

Proposed 2017 Budget

FRIVOLOUS & SUSPICIOUS ITEMS

Prepared for National Assembly

TABLE OF CONTENT

1.	AUDITOR GENERAL FOR THE FEDERATION	3
2.	CODE OF CONDUCT BUREAU	3
3.	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	3-4
4.	FEDERAL MINISTRY OF JUSTICE	4
5.	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	5-8
6.	FEDERAL MINISTRY OF NIGER DELTA	8
7.	POLICE SERVICE COMMISSION	9
8.	FEDERAL MINISTRY OF WATER RESOURCES	9-10
9.	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	10
10.	FEDERAL MINISTRY OF INTERIOR	11-12
11.	FEDERAL MINISTRY OF INFORMATION & CULTURE	12-13
12.	FEDERAL MINISTRY OF BUDGET AND NATIONAL PLANNING	14
13.	FEDERAL MINISTRY OF TRANSPORT	14-15
14.	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	15
15.	STATE HOUSE	16-17
16.	FEDERAL MINISTRY OF AGRICULTURE	17-18
17.	FEDERAL CHARACTER COMMISSION	18
18.	FEDERAL MINISTRY OF PETROLEUM RESOURCES	19-20
19.	FEDERAL MINISTRY OF EDUCATION	21-22
20.	FEDERAL MINISTRY OF POWER, WORKS & HOUSING	22
21.	FEDERAL MINISTRY OF ENVIRONMENT	23
22.	FEDERAL MINISTRY OF DEFENCE	23-25
23.	FEDERAL CIVIL SERVICE COMMISSION	26
24.	FEDERAL MINISTRY OF FINANCE	26-27
25.	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	28
26.	BUREAU OF PUBLIC SERVICE REFORMS	28
27.	NATIONAL SALARIES, INCOME AND WAGES COMMISSION	29
28.	SECRETARY TO THE GOVERNMENT OF THE FEDERATION	29-30
29.	OFFICE OF THE NATIONAL SECURITY ADVISER	31
30.	FEDERAL MINISTRY OF HEALTH	32-36
31.	FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT	36-38
32.	MINISTRY OF FOREIGN AFFAIRS	38-39

About BudgIT

BudgIT is a civic organisation driven to make the Nigerian budget and public data more understandable and accessible across every literacy span. BudgIT's innovation within the public circle comes with a creative use of government data by either presenting these in simple tweets, interactive formats or infographic displays. Our primary goal is to use creative technology to intersect civic engagement and institutional reform.

This document does not exhaust all the frivolous and suspicious items in proposed 2017 budget. We hope this will serve as a guide to the National Assembly during the budget defense sessions. We state that our comments are without prejudice and are raised from concerned citizens. This should allow the National Assembly to ask questions to ensure proper allocation of funds.

Contact: info@yourbudgit.com +234-803-727-6668, +234-908-333-1633

Address: 3rd Floor, No. 13 Hughes Avenue, Alagomeji, Yaba, Lagos, Nigeria.

Data Sources: Budget Office of the Federation, 2017 Proposed Budget, 2016 Proposed Budget
© 2017

AUDITOR GENERAL FOR THE FEDERATION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
AUDITOR GENERAL FOR THE FEDERATION	22020201	ELECTRICITY CHARGES	22,200,000	Why the 75.9% increase over 2016 level?
AUDITOR GENERAL FOR THE FEDERATION	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	222,602,652	A 61.5% increase in the price allocated for 2016.
AUDITOR GENERAL FOR THE FEDERATION	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	120,304,830	A 59% increase in the price allocated for 2016.

CODE OF CONDUCT BUREAU

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
CODE OF CONDUCT BUREAU	COCB096091967	OPERATIONAL OF SIX ZONAL OFFICES	21,989,100	Kindly Review
CODE OF CONDUCT BUREAU	COCB042366087	OPERATIONAL OF TWO NEW DEPARTMENTS	11,482,000	Description for the project is untenable and does not justify the allocation attached to it. This could be a point for contract inflation.
CODE OF CONDUCT BUREAU	COCB043970928	DIGITALIZATION AND AUTOMATION OF CCB OPERATIONS	500,000,000	This is an overheads item and should not be budgeted as a capital item.

FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM91623343	ENGAGEMENT AND PROVISION OF STIPEND TO EXTENSION OFFICERS	7,000,000	This is an overhead item and should not be categorized as Capital. Stipends fall under maintenance.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM05256252	CONSULTANCY ON REVENUE COLLECTION PROJECTS AND SECURITY RECEIPTS	171,445,366	Allocation to the line item appears too high. Consultancy should not gulp much where funds could go to other capital projects.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM26230453	PROCUREMENT AND INSTALLATION OF AUTOMATIC CHANGE OVER SWITCH	15,500,000	Line item lacks a definite number of change over switches to be procured. This budgeted project seems frivolous.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM53079216	PROCUREMENT OF AN OPERATIONAL VEHICLE FOR M&E FIELD WORK, INSURANCE OF THE VEHICLE, VEHICLE BRANDING, VEHICLE LICENCING, INSTALLATION OF SECURITY GADGETS	216,000,000	The cost of executing this project is rather high for one vehicle. This line item should either be removed or revised.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM78629213	SURVEY OF ABANDONED MINE SITES NATIONWIDE	110,000,000	Line item should be accompanied with the exact figure of mine sites, in order to back the authenticity of the project.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM23393767	PURCHASE OF 1 NO. COASTER 32 SEATER STAFF WELFARE BUS	42,000,000	This project allocation should be revised and reduced.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM95113996	CONSULTANCY SERVICES ON MINERAL UTILIZATION AND VALUE - CHAIN GAP ANALYSIS AND METAL INDUSTRY	110,000,000	Allocation to the line item appears too high. Consultancy should not gulp much where funds could go to other capital projects
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM63694685	SUBSCRIPTION FOR INTERNATIONAL MINING JOURNALS AND PUBLICATIONS	40,000,000	The line item allocation is an outrageous and frivolous budget. This should be reduced to cut wasteful spending.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM77097398	PROCUREMENT OF CAPITAL STORE ITEMS	87,838,560	Poor description for the line item. Description does not justify the allocation

FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM30876497	IT AUTOMATION AND WEB PORTAL MAINTENANCE	295,000,000	Line items should be reviewed and revised for cuts.
FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS	FMOSM76173721	LOGISTICS SUPPORT FOR SPECIAL MINES SURVEILLANCE TASKFORCE	111,000,000	This is a frivolous allocation for logistics support.
NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS.	NMDCJ78667613	TRAINING	20,000,000	This is a vague description for an allocation of this amount.

