduce by 90%.	13,000,000.00	117,000,000
FMINF060018 94	PROMOTION OF MADE IN NIGERIA PRODUCTS AND RELATED ACTIVITIES/DISCOU AGEMENT OF SMUGGLING (PR&PD) –ONGOING	10,000,000	The 2013 budget allocated N20,000,000 for this activity, which is rather unnecessary and wasteful. The said sum of N20million and additional N10milliin proposed for 2014 will go a long way to rather boost the quality of the made in Nigerian products. Quality sells itself when the right policies are in place to protect Nigerian industries.	-	10,000,000
FMINF060019 12	DEVELOPMENT OF NATIONAL POLICY, CONDUCT OF NATIONAL COUNCIL ON INFORMATION, MONITORING AND IMPLIMENTATION OF ITS RESOLUTIONS (R&P)- ONGOING	30,000,000	This line item is nebulous. Reduce by no less 95%.	1,500,000	28,500,000

FMINF07001979	ADVANCE COMPUTER TRAINING ON EXCEL AND FINANCIAL SOFTWARE APPLICATION FOR STAFF OF THE DEPT (IT/F & A) – ONGOING	10,000,000	Is this training supposed to be on annual basis? The Ministry should have its own in-house training? The sum of N10 million for such elementary computer skill such as excel and financial software is a waste of tax payer's money. Reduce by 80%.	2,000,000	8,000,000
FMINF06001891	HUMAN CAPITAL DEVELOPMENT FOR STAFF OF THE MINISTRY (HRM)	80,900,000	What are the components of this human capital development that should attract N80.9m? Provisions have been made above for staff training in specific capacities while this one is nebulous. Reduce by 80%.	16,180,000	64,720,000
FMINF06001898	MEDIA, MEDIA FORUM, IN SELECTED CITIES ABROAD, ENGAGEMENT WITH FOREIGN NEWS AGENCIES, PRODUCTION OF SPECIALIZED PUBICITY MATERIALS FOR EXTERNAL AUDIENCE (PC)	300,000,000	What are these media forums meant to achieve? For image laundering? This is sheer waste of public resources. Save this sum.	-	300,000,000
<b>SUBTOTAL</b>					<b>1,599,645,196</b>
<b>FEDERAL RADIO CORPORATION OF NIGERIA</b>					
22020307	DRUGS & MEDICAL SUPPLIES	552,896	This line item is not necessary as N206,087,993 (N206.1million) has been budgeted for the NHIS that covers the treatment and supply of drugs.	-	552,896.00
22020701	FINANCIAL CONSULTING	9,972,006	This line item was approved at N1, 864,234 in the 2013 budget. This is more than 5 times the approved 2013 sum. Thus, reduce the proposed amount by 80%.	1,994,401	7,977,605
<b>SUBTOTAL</b>					<b>8,530,501</b>
<b>NEWS AGENCY OF NIGERIA</b>					
22021007	WELFARE PACKAGES	6,754,247	This line item is illegal and unknown to Nigerian law. The welfare of staff of every Agency is already taken care of in their personal expenditure.	-	6,754,247

22021004	MEDICAL EXPENSES	2,659,152	The NHIS is to cover all medical expenses and supplies. This item should be removed from the budget as it constitutes double expenses.	-	2,659,152.00
<b>SUBTOTAL</b>					<b>9,413,399</b>
<b>VOICE OF NIGERIA</b>					
22020307	DRUGS & MEDICAL SUPPLIES	5,502,065	N45, 049,859 has been invested in the NHIS to cover all medical expenses and supplies. This item should be removed from the budget as it constitutes double expenses.	-	5,502,065
22021004	MEDICAL EXPENSES	6,005,369		-	6,005,369
<b>SUBTOTAL</b>					<b>11,507,434</b>
<b>NATIONAL FILM AND VIDEO CENSOR BOARD</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,294,968	Allocating N47, 120,178 for travelling of this Board is unnecessarily high. Cut by 80%.	9,424,036	37,696,142
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,825,210			
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	26,059,692	What is the Board doing with a security vote? The agency is not charged with any security operation. Kindly remove.	-	26,059,692
22021007	WELFARE PACKAGES	5,318,305	This line item is illegal and unknown to Nigerian law. The welfare of staff of this Board is already taken care of in their personal expenditure.	-	5,318,305
<b>SUBTOTAL</b>					<b>69,074,139</b>
<b>FEDERAL CAPITAL TERRITORY ADMINISTRATION</b>					
FCTA001001551	G-7 SECURITY INITIATIVE	100,000,000	NASS should carry out a through verification exercise on the actual equipment to be bought before approval.		
FCTA003001569	DESIGNING & CONSTRUCTION OF NATIONAL ASSEMBLY PRESIDING OFFICERS RESIDENCE (SENATE PRESIDENT, DEPUTY SENATE PRESIDENT, SPEAKER AND DEPUTY SPEAKER) [	1,500,000,000	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.	-	1,500,000,000

	DESIGNING & CONSTRUCTION OF NATIONAL ASSEMBLY PRESIDING OFFICERS GUEST HOUSES]				
<b>SUBTOTAL</b>					<b>1,500,000,000</b>
<b>FEDERAL MINISTRY OF FOREIGN &amp; INTERGOVERNMENTAL AFFAIRS – HQTRS</b>					
22020307	DRUGS & MEDICAL SUPPLIES	11,085,285	The sum of N157,276,125 has been provided for in the NHIS. This is a duplication of expenditure. Save this sum.	-	11,085,285
22021004	MEDICAL EXPENSES	59,000,548		-	59,000,548
23030121	REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	400,240,000	In the 2013 Approved Budget, under CONSTRUCTION/PROVISION OF OFFICE BUILDINGS; completion of equipping HQTRS new Office Complex in Abuja for the Ministry, the sum N150m was approved. Requesting a sum of N400,240,000 in 2014, just for rehabilitation and repair of an office not more than two years old, after provisions worth N64.2million have been set aside for maintenance does not add up. A sum of N138,482,540 is further set aside for other maintenance services. Pray, can someone tell the difference between maintenance, rehabilitation and repair? This is an unnecessary play on words to get money out of the Treasury. It is an unnecessary waste of the tax payer's money. The cost of rehabilitation and repair should be cut by 70%.	120,072,000	280,168,000
22021001	REFRESHMENT & MEALS	63,273,374	Though this was a decrease of 15.9% from the approved N75.3million in 2013 for refreshments and meal, it is still on the high side. Reduce by 50%.	31,636,687	31,636,687
22021007	WELFARE PACKAGES	47,124,737	This line item is illegal and unknown to Nigerian law. The welfare of staff of the Ministry is already taken care of in their personal expenditure.	-	47,124,737