FEDERAL MINISTRY OF JUSTICE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
COUNCIL OF LEGAL EDUCATION	22020605	CLEANING & FUMIGATION SERVICES	12,480,000	Allocation is quite large for cleaning. The services of a cheaper vendor can be gotten in order to cut down on expenditure and save money.
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	NIOAL80298052	PROJECT VEHICLE.	8,100,000	Line item is vague and requires more elaboration.
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	NIOAL68520210	CONSTRUCTION OF PERIMETER FENCE AND SECURITY POST.	71,204,594	Allocation is too much for fence and security post.
NATIONAL DRUG LAW ENFORCEMENT AGENCY	22021009	SPORTING ACTIVITIES	10,505,877	Line item is vague and requires more description.
NATIONAL DRUG LAW ENFORCEMENT AGENCY	NDLEA02132355	PURCHASE OF OPERATIONAL VEHICLE	44,363,736	The same lime item with seemingly overblown allocations is repeated, which leaves a suspicion of fraud. Both line items should be reviewed.
NATIONAL DRUG LAW ENFORCEMENT AGENCY	NDLEA89634788	PURCHASE OF OPERATIONAL VEHICLES	82,853,000	
NIGERIA COPYRIGHT COMMISSION	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,128,900	Allocation seems outrageous.
NIGERIA COPYRIGHT COMMISSION	23050111	OPERATION COST OF THE PROGRAMM	5,000,000	Program not explicitly stated.
FEDERAL MINISTRY OF JUSTICE - HQTRS	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	101,658,614	An exact allocation was made last year. It is advised that computer consumables from last year should be retained and allocation reviewed.
FEDERAL MINISTRY OF JUSTICE - HQTRS	22020309	UNIFORMS & OTHER CLOTHING	153,900,000	Uniforms do not have to be made every year. A complete removal of line item is advised.
FEDERAL MINISTRY OF JUSTICE - HQTRS	FMOJM28385585	CONSTRUCTION OF CUSTOMIZED LIBRARY	178,545,282	A customized library seems outrageous. A review is proposed.
FEDERAL MINISTRY OF JUSTICE - HQTRS	FMOJM15413010	PROJECT VEHICLES	230,563,512	Line item is rather vague and requires more description.
FEDERAL MINISTRY OF JUSTICE - HQTRS	FMOJM16354412	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	200,000,000	Allocation seems rather elaborate for the purchase of library books & equipment.
NIGERIA LAW REFORM COMMISSION	22020201	ELECTRICITY CHARGES	12,000,000	This is triple that of last year 4,867,709. Is this justifiable?
LEGAL AID COUNCIL	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,514,000	Why a 655.89% increase over 2016 level?
LEGAL AID COUNCIL	22020305	PRINTING OF NON SECURITY DOCUMENTS	12,365,000	This is 6 times bigger than 2016 figure of 2,374,334

FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	22020602	OFFICE RENT	8,920,000	Who receives the office rent?
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	22020605	CLEANING & FUMIGATION SERVICES	43,200,000	Which company is in charge of the cleaning services? The contracting process should be made open and awarded to a cheaper service provider.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	220210	MISCELLANEOUS EXPENSES GENERAL	93,211,864	This sum is outrageous as there are adequate provisions for maintaince, supply and other running costs.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	23	CAPITAL COST	23,112,901,206	Most of the items are procured on a yearly basis, we can save money maintaining instead of purchaing vans and materials annually.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	23050101	RESEARCH AND DEVELOPMENT	20,580,000,000	This sum is extortionate and it is highly prone to embezzlement.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	23050102	COMPUTER SOFTWARE ACQUISITION	44,800,000	Every year, ridiculous sums are budgeted for Computer Softwares, why are they being purchased annually?
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	935,132,867	This line item is unclear and could be unaccountable
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	FMOTA19115373	PROCUREMENT OF WORKING MATERIALS	49,000,000	Where are the working materials procured in 2016? There's a need for austere measures at hard times like this.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	FMOTA59053499	DEVELOPMENT OF POLICY FRAMEWORK	144,056,700	This is costly for the production of a document.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	FMOTA42851687	ENABLING ENVIRONMENT FOR INDUSTRY, TADE AND INVESTMENT	500,000,000	This sum is extortionate and it is highly prone to embezzlement.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	FMOTA15927116	REVIEW OF NATIONAL ENTERPRISE DEVELOPMENT PROGRAMME (NEDEP) POLICY	25,675,123	This is costly for the review of a policy document.
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	FMOTA61421214	PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT FOR STATE OFFICES	20,000,000	There is no reason to procure these items on an annual basis.
STANDARD ORGANISATION OF NIGERIA	220210	MISCELLANEOUS EXPENSES GENERAL	75,955,312	This line item is prone to misappropriation, it should be reduced by 50% as the budget is well detailed.
NIGERIAN EXPORT PROMOTION COUNCIL	22021001	REFRESHMENT & MEALS	2,700,000	This line item is wasteful.
NIGERIAN EXPORT PROMOTION COUNCIL	2202	OVERHEAD COSTS	357,499,906	It is observed that the overhead costs of N357.5m WAS PADDED into the budget under capital expenditure despite the headline overhead cost standing at N31.4m.
NIGERIAN EXPORT PROMOTION COUNCIL	22021002	HONORARIUM & SITTING ALLOWANCE	16,200,000	This line item is prone to misappropriation, it should be reduced by 50%.
NIGERIAN EXPORT PROMOTION COUNCIL	22021001	REFRESHMENT & MEALS	48,804,000	This line item seems wasteful. This much should not be spent on food in a country that is trying to cut down on expenses.
NIGERIAN EXPORT PRECESING ZONES AUTHORITY	23010114	PURCHASE OF COMPUTER PRINTERS	3,390,000	There is no reason to procure these items on an annual basis.

FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,404,435	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010113	PURCHASE OF COMPUTERS	29,298,268	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010119	PURCHASE OF POWER GENERATING SET	59,693,999	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010105	PURCHASE OF MOTOR VEHICLES	128,000,000	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010108	PURCHASE OF BUSES	30,330,000	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	95,262,500	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010128	PURCHASE OF SECURITY EQUIPMENT	63,764,045	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	54,737,500	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	23050102	COMPUTER SOFTWARE ACQUISITION	186,863,000	Outrageous sum, funds are highly prone to misappropriation.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	NEPZA42271903	PROCUREMENT OF FIRE SERVICE EQUIPMENT	95,262,500	There is no reason to procure these items on an annual basis.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	NEPZA45581972	POWER GENERATING PLANTS	59,693,999	Where are the Generators procured in 2016?
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	NEPZA84140090	RECONSTRUCTION OF COLLAPSED PERIMETER FENCE	58,636,354	This is an outrageous sum for a perimeter fence.
NIGERIAN EXPORT PROCESING ZONES AUTHORITY	NEPZA75666218	PURCHASE OF PROJECT VEHICLE	158,330,000	This line item is prone to misappropriation, the unit of vehicles should be specified.
CONSUMER PROTECTION COUNCIL	230501	ACQUISITION OF NON TANGIBLE ASSETS	279,969,725	Unclear terns like "non-tangbile assets" should be discouraged from the budget.
CONSUMER PROTECTION COUNCIL	23050101	RESEARCH AND DEVELOPMENT	150,000,000	This sum is highly prone to embezzlement.
CONSUMER PROTECTION COUNCIL	CPCSG29288233	PURCHASE OF PROJECT VEHICLES	110,131,950	Where are the vehicles procured in 2016?, There is no reason to procure these items on an annual basis.
CONSUMER PROTECTION COUNCIL	CPCSG46992598	PURCHASE OF OFFICE FURNITURE	5,245,000	Where are the furniture procured in 2016?, There is no reason to procure these items on an annual basis.
CONSUMER PROTECTION COUNCIL	CPCSG53013949	PURCHASE OF COMPUTERS AND ACCESSORIES	25,316,145	Where are the computers procured in 2016?, There is no reason to procure these items on an annual basis.

FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	220210	MISCELLANEOUS EXPENSES GENERAL	5,088,000	This sum is outrageous as there are adequate provisions for maintenance, supply and other running costs.
EXTERNAL TRADE SECTOR, GENEVA (WTO)	230501	ACQUISITION OF NON TANGIBLE ASSETS	236,224,118	Unclear terms like "intangible assets" should be discouraged from the budget.
ONNE OIL AND GAS FREE ZONE AUTHORITY	23010105	PURCHASE OF MOTOR VEHICLES	155,220,000	Where are the Vehicles procured in 2016?, There is no reason to procure these items on an annual basis.
ONNE OIL AND GAS FREE ZONE AUTHORITY	00AGF67199246	PURCHASE OF PROJECT VEHICLES	93,600,000	Where are the Vehicles procured in 2016?, There is no reason to procure these items on an annual basis.
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	23010105	PURCHASE OF MOTOR VEHICLES	22,500,000	Where are the Vehicles procured in 2016?, There is no reason to procure these items on an annual basis.
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	230501	ACQUISITION OF NON TANGIBLE ASSETS	57,879,780	Unclear terms like "intangible assets" should be discouraged from the budget. Agencies should clearly specify the items.
NIGERIA COMMODITY EXCHANGE (NCX)	23010113	PURCHASE OF COMPUTERS	55,260,000	Where are the computers procured in 2016?, There is no reason to procure these items on an annual basis.
NIGERIA COMMODITY EXCHANGE (NCX)	23010105	PURCHASE OF MOTOR VEHICLES	67,000,000	Where are the vehicles procured in 2016?, There is no reason to procure these items on an annual basis.
NIGERIA COMMODITY EXCHANGE (NCX)	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	26,520,000	Where are the equipment procured in 2016?, There is no reason to procure these items on an annual basis.
NIGERIA COMMODITY EXCHANGE (NCX)	23050102	COMPUTER SOFTWARE ACQUISITION	224,569,580	This sum is highly prone to embezzlement, there is no justification for acquiring software annually.
NIGERIA COMMODITY EXCHANGE (NCX)	NCENF24579066	PURCHASE OF PROJECT VEHICLES	67,000,000	Where are the vehicles procured in 2016?, There is no reason to procure these items on an annual basis.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	220210	MISCELLANEOUS EXPENSES GENERAL	28,769,076	This is outrageous for miscellaneous, it should be reduced by 50%.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23010114	PURCHASE OF COMPUTER PRINTERS	464,000	This provision is unnecessary if the printers were procured in 2016.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23010113	PURCHASE OF COMPUTERS	19,481,000	This provision is unnecessary if the computers were procured in 2016.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23010105	PURCHASE OF MOTOR VEHICLES	7,760,000	This provision is unnecessary if the vehicles were procured in 2016.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23010107	PURCHASE OF TRUCKS	37,700,000	This provision is unnecessary if the trucks were procured in 2016.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	35,800,000	This provision is unnecessary if the equipment were procured in 2016.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	675,384,250	This provision is unnecessary if the equipment were procured in 2016.

FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	230501	ACQUISITION OF NON TANGIBLE ASSETS	989,354,745	This sum is outrageous for unspecified items.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23050101	RESEARCH AND DEVELOPMENT	457,209,800	The term "Research and Development" is highly prone to misappropriation of funds.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	23050102	COMPUTER SOFTWARE ACQUISITION	81,876,995	There is no justification for purchasing software annually.
SMALL AND MEDIUM ENTERPRISES DEV. AGENCY. (SMEDAN)	220210	MISCELLANEOUS EXPENSES GENERAL	36,205,000	This sum is outrageous for unspecified expenses, it should be reduced by 50%.

FEDERAL MINISTRY OF NIGER DELTA

General Observation: Most items in this budget are for constructions, supplies and empowerment/skill acquisitions, it is important to ensure transparency in the implementation process. The Ministry should establish a M & E body that provides periodic reports on the status of this projects to ensure effective service delivery across the Niger Delta States.

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF NIGER DELTA - HQTRS	23010113	PURCHASE OF COMPUTERS	22,082,020	Where are the computers procured in 2016? There is no reason to procure these items on an annual basis.
FEDERAL MINISTRY OF NIGER DELTA - HQTRS	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	230,000,000	Where are the equipment procured in 2016? There is no reason to procure these items on an annual basis.
FEDERAL MINISTRY OF NIGER DELTA - HQTRS	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	110,794,951	Where are the equipment procured in 2016? There is no reason to procure these items on an annual basis.
FEDERAL MINISTRY OF NIGER DELTA - HQTRS	23010133	PURCHASES OF SURVEYING EQUIPMENT	52,656,802	Where are the equipment procured in 2016? There is no reason to procure these items on an annual basis.
FEDERAL MINISTRY OF NIGER DELTA - HQTRS	230501	ACQUISITION OF NON TANGIBLE ASSETS	2,030,183,608	Unclear terms like "intangible assets" should be discouraged from the budget.
FEDERAL MINISTRY OF NIGER DELTA - HQTRS	23050101	RESEARCH AND DEVELOPMENT	864,424,514	This term is often prone to funds misappropriation.

POLICE SERVICE COMMISSION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
POLICE SERVICE COMMISSION	22021011	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	26,619,882	Committing N26.6million as allocations to recruit and for appointment is vague. The allocation is also duplicated under discipline and appointment.
POLICE SERVICE COMMISSION	22021012	DISCIPLINE AND APPOINTMENT (SERVICE WIDE)	14,958,000	The allocation is vague. Detailed use of fund is unknown and the purpose seems to have been capture in other line items.
POLICE SERVICE COMMISSION	22021013	PROMOTION (SERVICE WIDE)	12,000,000	Allocating N12million to see to the promotion will need detail explanation given that staffs are already paid to do same.
POLICE SERVICE COMMISSION	23010118	PURCHASE OF SCANNERS	16,500,000	Allocating N16.5million for the procurement of scanners for the police service commission with a relatively lean organisation seems outrageous. The purpose and the intended use will have to be investigated to test if such amount is justified.

FEDERAL MINISTRY OF WATER RESOURCES

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	23010119	PURCHASE OF POWER GENERATING SET	34,000,000	The allocation of N137.97m for a "generating set" is outrageous. The intended use and value added is unknown.
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	FMOWR24953332	BUDGET PREPARATION, COORDINATION & QUARTERLY PRODUCTION OF BUDGET REPORTS	350,314,000	The most expensive component around budget preparation, coordination and quarterly production of budget implementation report is the salaries of personnel and the travels. The purpose of the allocation and the reason for singling it out is unclear given that there is a monitoring and evaluation component for every project.
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	FMOWR84615874	REHABIITATION OF MINISTRY'S HEADQUARTERS	272,992,988	More details on the type and purpose of rehabilitation is required
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	FMOWR78026039	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN INSTITUTIONS	1,402,000,000	Allocation is vague. The number of facilities that will constructed is needed.
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	FMOWR59698254	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	42,500,000	The purpose of the allocation is unknown. More details is required to ascertain if allocation is in line with global best practice.
BENIN/OWENA RBDA	BRZM072520509	CONSTRUCTION AND INSTALLATION OF IRRIGATION FACILITIES	15,000,000	The location of the project is unknown. More details needed.
CROSS RIVER RBDA	CRRPX34337557	SERVICOM ANTI CORRUPTION / GENDER	70,000,000	The intent and purpose of the allocation is not clear. More details needed.
LOWER BENUE RBDA	LBRNU22026822	DEBT SERVICING	72,335,521	Ideally, the allocation should be part of debt servicing. Details of debt incurred and purpose is not known.
LOWER NIGER RBDA	LNRYH44684567	SURULERE CLINIC ROAD, MAGAJIN GERI WARD (ILORIN WEST)		The Project should better be managed by the ministry of works. Allocation is outside the mandate of the agency.
LOWER NIGER RBDA	LNRYH15502589	ISALE ASA ROAD OFF SABO LINE ROAD (ILORIN SOUTH)	90,255,632	The Project should better be managed by the ministry of works. Allocation is outside the mandate of the agency.

FEDERAL MINISTRY OF WATER RESOURCES

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
OGUN/OSUN RBDA	22020601	SECURITY SERVICES	10,800,000	Allocation is vague. More details on why the huge allocation for security is needed may better understand the magnitude and purpose of the allocation.
SOKOTO RIMA RBDA	SRRQG76058299	DRILLING OF INDUSTRIAL BORE HOLE	67,379,711	The allocation of N67.37million for the construction of a borehole is expensive and can not be justified when compared with the cost of drilling similar bore hole around Sokoto.
UPPER BENUE RBDA	UBRXY21567516	ANTI-CORRUPTION ACTIVITIES	5,100,000	Allocation is vague. Purpose of the allocation not known. The allocation is equally part of the mandate of the agency.
GURARA WATER MANAGEMENT AUTHORITY	GWMAI81323221	RENTING OF OFFICE ACCOMMODATION	128,000,000	The allocation is expensive and vague. Allocating N128m for office accommodation is not clear. More details and beneficiary of the accommodation needs to be known.

INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020205	WATER RATES	8,760,000	A review of line item is advised. As allocation is quite outrageous for water rates alone.
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020206	SEWERAGE CHARGES	7,800,000	This amount is quite outrageous. How many times are evacuations made in a year and how much does each trip cost?
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	23,059,887	Allocation is quite outrageous, line item should be reviewed.
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	28,100,000	This amount is outrageous for maintenance of IT equipment alone what is the cost of buying new equipment?
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020405	MAINTENANCE OF PLANTS/GENERATORS	18,040,000	The amount for maintenance of plants and generator is outrageous. How many plants are being bought?
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	42,780,000	The number of the vehicles is not stated.
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	22020402	MAINTENANCE OF OFFICE FURNITURE	11,200,000	This amount is outrageous, what is the cost of buying new furniture?
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000	More description of exact software is required.
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	ICPAR47634678	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,280,000	A detailed breakdown is needed for this allocation.
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	ICPAR30578164	PURCHASE OF OPERATIONAL VEHICLE FOR THE COMMISSION	118,960,000	The units of the vehicle should be specified.
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	ICPAR60493862	PURCHASE OF COMPUTER PRINTERS AND SOFTWARE PLATFORM	65,785,000	A detailed breakdown is needed.