22020406	OTHER MAINTENANCE SERVICES	138,482,540	Having proposed specific maintenance cost for Motor Vehicles/IT Equipment (N17.76m), Maintenance of Office Furniture (N19.2m), Maintenance of Office Building and Residential Quarter (N64.81m), Maintenance of Office/IT Equipment (N47.82m), Maintenance of Plant/Generator (N24.1m), and a Health Insurance of Humans (N157.28m), what more remains that needs maintenance under the dubious umbrella of 'OTHER MAINTENANCE SERVICES' that requires N138.5million. This should be removed totally from the list.	-	138,482,540
23050103	MONITORING AND EVALUATION	250,000,000	Monitoring and evaluation activities do not require any special capital equipment or an army of observers. It is purported to be for monitoring and evaluation of projects at Nigerian diplomatic missions abroad. This provision comes after the sum of 3,360,439,417 provided for international transport and travel (others). Allocating N250m for monitoring and evaluation after the foregoing provision is outrageous. Save the entire sum.	-	250,000,000
<b>SUBTOTAL</b>					<b>817,497,797</b>
<b>FEDERAL MINISTRY OF FINANCE-HQTRS</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	48,893,162	Spending N230million on local travelling alone is rather high. Consider reducing by at least 50%.	24,446,581	24,446,581
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	181,822,837			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	33,175,694	N235,036,595 (N235million) estimated for international travel is rather too much considering that 85.9% of this sum is on unspecified, miscellaneous international travel. Please reduce this by 50%.	117,518,298	117,518,298
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	201,860,901			
22020307	DRUGS & MEDICAL SUPPLIES	1,678,647	After the provision for NHIS of N46, 538,791. Making a total provision of N3,256,456 is not	-	1,678,647

22021004	MEDICAL EXPENSES	1,577,809	only a waste of public money, but undermines the need for the NHIS. Thus, if the NHIS is to be taken seriously and not considered a waste of tax payer's money, then all drug and medical supply expenses should be expunged.		1,577,809
22021007	WELFARE PACKAGES	132,094,504	This is unknown to Nigerian law. Thus, it is should be removed completely.	-	132,094,504
22021002	HONORARIUM & SITTING ALLOWANCE	568,859,940	This is outrageously high and was not listed in the approved 2013 budget. Honorarium and sitting allowance for whom? This sum should be reduced by 80%.	113,771,988	455,087,952
22021001	REFRESHMENT & MEALS	51,403,464	Higher than the approved 2013 budget for 2013 at N43,515,655 which was unreasonably high. The amount proposed for the year 2014 should be slashed by at least 50% as the Ministry is not established to run a restaurant chain.	25,701,732	25,701,732
22020502	INTERNATIONAL TRAINING	41,401,270	Spending N340.6 million on training is on the high side; there is already a provision for local and international travel for training. Save 50% of this proposal.	170,295,551	170,295,551
22020501	LOCAL TRAINING	299,189,832			
22021009	SPORTING ACTIVITIES	15,376,253	This is rather a misplacement of priority and not an activity for the Ministry. It should be an individual subjective provision.	-	15,376,253
23010128	PURCHASE OF SECURITY EQUIPMENT (NEW)	600,000,000	NASS should verify the security equipment to be purchased since they are not listed. But the Ministry is not known to the law to be a security agency.		
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING	888,237,669	First, this sum is outrageous for rehabilitation and repairs. How much will a new building cost? Second, the so called "residential building" is elaborated as Phase 1 and 2 of the office complex. Something is not adding up here. NASS should properly vet the costing of this rehabilitation exercise.		
FMF3002980	HUMAN CAPITAL DEVELOPMENT	46,055,045	After budgeting for local and international training and transport and travel for the training, what again is human capital development? Why the play on words to get	-	46,055,045

			money out of the Treasury? Save this sum.		
<b>SUBTOTAL</b>					<b>989,832,372</b>
<b>DEBT MANAGEMENT OFFICE</b>					
22020307	DRUGS & MEDICAL SUPPLIES	224,569	Making this allocation undermines the need for the NHIS. This line item should be removed completely.	-	224,569.00
22021007	WELFARE PACKAGES	5,614,219	Remove this line item as it is illegal.	-	5,614,219
<b>SUBTOTAL</b>					<b>5,838,788</b>
<b>BUDGET OFFICE OF THE FEDERATION</b>					
22020406	OTHER MAINTENANCE SERVICES	5,684,760	Having proposed specific maintenance cost for Motor Vehicles/IT Equipment, Maintenance of Office Furniture, Maintenance of Office Buildings and Residential Quarters, Maintenance of Office/IT Equipment, Maintenance of Plant/Generator, and NHIS, what more remains that needs maintenance under the dubious umbrella of 'OTHER MAINTENANCE SERVICES' that approximately N5.7million will be allocated for. Dave this sum.	-	5,684,760.00
22020501	LOCAL TRAINING	63,311,558	The cost of training for the year amounting to N64, 865,385, is rather too high especially from the local wing. This should be reduced by 50%.	32,432,692.50	32,432,692.50
22020502	INTERNATIONAL TRAINING	1,553,827			
22020708	BUDGET PREPARATION	180,755,977	Budget preparation is one of the core functions of this Office and for which staff are paid. Is the office in need of any special equipment or hiring of special competencies for budget preparation? Cut this vote by 50%.	90,377,989	90,377,989
22021009	SPORTING ACTIVITIES	13,602,079	Kindly remove this line item as this should not be the priority of the Budget Office.	-	13,602,079
22021007	WELFARE PACKAGES	106,773,850	This is illegal and should be expunged from the budget.	-	106,773,850
<b>SUBTOTAL</b>					<b>248,871,371</b>
<b>(0220003002) SERVICE WIDE VOTE</b>					
21	PERSONNEL COST	118,034,541,984	Which MDA is this personnel cost attached to or is there an agency called Service Wide Vote with its own personnel? Save this sum.	-	118,034,541,984