FEDERAL MINISTRY OF INTERIOR

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF INTERIOR - HQTRS	FMOIL94538260	SPECIAL INTERVENTION FUND FOR NORTH EAST AND NIGER DELTA	7,698,811,673	This is inadequately defined and seems to be grossly over-priced
NIGERIA PRISON SERVICE	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	16,665,040,250	This amount is in excess on food stuff/ catering material supplies. It is unnecessary to spend this much on food stuff.
NIGERIA PRISON SERVICE	Prisons37219784	CONSTRUCTION OF 3,000 CAPACITY MODEL PRISON AT KANO	6,901,124,560	This is a lot of money, it should be reviewed.
NIGERIA PRISON SERVICE	Prisons73472816	REHABILITATION OF PRISONS/BARRACKS NATIONWIDE	4,366,254,120	In view of the amount listed above, why spend this much on rehabilitation again? Should be reviewed.
NIGERIA PRISON SERVICE	Prisons44283182	PURCHASE OF OPERATIONAL VEHICLES	1,062,420,064	There should be more clarity.
NIGERIA PRISON SERVICE	Prisons77457745	REHABILITATION OF PRISONS/BARRACKS NATIONWIDE	1,229,019,555	This is outrageous!
NIGERIA IMMIGRATION SERVICE	NISVT15295034	PURCHASE OF PATROL AND OPERATIONAL VEHICLES	540,171,363	How many operation vehicles are in view?
NIGERIA IMMIGRATION SERVICE	NISVT03275542	PROVISION OF SURVEILLANCE & COMMUNICATION EQUIPMENT AT STRATEGIC BORDER AREAS	1,800,000,000	This is an outrageous amount to allocate for the purchase of computers. Old computers should be updated and used.
NIGERIA IMMIGRATION SERVICE	NISVT60982627	PURCHASE OF ALL TERRAIN VEHICLES FOR LAND BORDER PATROL	1,108,104,934	what are the quantity and specifications of vehicle to be procured?
NIGERIA IMMIGRATION SERVICE	NISVT21520767	CONSTRUCTION OF COMMAND OFFICES	420,000,000	There is a need to clearly define geographical zone for construction of command offices.
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	23010128	PURCHASE OF SECURITY EQUIPMENT	2,489,922,131	More elaboration is needed on the type of security equipment to be purchased.
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	NSCDC49963233	CONSTRUCTION AND COMPLETION OF 3 OUT OF 8 BARRACKS.	433,393,869	This appears reasonable but vague. What Barrack areas?
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARDS (CIPB)	CDIAP03811767	APPOINTMENT/RECRUITMENT	423,804,000	Outrageous pricing, this sum is prone to fraud.
FEDERAL FIRE SERVICE	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,898,966,196	These items were provided for last year, it is needless for it to appear yearly.
FEDERAL FIRE SERVICE	FFSOM47446470	PROVISION OF SPORTS FACILITIES AND REHABILITATION OF EXISTING SPORT CENTERS AND EQUIPMENT FOR FFS	100,000,000	There is need to revise this provision downwards, considering the austere period. This appearing yearly is needless.
FEDERAL FIRE SERVICE	FFSOM10931995	PURCHASE OF FIRE FIGHTING TENDERS (5000-10000 CAP) WATER /FARM FOR ZONAL COMMANDS.(NEW)	150,000,000	This project should be closely monitored in order to prevent the misuse of public funds.
FEDERAL FIRE SERVICE	FFSOM89837663	PROVISION OF INFRASTRUCTURE AT NATIONAL FIRE ACADEMY.	381,408,912	There is a need to clearly define these provisions.
NIGERIAN POLICE ACADEMY, WUDIL, KANO	NPAWK88470451	COMPLETION OF ACADEMY LIBRARY	155,000,000	This is inadequately defined and seems to be grossly over-priced.
NIGERIAN POLICE ACADEMY, WUDIL, KANO	NPAWK86282913	COMPLETION OF 2 NO ON-GOING FACULTY BUILDING AND FURNISHING	381,366,000	This is a commendable project to undertake but should monitored.
POLICE FORMATIONS & COMMAND	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	606,000,000	The agency can leverage on other agencies with similar equipment. The amount to undertake and buy the new equipment looks suspicious.

FEDERAL MINISTRY OF INTERIOR

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
POLICE FORMATIONS & COMMAND	23010128	PURCHASE OF SECURITY EQUIPMENT	4,169,320,000	Item needs to be reviewed. Description not explanatory enough
POLICE FORMATIONS & COMMAND	23020108	CONSTRUCTION / PROVISION OF POLICE STATIONS / BARRACKS	3,555,575,677	The description of the item calls for a review. It is vague, the number of barracks/stations in view should be stated.
POLICE FORMATIONS & COMMAND	police force93600476	PROVISION OF OFFICES, STAFF QUARTERS AND BARRACKS	3,976,955,985	Item need to be reviewed. Description not explanatory enough
POLICE FORMATIONS & COMMAND	police force06762037	PROVISION OF SUPPORT INFRASTRUCTURE FOR POLICE ACTIVITIES	3,528,762,309	This needs to be revised, what happened to the PROVISION OF SUPPORT INFRASTRUCTURE FOR POLICE ACTIVITIES in the previous year?
POLICE FORMATIONS & COMMAND	police force83671711	PROVISION OF OPERATIONAL VEHICLES	1,470,717,995	This needs to be revised, what happened to the vehicles procured in the previous year?
POLICE FORMATIONS & COMMAND	police force58207540	PROVISION OF ARMAMENT	1,032,318,000	This needs a revision, where are the ARMAMENTS purchased in 2016?

FEDERAL MINISTRY OF INFORMATION & CULTURE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	23050101	RESEARCH AND DEVELOPMENT	170,218,000	Items put as Research and Development are often prone to fraud.
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	1,917,133,260	There is need to revise this GOVERNANCE AND INSTITUTIONAL REFORMS, considering the austere period. This appearing yearly is needless.
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	FMOI&57172104	QUARTERLY OPINION POLLS	100,000,000	There is a need to clearly define these QUARTERLY OPINION POLLS.
FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	FMOI&04520205	PURCHASE OF MOTOR VEHICLES	97,100,000	Laudable, but where are the motor vehicles purchased in 2016?
NIGERIAN TELEVISION AUTHORITY	NTASC25416130	UPGRADE OF 4 STATES CAPITAL PRODUCTION FACILITIES 3 CAMERA CHAIN	340,666,672	Outrageous pricing, this sum is prone to fraud.
NIGERIAN TELEVISION AUTHORITY	NTASC60060798	UPGRADE OF SATELLITE SYSTEM TO MPEG4, DVB-S2	106,084,000	Outrageous pricing, this sum is prone to fraud.
FEDERAL RADIO CORPORATION OF NIGERIA	FRCON88031962	IMPROVED RADIO NIGERIA NETWORK CHANNEL	322,030,000	There is need to revise this provision downwards, considering the austere period. This appearing yearly is needless.
NEWS AGENCY OF NIGERIA	23010105	PURCHASE OF MOTOR VEHICLES	48,750,000	Laudable, but where are the motor vehicles purchased in 2016?
VOICE OF NIGERIA	VONJZ49568797	PROGRAMMES AND NEWS GATHERING EQUIPMENT	255,463,196	Outrageous pricing, this sum is prone to fraud.
VOICE OF NIGERIA	VONJZ30459292	PROGRAMMES AND NEWS PRODUCTION	257,895,778	Outrageous pricing, this sum is prone to fraud.
VOICE OF NIGERIA	VONJZ64619908	TRANSMITTER ACQUISITION, UPGRADE & MAINTENANCE	179,967,648	Outrageous pricing, this sum is prone to fraud.
NIGERIAN FILM CORPORATION	NFCGG95561973	PURCHASE OF VEHICLE	76,500,000	Laudable, but where are the motor vehicles purchased in 2016?
NIGERIAN FILM CORPORATION	NFCGG60871548	CONSTRUCTION OF ABUJA MULTIMEDIA CENTRE	250,000,000	Outrageous pricing, this sum is prone to fraud.

FEDERAL MINISTRY OF INFORMATION & CULTURE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NATIONAL BROADCASTING COMMISSION	NBCNV69450927	INCENTIVE FUNDS FOR CONTENT DEVELOPMENT	92,777,209	Outrageous pricing, this sum is prone to fraud.
NATIONAL BROADCASTING COMMISSION	NBCNV76898690	MONITORING EQUIPMENT	20,000,000	Outrageous pricing, this sum is prone to fraud.
NIGERIA PRESS COUNCIL	NPCJE51412975	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	30,553,185	There is need to revise this purchase of library books and equipment downwards, considering the austere period. This appearing yearly is needless.
NATIONAL FILM AND VIDEO CENSOR BOARD	NFAVC17702902	SURVEILLANCES AND DATA CAPTURE	26,000,070	No need for surveillance and data capture and in such cases, it should be clearly defined.
NIGERIAN TOURISM DEVELOPMENT CORPORATION	NTDCM21492716	PURCHASE OF BUSES AND TOUR PACKAGING BY NATIONAL TRAVEL BUREAU AND SIX ZONAL OFFICES	54,000,000	This needs to be revised, what happened to the vehicles procured in the previous year?
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	NCFMA84535449	PURCHASE OF MOTOR VEHICLES	103,195,500	This needs to be revised, what happened to the vehicles procured in the previous year?
NATIONAL COUNCIL FOR ARTS AND CULTURE	NCFAA15727138	ROOF CONSTRUCTION AND COVERING	18,891,600	There is a need to review furniture costs as proposed by agencies every year.
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	CFBAA31807317	PROCUREMENT OF OFFICE EQUIPMENT FOR THE CENTRE'S OFFICE IN LAGOS	30,210,730	There is need to revise this provision downwards, considering the austere period. This appearing yearly is needless.
NATIONAL TROUPE OF NIGERIA	NTONY75071913	RENOVATION OF THE A&B WING OF THE ARTISTES HOSTEL	20,015,677	This needs to be downwardly revised, this sum is prone to fraud.
NATIONAL THEATRE	NTGKA38175999	SUPPLY AND INSTALLATION MODERN THEATRE SEAT FOR CINEMA HALL 1& 2	62,885,000	Outrageous pricing, this sum is prone to fraud.
NATIONAL GALLERY OF ART	NGOAG62775999	PURCHASE OF UTILITY/EXHIBITION VEHICLES	60,000,000	There is a need to review procurement costs on vehicles as proposed by agencies every year.
NATIONAL GALLERY OF ART	NGOAG10608049	NATIONAL VISUAL ART COMPETITION	45,000,000	Outrageous pricing for building completion, this sum is prone to fraud
NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	NIOHA08695939	PURCHASE AND SUPPLY OF TEACHING, LEARNING AIDS AND EQUIPMENT,	49,000,000	This needs a revision, where are the teaching/ Learning equipment purchased in 2016?
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	NIFCO60991105	CONSTRUCTION OF PERIMETER FENCING /GATE HOUSE AT NICO SOUTH WEST PROPOSED OFFICE AKURE	18,820,500	There is a need to clearly define the fence perimeter.
NATIONAL ORIENTATION AGENCY	NOAFN55825361	BUILDING A PEOPLE OF PEACE	50,528,800	Outrageous pricing for building a people of peace, this sum is prone to fraud.
NATIONAL ORIENTATION AGENCY	NOAFN79864123	PURCHASE OF OFFICE EQUIPMENT	78,130,000	This needs a revision, where are the Office equipment purchased in 2016?

MINISTRY OF BUDGET AND NATIONAL PLANNING

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
MINISTRY OF BUDGET AND NATIONAL PLANNING - HQTRS	22020403	FINANCIAL CONSULTING	7,012,541	Financial consulting for what? More clarity is needed.
MINISTRY OF BUDGET AND NATIONAL PLANNING - HQTRS	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	52,407,872	How many offices and residentials are in view?
MINISTRY OF BUDGET AND NATIONAL PLANNING - HQTRS	23010119	PURCHASE OF POWER GENERATING SET	25,000,000	A new generator set is not needed if there is an existing generator set in use.
MINISTRY OF BUDGET AND NATIONAL PLANNING - HQTRS	23010105	PURCHASE OF MOTOR VEHICLES	36,000,000	More details required please. How many motor vehicles are in view.
MINISTRY OF BUDGET AND NATIONAL PLANNING - HQTRS	23050103	MONITORING AND EVALUATION	172,013,600	172 million for monitoring and evaluation of the project is too high
MINISTRY OF BUDGET AND NATIONAL PLANNING - HQTRS	MOBAN92380411	PROCUREMENT & INSTALLATION OF 500KVA GENERATOR	25,000,000	Why is a new generator set being bought? The old one should be retained.
CENTRE FOR MANAGEMENT DEVELOPMENT	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,530,539	How many building and residential quarters is in view?
CENTRE FOR MANAGEMENT DEVELOPMENT	23010113	PURCHASE OF COMPUTERS	15,000,000	How many computers are to be bought and at what rate?