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.	-	28,834,146,566
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.	-	1,800,000,000
22021020	ELECTION LOGISTICS SUPPORT	21,000,000,000	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.	-	21,000,000,000
22021035	IPPIS	500,000,000	What exactly are we doing with huge funds year after year for the Integrated Personnel and Payroll Information System? Is it a perpetual project that gulps money without end? NASS should meticulously scrutinise this vote and reduce it by at least 50%.	750,000,000	750,000,000
23050132	IPPIS CAPITAL	1,000,000,000			
22021037	MARGIN FOR INCREASE IN COSTS	5,200,000,000	Which costs is this margin for or is it a general increase in costs margin? NASS should scrutinise this vote.		
22010108	YEARLY VERIFICATION EXERCISE	150,000,000	This proposed sum should be matched against the existing verification machinery in place as allotting N150million annually for verification is unsustainable. Reduce by 50%.	75,000,000	75,000,000
22021038	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILLITANTS	35,409,859,972	This provisions amount to N39,656,093,786 (N39billion), all for amnesty. The N546,300,000 for the reintegration/transition safety allowance for 3,642 ex-militant seems to fit into a subset of the first N35billion. NASS should meticulously review these votes and		

22021039	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION/TRANSITION SAFETY ALLOWANCES FOR 3,642 EX-MILLITANTS	546,300,000	set a terminal-end to the Amnesty Programme.		
22021040	PRESIDENTIAL AMNESTY PROGRAMME: OPERATIONAL COST	3,699,933,814			
22021042	RECURRENT ADJUSTMENT	5,149,600,000	This is a technical jargon that makes no meaning and should be removed.	-	5,149,600,000
22021043	NATIONAL DIALOGUE	7,000,000,000	This is too prohibitive. The National Dialogue should be a serious business and not a jamboree. Reduce by 90%.	700,000,000	6,300,000,000
23050112	ADJUSTMENT TO CAPITAL COST	5,000,000,000	This is a technical jargon that makes no meaning especially after the provision for margin for increase in costs. Save this sum.	-	5,000,000,000
23050138	SPORTS DEVELOPMENT	5,000,000,000	What is this vote doing in service wide votes instead of the MDA charged with the management of sports? It should be relocated to the agency responsible for sports or saved.		
23050116	MILLENIUM DEVELOPMENT GOALS MONITORING AND EVALUATION	3,240,000,000	Provisions for monitoring have been in a number of agencies. Beyond this, how can any reasonable human being justify monitoring and evaluating a project of N83.63 with N3.24bn? This is not only frivolous but dubious. Save this sum.	-	3,240,000,000
23050140	MDG SPECIAL PROJECTS	3,300,000,000	What exactly is this N83.63b 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 results of previous expenditure.		
23050140	SPECIAL INTERVENTION MDG's 1	6,300,000,000			
23050141	SPECIAL INTERVENTION MDG's 2	6,300,000,000			
23050152	CONDITIONAL	67,730,000,000			

	GRANTS AND SOCIAL SAFETY NETS (MDGS)				
23050147	SPECIAL INTERVENTION/CONS TITUENCY PROJECTS	100,000,000,000	Budgeting N100b for constituency projects which most times are not aligned to national development plans and priorities is not the way forward for a poor country with a huge infrastructure deficit. NASS should rethink this vote as it sets a very dangerous precedent for development.		
23050149	FEDERAL INITIATIVE FOR NORTH EAST (PILOT COUNTERPART FUNDING CONTRIBUTION	2,000,000,000	This amount is too small and should be increased to a minimum of N10b.		
<b>SUBTOTAL</b>					<b>190,183,288,550</b>
<b>(0220004001) NATIONAL INSURANCE COMMISSION</b>					
22020307	DRUGS & MEDICAL SUPPLIES	1,173,110	This line item undermines the need for a national health insurance which has been budgeted by the Commission at N14,078,694 (N14.1million). Save this sum.	-	1,173,110
<b>SUBTOTAL</b>					<b>1,173,110</b>
<b>INVESTMENT AND SECURITIES TRIBUNAL</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,679,218	The cost of travel for the year amounting to N35, 094,137, is rather too high especially from the local wing. This should be reduced by 50%.	17,547,069	17,547,069
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,414,919			
22020307	DRUGS & MEDICAL SUPPLIES	5,151,403	Save this sum. It has been overtaken by the allocation for NHIS.	-	5,151,403
22020406	OTHER MAINTENANCE SERVICES	7,132,003	A total of N46, 083,116 has been allocated to cover a comprehensive number of specified maintenance from building, furniture, vehicle, residential buildings, generator plants, aircraft, rail, etc. Allocating a large N7.1million for other maintenance aside this is rather high. Remove completely.	-	7,132,003
<b>SUBTOTAL</b>					<b>29,830,475</b>
<b>OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION</b>					
22021007	WELFARE PACKAGES	90,185,742	Remove as the welfare of the staff has been	-	90,185,742

			taken care of in the personnel vote.		
<b>SUBTOTAL</b>					<b>90,185,742</b>
<b>PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,634,000	Allocating N166, 170,000 for local travel alone is on the high side. Reduce by 50%.	83,085,000	83,085,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	110,536,000			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	42,784,589	Proposing N142,784,589 (N142.8million) for international travel is quite high. Reduce by 50%.	71,392,295	71,392,296
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000			
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	204,000,000	Allocation this sum for stationeries and computer consumables will mean spending N778,625 every day for the 262 working days in a year. This is outrageous. Reduce by 80%.	40,800,000	163,200,000
22021003	PUBLICITY & ADVERTISEMENTS	200,000,000	Reduce by 80%	40,000,000	160,000,000
22021007	WELFARE PACKAGES	250,000,000	This is illegal. Remove completely.	-	250,000,000
<b>SUBTOTAL</b>					<b>727,677,296</b>
<b>NATIONAL HEALTH INSURANCE SCHEME</b>					
22021007	WELFARE PACKAGES	3,425,701	Remove completely - it is illegal.	-	3,425,701
<b>SUBTOTAL</b>					<b>3,425,701</b>
<b>NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY</b>					
22021007	WELFARE PACKAGES	3,282,313	Remove completely - it is illegal.	-	3,282,313
23050103	MONITORING AND EVALUATION	350,320,902	Allotting approximately N350million just for monitoring is rather unreasonable and wasteful. Reduce by 85%.	52,548,135.30	297,772,767
<b>SUBTOTAL</b>					<b>345,155,080</b>
<b>FEDERAL MINISTRY OF AGRICULTURE</b>					
22021004	MEDICAL EXPENSES	5,275,700	The NHIS provision covers all the medical needs of public officers. Save this sum.	-	5,275,700
22020307	DRUGS & MEDICAL SUPPLIES	1,415,986		-	1,415,986