FEDERAL MINISTRY OF TRANSPORT - HQTRS

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF TRANSPORT - HQTRS	23010113	PURCHASE OF COMPUTERS	75,000,000	More details is required on exactly how much and what specifications are to be purchased.
FEDERAL MINISTRY OF TRANSPORT - HQTRS	23050102	COMPUTER SOFTWARE ACQUISITION	36,500,000	How many user software are to be purchased?
FEDERAL MINISTRY OF TRANSPORT - HQTRS	FMOTY94470859	REHABILITATION OF EXISTING STREET LIGHTING SYSTEM ON ALL LAND SIDES ROAD NETWORK OF PORT HARCOURT INTERNATIONAL AIRPORT.	37,985,433	Allocation seems outrageous for just rehabilitation of street lights.
FEDERAL MINISTRY OF TRANSPORT - HQTRS	FMOTY00098705	PROCUREMENT OF UTILITY VEHICLES (FOR MONITORING AND BUDGET IMPLEMENTATION)	100,000,000	Line item requires more elaboration on number and specifications of the vehicles to be purchased.
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	23030103	REHABILITATION / REPAIRS - HOUSING	15,000,000	How many houses are to be repaired?
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	NIOTT06799191	CAPITAL PROJECT MONITORING AND EVALUATION	49,360,000	49.3m is too much to monitor capital project. How much is the amount of the total capital project in this ministry?
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	NIOTT81721723	ELECTRICITY METERING IN THE STAFF QUARTERS OF THE INSTITUTE	9,750,000	The number of staff quarters that need metering should be clearly stated. More elaboration is needed.
NIGERIAN RAILWAY CORPORATION	22020701	FINANCIAL CONSULTING	24,000,000	An huge amount for financial consulting. More elaboration is needed.
NIGERIAN RAILWAY CORPORATION	23010113	PURCHASE OF COMPUTERS	40,020,000	How many computers are to be bought and what products are to be bought? New computers do not need to be bought every year.

FEDERAL MINISTRY OF TRANSPORT - HQTRS

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NIGERIAN RAILWAY CORPORATION	23010111	PURCHASE OF TRAINS	1,514,960,000	More details on the number and type of trains to be purchased are required.
NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	22020701	FINANCIAL CONSULTING	6,712,800	Allocation can be prone to fraud, hence allocation should be properly monitored.
NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	23010105	PURCHASE OF MOTOR VEHICLES	63,265,339	More clarity on the number and types of motor vans to be bought is required.
NIGERIA COLLEGE OF AVIATION TECHNOLOGY - ZARIA	NCOAT23188381	PURCHASE OF NINE (9) OPERATIONAL VEHICLES	63,265,339	9 operational vehicle at rate of 7million, can you specify the brand you want to buy?
ACCIDENT INVESTIGATION BUREAU	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,940,000	More description is needed as regard local travels.
ACCIDENT INVESTIGATION BUREAU	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,700,000	What exactly are 'OTHERS'? More elaboration is needed.
ACCIDENT INVESTIGATION BUREAU	23010107	PURCHASE OF TRUCKS	45,000,000	Description on how many trucks and what types is needed.
ACCIDENT INVESTIGATION BUREAU	AIBTF24950503	CONSULTANCY SERVICE FOR RECONSTRUCTION OF DILAPIDATED BUILDING	12,130,449	Line item seems frivolous and vague.

FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	FMOLA25637440	STRENGTHENING OF NATIONAL EMPLOYMENT COUNCIL	127,000,000	This is a vague description of such an expensive project.
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	FMOLA78720583	STUDY ON OPTIONS TO BRIDGE GRADUATE SOFT SKILLS MIS-MATCH FOR IMPROVED EMPLOYABILITY	83,625,700	Line item description is vague. Study on options sound opaque and line item should be reviewed.
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	FMOLA12725819	PRINTING OF SECURITY DOCUMENTS	14,250,000	Line item seems quite vague.
INDUSTRIAL ARBTRATION PANEL	IAPQM22046954	REHABILITATION AND RENOVATION	56,062,000	Line item lacks actual description
NATIONAL DIRECTORATE OF EMPLOYMENT	NDOEF14121939	REGISTRATION OF THE UNEMPLOYED	307,106,504	Allocation seems outrageous for registration. Allocation should be properly managed.

STATE HOUSE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	23010105	PURCHASE OF MOTOR VEHICLES	455,000,000	The number of vehicles are not specified. Such allocation should be cut and diverted to other important projects.
ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	EAFCC25778751	FURNISHING THE NEW HEAD OFFICE	1,100,595,088	This is too much for furnishing.
ECONOMIC AND FINANCIAL CRIME COMMISSION (EFCC)	EAFCC73794679	CONSULTANCY FOR HEAD OFFICE PROJECT	244,727,624	The exact project in consideration for this allocation is not clearly stated. It remains quite vague.
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	OCEAP85893258	PROVISION OF EVIDENCE-BASED RESEARCH STUDIES ON ALL ASPECTS OF THE NIGERIAN ECONOMY THAT WILL HELP MR. PRESIDENT IN FORMULATING SOUND STRATEGIES AND POLICIES.	60,000,000	Line item is vague. And proper monitoring of funds should be ensured.
STATE HOUSE - HQTRS	SHIUF15272650	PURCHASE OF VARIOUS OFFICE EQUIPMENT	61,949,028	This "various equipment" should be clearly stated.
STATE HOUSE - HQTRS	SHIUF59991861	MAINTENANCE OF INFRASTRUCTURES AND TECHNICAL FACILITIES IN DEFENCE HOUSE AND OTHER SAFE HOUSES.	387,980,200	This allocation for maintenance is quite exorbitant and excessive.
STATE HOUSE - HQTRS (PRESIDENTS OFFICE)	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	114,967,140	This should be reduced. Frivolity is perceived here.
STATE HOUSE - HQTRS (PRESIDENTS OFFICE)	22021003	PUBLICITY & ADVERTISEMENTS	48,205,000	This can be reduced to fund other items.
STATE HOUSE MEDICAL CENTRE	22020307	DRUGS & MEDICAL SUPPLIES	290,455,312	The allocation for this line item is huge.
NIPSS. KURU	22020201	ELECTRICITY CHARGES	62,400,000	This amount of money for electricity is excessive. If reduced, the money can be channeled to other items.
NIPSS. KURU	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	53,892,000	Expensive allocation for such line item. It could be reduced and directed at other deficient projects.
BUREAU OF PUBLIC ENTERPRISES (BPE)	BOPEB69816231	MONITORING AND EVALUATION OF PRIVATIZED ENTERPRISES.	174,310,066	This is quite enormous for M&E. It could be minimized to save money.
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	22020605	CLEANING & FUMIGATION SERVICES	25,301,808	This should be reduced. Frivolity is perceived here.
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	NEMAN06916936	NEMA OWNED NORTH WEST ZONAL OFFICE BUILDING KADUNA	20,097,513	The purpose for this allocation is not clearly stated.
STATE HOUSE - HQTRS	22020201	ELECTRICITY CHARGES	319,625,753	605.1% increase in electricity charges in one year is extremely outrageous.
STATE HOUSE - HQTRS	22020205	WATER RATES	76,400,004	308.1% increase in water rate in a difference of one year is highly suspicious.
STATE HOUSE - HQTRS	22020206	SEWERAGE CHARGES	52,827,800	763% increase in sewage rates when compared with last year's is very alarming.
STATE HOUSE - HQTRS	22021017	ANTI-CORRUPTION	8,539,200	Line item is vague and lacks description.