22021007	WELFARE PACKAGES	30,456,325	Remove completely- it is illegal.	-	30,456,325
23050103	MONITORING AND EVALUATION	325,500,000	This sum proposed for monitoring and evaluation is rather too high driven. Reduce by 85%.	48,825,000	276,675,000
23050101	RESEARCH AND DEVELOPMENT	700,000,000	The Federal Ministry of Agriculture is administrative and coordinating the sector. It should not be in the Ministry's HQTRs that Agricultural research is conducted; rather it is in the agricultural research institutes outside the HQTRs. Re-channel to the appropriate research centres.		
<b>SUBTOTAL</b>					<b>313,823,011</b>
FMA&RD0020 03536	SEEDLINGS (NEW)	217,800,000	<p>The provisions just repeated general names like seed, seeds, seedlings, organic and inorganic fertilizers over and over again with figures attached to them. Is it not possible under fertilizers to give one figure and same for seeds listing the varieties? There are no details of the projects they are attached to and the location of the activities. Just like the 2012 and 2013 approval, this is another crude joke and provides the best opportunity for funds to be mismanaged and for the Ministry to be accountable to no one.</p> <p>This is definitely not the best way to craft a budget. Best practices demand that a budget be clearly written in such a way that the public can understand its provisions and be able to track its expenditure. This is deliberate confusion. NASS should insist on clarity and details of what is proposed for approval.</p>		
FMA&RD0020 03544	INORGANIC FERTILIZER (NEW)	525,000,000			
FMA&RD0020 03550	ORGANIC FERTILIZER (NEW)	70,000,000			
FMA&RD0020 03563	FUNGICIDE - RIDOMIL, FUNGURAN, (NEW)	525,000,000			
FMA&RD0020 03606	INSECTICIDES - ACTARA (NEW)	363,000,000			
FMA&RD0020 03615	SEED (NEW)	1,270,500,000			
FMA&RD0020 03618	INORGANIC FERTILIZER (NEW)	577,500,000			
FMA&RD0020 03620	ORGANIC FERTILIZER (NEW)	115,500,000			
FMA&RD0020 03771	AGRO CHEMICALS (NEW)	442,015,000			
FMA&RD0020 03790	SEEDS (NEW)	234,375,000			
FMA&RD0020 03793	SEED DRESSING (NEW)	46,875,000			
FMA&RD0020 03797	INORGANIC FERTILIZER (NEW)	375,000,000			
FMA&RD0020 03802	ORGANIC FERTILIZER (NEW)	20,312,500			
FMA&RD0020	INORGANIC	18,000,000			



FMA&RD0020 04075	AGROCHEMICAL (NEW)	257,000,000		
FMA&RD0020 04094	FUNGICIDES (NEW)	52,500,000		
FMA&RD0020 04097	HERBICIDES (NEW)	42,000,000		
FMA&RD0020 04099	INSECTICIDES (NEW)	42,000,000		
FMA&RD0020 04105	IMPROVED SEEDS (NEW)	525,000,000		
FMA&RD0020 04107	INORGANIC FERTILIZER (NEW)	214,912,500	Repeated provision for same budget heads.	
FMA&RD0020 04109	ORGANIC FERTILIZER (NEW)	20,000,000		
FMA&RD0020 04117	SEED AND SEEDLINGS (NEW)	288,750,000		
FMA&RD0020 04139	INORGANIC FERTILIZER (NEW)	3,000,000		
FMA&RD0020 04141	ORGANIC FERTILIZER (NEW)	2,000,000		
FMA&RD0020 04184	AGRO-CHEMICALS (NEW)	9,000,000		
FMA&RD0020 04186	IMPROVED SEEDS (NEW)	13,500,000		
FMA&RD0020 04197	HERBICIDES (NEW)	1,500,000		
FMA&RD0020 04198	INSECTICIDES (NEW)	750,000		
FMA&RD0020 04199	FUNGICIDES (NEW)	1,500,000		
FMA&RD0020 04215	IMPROVES SEEDS/SEEDLINGS (PLANTING MATERIALS) (NEW)	20,000,000		
FMA&RD0020 04217	INORGANIC FERTILIZER (NEW)	11,125,000		
FMA&RD0020 04218	ORGANIC FERTILIZER (NEW)	1,000,000		
FMA&RD0020	AGROCHEMICALS	15,000,000		

04227	(HERBICIDES) (NEW)			
FMA&RD0020 04454	INORGANIC FERTILIZER (NEW)	1,361,250		
FMA&RD0020 04458	ORGANIC FERTILIZER (NEW)	1,400,000		
FMA&RD0020 04567	ORGANIC FERTILIZER (NEW)	1,500,000		
FMA&RD0020 04572	INORGANIC FERTILIZER (NEW)	111,600,000		
FMA&RD0020 04574	ORGANIC FERTILIZER (NEW)	60,000,000		
FMA&RD0020 04579	AGROCHEMICALS (HERBICIDES AND ETHREL) (NEW)	97,500,000		
FMA&RD0040 05362	ACCESS TO FERTILIZER (NEW)	25,000,000		
FMA&RD0040 05364	ACCESS TO SEED/FEEDS (NEW)	17,500,000		
FMA&RD0040 05365	ACCESS TO CREDIT (NEW)	400,000,000		
FMA&RD0040 05384	ACCESS TO CREDIT (NEW)	250,000,000		
FMA&RD0040 05387	ACCESS TO FERTILIZER (NEW)	12,000,000		
FMA&RD0040 05389	ACCESS TO SEED/FEEDS (NEW)	10,000,000		
FMA&RD0020 03808	RESERCH AND DEVELOPMENT (NEW)	5,000,000		
FMA&RD0020 03825	RESEARCH & DEVELOPMENT (NEW)	25,200,000		
FMA&RD0020 04183	RESEARCH & DEVELOPMENT (NEW)	20,200,000		
FMA&RD0020 04452	RESEARCH & DEVELOPMENT (NEW)	42,200,000		
FMA&RD0020 04556	RESEARCH & DEVELOPMENT (NEW)	16,880,400		
FMA&RD0020 04719	RESEARCH AND DEVELOPMENT (NEW)	27,500,000		



FEDERAL MINISTRY OF TRADE AND INVESTMENT – HQTRS					
22021004	MEDICAL EXPENSES	236,257	NHIS already covers this. Save this sum.	-	236,257
22021007	WELFARE PACKAGES	99,398,444	This allocation is unknown to Nigerian law. Save it.	-	99,398,444
22020708	BUDGET PREPARATION	2,392,455	This is already covered by the personnel expenditure. Save these duplicated expenses.	-	2,392,455
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,940,685			2,940,685
22021002	HONORARIUM & SITTING ALLOWANCE	250,000,000	This is incredible and a ploy to waste public funds. Reduce by 80%.	50,000,000,	200,000,000
<b>SUBTOTAL</b>					<b>304,947,841</b>
STANDARDS ORGANIZATION OF NIGERIA					
22021004	MEDICAL EXPENSES	2,287,193	The NHIS provision covers this. Save this sum.	-	2,287,193
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	75,007,038	Security vote for what purpose? It makes no sense. Save this sum.	-	75,007,038
<b>SUBTOTAL</b>					<b>77,294,231</b>
The allocation of 124,764, 547 for the LAGOS INTERNATIONAL TRADE FAIR MANAGEMENT BOARD, 136,451,772 for the TAFAWA BALEWA SQUARE MANAGEMENT BOARD, 215,641,089 for the ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION is a waste. These Boards and Exchange ought to be making money for FGN if they had been concessioned and privatized instead of being funded from the public purse. NASS should ensure their transfer to the private sector.					
SMEDAN - H/QTRS					
22021007	WELFARE PACKAGES	18,126,891	Already covered by personnel expenditure. Save this sum.	-	18,126,891
22020307	DRUGS & MEDICAL SUPPLIES	200,786	NHIS already covers this. Save this sum.	-	200,786
<b>22021014</b>	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	697,188	Already covered by personnel expenditure. Save this sum.	-	697,188
<b>SUBTOTAL</b>					<b>19,024,865</b>
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	846,297	NHIS already covers this. Save this sum.	-	846,297
22021004	MEDICAL EXPENSES	1,733,067		-	1,733,067
22020708	BUDGET PREPARATION	1,591,665	Already taken care of by personnel expenditure. Save this sum.	-	1,951,665
22021001	REFRESHMENT & MEALS	15,916,649	Reduce by 50%, the government is neither running a restaurant for public servants nor is this a priority of the tax	7,958,325	7,958,325

			payers of Nigeria.		
22021007	WELFARE PACKAGES	37,138,848	This is unknown to Nigerian law. Save this sum.	-	37,138,848
23050103	MONITORING AND EVALUATION	114,900,000	Reduce all by 50% because it is on the high side.	57,450,000	57,450,000
<b>SUBTOTAL</b>					<b>107,078,202</b>
<b>NIGERIA COMMUNICATION SATELLITE</b>					
22020606	CLEANING & FUMIGATION SERVICES	36,999,774	This cost is high - reduce by 80%.	7,399,954.80	29,599,819
22021007	WELFARE PACKAGES	7,977,457	This package is illegal. Save this sum.	-	7,977,457
<b>SUBTOTAL</b>					<b>37,577,276</b>
<b>FEDERAL MINISTRY OF INTERIOR – HQTRS</b>					
22021007	WELFARE PACKAGES	27,530,980	This package is unknown to Nigerian law. Save this sum.	-	27,530,980
22021004	MEDICAL EXPENSES	607,024	The NHIS provision covers all the medical needs of public officers. These line items should be removed completely.	-	607,024
22020307	DRUGS & MEDICAL SUPPLIES	1,903,980		-	1,903,980
<b>SUBTOTAL</b>					<b>30,041,984</b>
<b>NIGERIAN PRISON SERVICE</b>					
22020406	OTHER MAINTENANCE SERVICES	350,630,573	After provision for specific maintenance such as; maintenance of office/IT equipments N25.2 million, maintenance of plants/generators N9.91 million, maintenance of office furniture N11.2million, maintenance of office building/residential Qtrs N41.2million, maintenance of motor vehicle/transport equipment N32.70million, appropriating N350.63million is wasteful to cater for unanticipated maintenance need. Reduce by 80%.	69,856,115	280,504,458
22021007	WELFARE PACKAGES	8,679,600	This is illegal - remove complete	-	8,679,600
<b>SUBTOTAL</b>					<b>289,184,058</b>
<b>NIGERIA IMMIGRATION SERVICE</b>					
2.2021E+15	WELFARE PACKAGES	20,560,145	This remuneration is unknown to Nigerian law. Save it.	-	20,560,145
23050103	MONITORING AND	75,000,000	This is on the high side. Reduce by	37,500,000	37,500,000

	EVALUATION		50%.		
<b>SUBTOTAL</b>					<b>58,060,145</b>
<b>FEDERAL FIRE SERVICE</b>					
22021007	WELFARE PACKAGES	16,598,061	Remove completely as the package is unknown to Nigerian law.	-	16,598,061
<b>SUBTOTAL</b>					<b>16,598,061</b>
<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000	Reduce the total cost (N152million) of transport by 50%. It is on the high side.	76,000,000.00	76,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	65,000,000			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	26,000,000			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	21,000,000			
22020307	DRUGS & MEDICAL SUPPLIES	3,600,000	A duplication of the NHIS provision. Save these sums.	-	3,600,000
22021004	MEDICAL EXPENSES	400,000		-	400,000
22020406	OTHER MAINTENANCE SERVICES	112,000,000	Reduce by 90% as provisions for actual maintenance costs have been provided.	11,200,000	100,800,000
22020708	BUDGET PREPARATION	10,000,000	Already covered by the personnel budget. Remove completely.	-	10,000,000
22021001	REFRESHMENT & MEALS	41,000,000	Reduce by 70%. It is on the high side.	12,300,000	28,700,000
22021007	WELFARE PACKAGES	17,000,000	Remove completely as this is unknown to Nigerian law.	-	17,000,000
22021009	SPORTING ACTIVITIES	18,000,000	This is a wasteful provision that does not meet the needs of the Nigerian tax payers. Save this sum.	-	18,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,000,000	In the approved 2013 budget, Fire Fighting Equipment was allocated and approved at N10million. Confirm if the money was released and the equipment bought before approval.		
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000	Still in the approved 2013 budget, Purchase Of Library Books & Equipment got N50m. Confirm if the money was released and the books and equipment bought before approval.		

OHCSF230501010 046	PUBLIC SECTOR CAPACITY BUILDING IN FEDERAL AND STATES	400,000,000	What is the difference between these two allocations? Just a play on words to get more funds out of the Treasury. Reduce by 50%.	331,257,700	331,257,700
OHCSF230501010 046	CORE TRAINING (SERVICE- WIDE)	262,515,400			
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	73,000,000	This is a wasteful provision that does not meet the needs of the Nigerian tax payers. Save this sum.	-	73,000,000
<b>SUBTOTAL</b>					<b>658,757,700</b>
<b>PUBLIC SERVICE INSTITUTE OF NIGERIA</b>					
22020307	DRUGS & MEDICAL SUPPLIES	1,211,458	A duplication of the NHIS provision. Save this sum.	-	1,211,458
22021004	MEDICAL EXPENSES	1,615,277		-	1,615,277
22021007	WELFARE PACKAGES	4,845,831	Save this sum as the package is unknown to Nigerian law.	-	4,845,831
<b>SUBTOTAL</b>					<b>7,672,566</b>
<b>BUREAU OF PUBLIC SERVICE REFORMS</b>					
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	26,228,031	N97,275,277 allocated for travel, with a good part of it coming for the unknown 'other'. Reduce by 50%.	48,637,938.50	48,637,939
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,119,630			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	27,835,086			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	21,092,530			
22020307	DRUGS & MEDICAL SUPPLIES	1,311,643	A duplication of the NHIS provision. Remove completely.	-	1,311,643
22021004	MEDICAL EXPENSES	852,493		-	852,493
22020708	BUDGET PREPARATION	2,500,591	Remove completely as this is already provided for in the personnel vote.	-	2,500,591
22021007	WELFARE PACKAGES	3,081,301	Remove completely as the package is unknown to Nigerian law.	-	3,081,301
<b>SUBTOTAL</b>					<b>56,383,967</b>
<b>FEDERAL MINISTRY OF JUSTICE – HQTRS</b>					
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	34,996,601	Allocating N362,694,941 to this expenditure head is inappropriate. Observing the line items, it is obvious that the increased cost is coming from the unspecified 'OTHERS'. Reduce by 90%.	36,269,494.10	326,425,447
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	108,560,000			
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	76,750,868			
22020102	LOCAL TRAVEL & TRANSPORT:	142,387,472			

	OTHERS				
22020708	BUDGET PREPARATION	1,500,000	Save these sums as they are already	-	1,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	9,500,000	paid for through personnel expenditure.	-	9,500,000
22021007	WELFARE PACKAGES	59,232,130	Save this sum as this is unknown to Nigerian law. It is already covered by personnel expenditure.	-	59,232,130
22020309	UNIFORMS & OTHER CLOTHING	181,391,000	This appears to be on the high side. NASS should meticulously review this and request for full details before approval.		
MOJ001000956	IPPIS ONLINE CONNECTIVITY AND PROJECT MANAGEMENT	32,500,000	This provision is coming after the N1.5b for IPPIS provided in Service Wide Votes. It is duplication. Save this sum.	-	32,500,000
<b>SUBTOTAL</b>					<b>429,157,577</b>
<b>NIGERIAN LAW REFORM COMMISSION</b>					
22021007	WELFARE PACKAGES	3,277,727	Remove completely as the package is unknown to Nigerian law. Already, the Commission has a personnel vote.	-	3,277,727
22021009	SPORTING ACTIVITIES	1,966,636	Remove completely as this should be a private activity.	-	1,966,636
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	3,000,399		-	3,000,399
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	655,545	Save this sum as it is already paid for through personnel votes.	-	655,545
<b>SUBTOTAL</b>					<b>8,900,307</b>
<b>LEGAL AID COUNCIL</b>					
22020708	BUDGET PREPARATION	2,824,825	Remove completely as this has been taken care of by personnel expenditure.	-	2,824,825
22021007	WELFARE PACKAGES	5,680,535	Remove completely as this is unknown to Nigerian law.	-	5,680,535
22021009	SPORTING ACTIVITIES	2,130,201	This is a wasteful provision that does not meet the needs of the Nigerian tax payers.	-	2,130,201
<b>SUBTOTAL</b>					<b>10,635,561</b>

NATIONAL HUMAN RIGHTS COMMISSION					
	EXPENDITURE	1,350,000,000	The Commission is expected to pay staff salaries and go to sleep. No vote for operational expenses. No capital and overhead expenses. NASS should clarify this and make requisite provisions for the operations of the Commission.		
	PERSONNEL COST	1,350,000,000			
	TOTAL OVERHEAD	0			
	TOTAL CAPITAL	0			
	TOTAL ALLOCATION	1,350,000,000			
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY – HQTRS					
22020406	OTHER MAINTENANCE SERVICES	16,759,163	Reduce by 90% as specific maintenance provisions have been covered.	1,675,916	15,083,247
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	16,733,755	This is a wasteful provision that does not meet the needs of the Nigerian tax payers.	-	16,733,755
22021004	MEDICAL EXPENSES	2,681,466	A duplication of the NHIS provision. Remove completely.	-	2,681,466
22021007	WELFARE PACKAGES	39,104,713	Remove completely as the personnel vote already provides for staff welfare.	-	39,104,713
22021009	SPORTING ACTIVITIES	5,586,388	This is a wasteful provision that does not meet the needs of the Nigerian tax payers.	-	5,586,388
SUBTOTAL					79,189,569
NATIONAL DIRECTORATE OF EMPLOYMENT					
22021004	MEDICAL EXPENSES	4,200,000	This is a duplication of the NHIS provision. Remove completely.	-	4,200,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,379,347	Allocating N91,375,759 for travel alone for an employment creating agency is wasteful and should be reduced by 70%.	27,412,728	63,963,031
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	15,000,000			
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	57,996,412			
22021007	WELFARE PACKAGES	11,297,888	Remove as this is unknown to Nigerian law.	-	11,297,888
23050103	MONITORING AND EVALUATION	633,703,961	Kindly confirm if M&E is the same as capital projects because the sum for M&E is the same as that for capital projects.		
SUBTOTAL					79,460,919

FEDERAL MINISTRY OF POWER – HQTRS					
22020307	DRUGS & MEDICAL SUPPLIES	1,050,118	A duplication of the NHIS provision. Remove completely.	-	1,050,118
22021009	SPORTING ACTIVITIES	8,836,213	This is a wasteful provision that does not meet the needs of the Nigerian tax payers.	-	8,836,213
22021007	WELFARE PACKAGES	28,539,561	Remove completely as the personnel vote takes care of staff welfare.	-	28,539,561
MOP1000997	SUSTENANCE OF POWER SECTOR ADMINISTRATIVE SUPPORT STRUCTURE	150,000,000	What is this allocation supposed to achieve? If you sustain the power sector administrative support structure - what then? Save this sum as it goes to no issue.	-	150,000,000
MOP1001001	ADVOCACY & AWARENESS FOR SUCCESSOR COMPANIES	150,000,000	What is this allocation supposed to achieve? Which successor companies? The ones that have been privatized? Apparently, the framers of the budget followed the template of previous years and put in sums of money without thinking it through. Save this sum.	-	150,000,000
MOP1001103	ADVOCACY AND MOBILIZATION OF PUBLIC SUPPORT FOR POWER REFORMS	100,000,000	What is this allocation supposed to achieve? Mobilising public support for reforms that have been almost completed and reached a point of no reversal? Apparently, the framers of the budget followed the template of previous years and put in sums of money without thinking it through. Save this sum.	-	100,000,000
MOP1001261	SENSITIZATION WORKSHOP ON CAPITAL BUDGET IMPLEMENTATION (M)	160,000,000	N160m for sensitization workshop. This is senseless. Is such a workshop necessary in the first place? Save this sum.	-	160,000,000
MOP1001267	PRESIDENTIAL TASK FORCE ON POWER (PTFP)	1,000,000,000	What would the Task Force be doing with N1b; for meetings, honorarium and travels? Reduce by 80%.	200,000,000	800,000,000
MOP1001272	SECTORAL CONTRACT MANAGMENT	112,094,449	What is sectoral contract management? Another clever ploy to get money out of the Treasury. Save	-	112,094,449

			this sum.		
MOP1001630	ELECTRIFYING NIGERIA (LIGHT UP NIGERIA)	1,400,000,000	This vote is undefined and nebulous. NASS should clarify before the decision to approve. Already, there is a provision for the Rural Electrification Agency.		
MOP1001736	INFORMATION & COMMUNICATION TECHNOLOGY (ICT)	288,000,000	This is without details. NASS should clarify before the decision to approve.		
MOP1001770	CORPORATE HEAD QUARTERS	583,000,000	No project, no activity, just for corporate headquarters! Please save this sum.	-	583,000,000
<b>SUBTOTAL</b>					<b>2,093,520,341</b>
<b>NATIONAL RURAL ELECTRIFICATION AGENCY</b>					
First, the whole idea of a Federal Rural Electrification Agency operating from Abuja to electrify far flung places in a federal system where states and local governments should be in charge is inappropriate. Secondly, a REA voting large sums of money to provide electrification and transformer facilities that upon provision, becomes the property of privately owned DISCOs is also unsettling. There is the need to reconcile these contradictions. But it is recommended that this agency be phased out over the next one year or as soon as the DISCOs stabilise.					
<b>FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY – HQTRS</b>					
With so many research centres and institutes, this Ministry offers a very classic example of the need for mergers and possible closures of some agencies so that the surviving ones can be optimally funded and be made productive. Just paying the salaries of research institutes and offering them little or nothing to work on is a great disservice to the nation and a waste of scarce resources. The implementation of the Report of the Orasanye Committee is imperative.					
22020708	BUDGET PREPARATION	3,512,001	Save completely as it has been taken care of by the personnel vote.	-	3,512,001
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,194,668		-	8,194,668
22021004	MEDICAL EXPENSES	5,853,334	A duplication of the NHIS provision. Remove completely.	-	5,853,334
22021007	WELFARE PACKAGES	49,168,008	Save completely as it is already taken care of by the personnel vote.	-	49,168,008
22021009	SPORTING ACTIVITIES	11,706,669	This is a wasteful provision that does not meet the needs of the Nigerian tax payers.	-	11,706,669
22021029	PROJECT MONITORING ACTIVITIES & FOLLOW UP	35,120,006	Reduce by 50%	57,560,000.00	57,560,000
23050103	MONITORING AND EVALUATION	80,000,000			
23050104	ANNIVASARIES/CELEBRATIONS	20,000,000	This is high. Reduce by 50%	10,000,000.00	10,000,000



<b>SUBTOTAL</b>					<b>145,994,680</b>
<b>FEDERAL MINISTRY OF TRANSPORT – HQTRS</b>					
23010113	PURCHASE OF COMPUTERS	2,090,250,835	In the approved 2013 budget, N1, 489,087,156 (N1.49billion) was allocated for this Ministry for the purchase of computer. N10.76million was approved for the purchase of photocopy machine. Specifications and office locations were neither mentioned nor stated for these procurements. NASS should clarify whether the money was released and utilized before taking a decision.		
23010115	PURCHASE OF PHOTOCOPYING MACHINES	9,126,670			
FMT7001241	CAPACITY BUILDING FOR IMPLEMENTATION OF FOI ACT	20,000,000	This is too high; reduce by 80%	4,000,000	16,000,000
FMT8001250	BUDGET MONITORING AND EVALUATION	51,000,000	Just the same issue is being addressed. A mere play on words. The expenditure is too high. Reduce by 80%	23,701,194	94,804,777
FMT8001253	CAPITAL BUDGET IMPLEMENTATION AND EVALUATION	67,505,971			
23050104	ANNIVASARIES/CELEBRATIONS	196,119,824	This is outrageous. Reduce by 95%	9,805,991	186,313,833
<b>SUBTOTAL</b>					<b>297,118,610</b>
<b>MINISTRY OF PETROLEUM RESOURCES HQTRS</b>					
22020708	BUDGET PREPARATION	9,418,927	Save this sum as this activity has been taken care of by personnel expenses.	-	9,418,927
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,908,128		-	10,908,128
22021009	SPORTING ACTIVITIES	17,011,784	A waste of public resources. Save this sum.	-	17,011,784
22021007	WELFARE PACKAGES	65,793,854	Save this sum as this has been taken care of by personnel expenses.	-	65,793,854
MPR01003954	RENOVATION AND FURNISHING OF STAFF OFFICES AT NNPC TOWER	46,200,000	This is a project that has no end. It is a yearly recurring decimal. Save this sum.	-	46,200,000
MPR03004006	FACILITIES FOR TECHNICAL / ADMINISTRATIVE COOPERATION WITH INTRNATIONAL BODIES ON OIL AND GAS DEVELOPMENT AND	600,000,000	This is a project that has no end. It is a yearly recurring decimal. What are these facilities that have no name? Save this sum.	-	600,000,000

	UTILIZATION				
MPR03004008	ASSESSMENT AND DOCUMENTATION OF ALL OIL SPILL SITES IN THE TEN (10) STATES OF THE NIGER DELTA ONGOING	118,334,080	Another ridiculous and yearly conduit for getting money out of the Treasury. Save this sum.	-	118,334,080
MPR03004030	LIQUIFIED PETROLEUM GAS (LPG) POLICY FRAMEWORK DEVELOPMENT	259,829,340	So much is needed to develop a policy framework. How much will implementation cost? Clearly, this is a ploy to get money out of the Treasury for purposes other than the common good. Save this sum.	-	259,829,340
MPR05004092	FACILITIES AND EQUIPMENT FOR MONITORING AND EVALUATION	110,572,605	Another ridiculous and yearly conduit for getting money out of the Treasury. Save this sum.	-	110,572,605
<b>SUBTOTAL</b>					<b>1,238,068,718</b>
<b>FEDERAL MINISTRY OF WORKS</b>					
22020307	DRUGS & MEDICAL SUPPLIES	5,825,962	A duplication of the NHIS provision. Remove completely.	-	5,825,962
22020406	OTHER MAINTENANCE SERVICES	15,019,310	Reduce by 90% as specific maintenance provisions have been covered.	-	15,019,310
22020708	BUDGET PREPARATION	9,500,000	This has been taken care of by personnel expenditure.	-	9,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,200,180		-	8,200,180
22021007	WELFARE PACKAGES	5,345,437	This has been taken care of by personnel expenditure.	-	5,345,437
22021009	SPORTING ACTIVITIES	10,011,649	Not in the public interest. It is wasteful and should be provided by the individual. Save this sum.	-	10,011,649
<b>SUBTOTAL</b>					<b>53,902,538</b>

As usual, the Ministry of Works has over a hundred projects especially roads and bridges with a very meagre capital allocation of N94,120,368,704. We end up with a situation where the resources are spread so thin; no project gets completed and no value is derived from project investments that are not available for public use. We repeat the same process every year, using the same methods and expect positive results. Will the heavens fall if the executive and legislature decide to concentrate on three key roads per geopolitical zone and complete them before embarking on new ones? For so many years, there have been discussions about public private partnerships in terms of concessions; build, operate and manage, build, operate and transfer, etc. Which federal road in Nigeria has been operated and managed under any of these fancy acronyms? It is

time for the legislature to nudge the executive to ensure that these ideas leave the shelves and the bookstands and be positioned for actual use to improve our degenerate infrastructure. It is imperative for the National Assembly to consider and pass the Federal Road Fund Bill into law. It is further imperative for the NASS to enter discussions with the executive for the raising of specific Road Bonds to finance specific and identifiable road projects with good feasibility - using tolling and other revenue streams to repay the bonds. There should be an embargo on new projects in this Ministry.

**FEDERAL MINISTRY OF LANDS, HOUSING & URBAN DEVELOPMENT – HQTRS**

**The Ministry has a high number of ongoing projects which available funds cannot complete. It would make sense to place a moratorium on new projects and to trim the ongoing projects especially through a reduction of the administrative capital components.**

22020307	DRUGS & MEDICAL SUPPLIES	1,449,178	This is a duplication of the NHIS provision. Remove completely.	-	1,449,178
22020406	OTHER MAINTENANCE SERVICES	10,069,370	Reduce by 90% as specific maintenance provisions have been covered.	1,006,937.00	9,062,433
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	1,449,178	Remove completely. What has the Ministry got to do with security?	-	1,449,178
22021004	MEDICAL EXPENSES	1,449,178	Remove completely, NHIS covers this	-	1,449,178
22021007	WELFARE PACKAGES	19,322,369	Remove completely as it has been covered by personnel vote.	-	19,322,369
22021009	SPORTING ACTIVITIES	2,415,296	Save this sum and let the beneficiaries pay for their sporting activities.	-	2,415,296
<b>SUBTOTAL</b>					<b>35,147,632</b>

**FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT – HQTRS**

22020306	PRINTING OF SECURITY DOCUMENTS	40,000,000	Reduce by 50%.	20,000,000.00	20,000,000
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	15,000,000	N35 million has already been allocated to security? Remove completely.	-	15,000,000
22020606	CLEANING & FUMIGATION SERVICES	35,000,000	Reduce by 50% because this is on the high side.	17,500,000.00	17,500,000
22020708	BUDGET PREPARATION	25,000,000	Already taken care of by personnel vote. Remove completely.	-	25,000,000
22021004	MEDICAL EXPENSES	2,000,000	Remove completely, NHIS covers this.	-	2,000,000
22021007	WELFARE PACKAGES	12,000,000	Taken care of by personnel vote; remove completely.	-	12,000,000
22021009	SPORTING ACTIVITIES	2,000,000	This should be an individual private affair, remove completely.	-	2,000,000
<b>SUBTOTAL</b>					<b>93,500,000</b>

<b>FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS</b>					
22021001	REFRESHMENT & MEALS	16,777,029	Reduce by 50%.	13,421,623	13,421,623
22021007	WELFARE PACKAGES	20,576,110	Remove completely as this has been taken care of by the personnel vote.	-	20,576,110
<b>SUBTOTAL</b>					<b>33,997,733</b>
<b>FEDERAL MINISTRY OF WATER RESOURCES – HQTRS</b>					
<b>This Ministry is handling so many projects from its headquarters and the various River Basin Authorities with meagre resources. There should be a moratorium on new projects and a prioritisation of ongoing projects so as to achieve meaningful results with available funding. NASS should demand evidence of results achieved with previous funding before approving new allocations for these numerous projects.</b>					
22021007	WELFARE PACKAGES	40,405,056	Save this sum as the personnel vote has taken care of it.	-	40,405,056
22021009	SPORTING ACTIVITIES	5,374,548	Save this sum as this should be an individual activity to be paid for by the beneficiaries	-	5,374,548
<b>SUBTOTAL</b>					<b>45,779,604</b>

**Total Savings = N220,320,334,321**