STATE HOUSE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
STATE HOUSE - HQTRS	22021007	WELFARE PACKAGES	209,550,000	A large allocation for welfare packages. A breakdown is essential as line item appears too generalized.
STATE HOUSE - HQTRS	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	61,949,028	Purchase of office furniture every year is quite wasteful. Money allocated can be spent on more important things.
STATE HOUSE - HQTRS	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	100,820,300	Purchase of canteen equipment every year is wasteful.

FEDERAL MINISTRY OF AGRICULTURE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF AGRICULTURE - HQTRS	FMOAS19367915	PROMOTION AND DEVELOPMENT OF HONEY VALUE CHAIN	195,853,241	This allocation was not properly described. This could amount to misappropriation of funds.
FEDERAL MINISTRY OF AGRICULTURE - HQTRS	FMOAS69369220	LIVELIHOOD INTENSIVE FAMILY ENTERPRISE (LIFE) PROGRAMMES	3,381,858,499	The description of this allocation doesn't tally with Agriculture.
FEDERAL MINISTRY OF AGRICULTURE - HQTRS	FMOAS46261591	FGN SUPPORT FOR YOUTHS IN AGRIBUSINESS	891,823,985	The number of youths to benefit from this support was not highlighted.
FEDERAL MINISTRY OF AGRICULTURE - HQTRS	FMOAS47497608	LAND AND CLIMATE MANAGEMENT	5,097,938,293	This allocation is too outrageous for this project that was not properly described.
FEDERAL MINISTRY OF AGRICULTURE - HQTRS	FMOAS75585464	FGN SUPPORT FOR WOMEN IN AGRIBUSINESS	657,705,120	The states to benefit from this allocation and the number of women was not described.
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) -ILORIN	23050110	REINTREGATION OF TRANSFORMED NIGER DELTA EX-MILITANTS	2,000,000	This allocation is outside the mandate of this agency.
NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	NCRIN29142696	DISSEMINATION OF RESEARCH RESULTS (DRR)	22,800,000	Dissemination of results should not take this huge amount of allocation.
NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	NCRIN01010242	PURCHASE OF LAP-TOP FOR SCIENTIST AND OTHER SENIOR STAFF	34,000,000	There is a provision already for the sum of 34,000,000 for the purchase of computers. This allocation is unnecessary
NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	NCRIN20355925	PROCUREMENT OF SMART PHONES FOR RICE ADVICE	37,543,000	This provision is unclear and prone to misappropriation of funds.
NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	NVRIA83263722	VACCINE PRODUCTION	588,246,795	There is another provision for development of multivalent vaccines. This is a duplication of allocation
NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	NVRIA07613798	DEVELOPMENT OF MULTIVALENT VACCINES	125,499,999	There is a provision for Vaccine Production. Duplication of allocation
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	NIFOP20087973	PURCHASE OF POLYTHENE BAGS	7,061,955	This is an indirect way of stealing fund to use 7m to purchase polythene bags.
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR)-BENIN	NIFOP01346357	EXPLOITATION OF FIELD 45	926,447	This allocation was not properly described.
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ16780324	PLANTING	1,180,872	The planting purpose was not described

FEDERAL MINISTRY OF AGRICULTURE - HQTRS

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ05000732	WEEDING	4,340,220	Duplication of allocation with different amount
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ01599637	FINISHING	63,653,822	The project to finish was not stated. Highly suspicious.
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ43588037	FERTILIZER AND APPLICATION	16,986,825	There is another provision again for application of fertilizer.
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ20790073	PURCHASE & APPLICATION OF FERTILIZER	980,000	Duplication of IOARZ20790073 allocation.
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ45603742	PURCHASE & APPLICATION OF FERTILIZER	980,000	Duplication of IOARZ45603742 allocation
INSTITUTE OF AGRICULTURAL RESEARCH -ZARIA	IOARZ59716826	PICKING	8,921,331	This provision was not fully described. This is a way to syphon fund.
FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	FCOAI86858426	INSTRUCTIONAL PROJECT.	25,000,000	This allocation was not properly detailed. It is an appropriation of fund.
FEDERAL COLLEGE OF FRESH WATER FISHERIES -BAGA	FCOFW54278863	REFURBISHING OF 800KVA PERKINS GENERATOR	18,568,820	This allocation is enough to buy a new generator. The amount is too outrageous to refurbish.
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH (NIOMR) - LAGOS	NI00A18330261	PRODUCTION PRODUCTION.	49,759,855	This allocation was not properly described.

FEDERAL CHARACTER COMMISSION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL CHARACTER COMMISSION	23010113	PURCHASE OF COMPUTERS	55,750,000	Proper description of computers to be purchased should be clearly stated.
FEDERAL CHARACTER COMMISSION	23010118	PURCHASE OF COMPUTERS	850,000	Proper description of scanners to be purchased should be clearly stated.

FEDERAL MINISTRY OF PETROLEUM RESOURCES

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	22020302	BOOKS	1,533,480	The number of books should be stated for clarity.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	22020309	UNIFORMS & OTHER CLOTHING	974,329	The number of uniforms should be stated for clarity and transparency.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	591,190	What security vote? Explanation is needed.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	23010113	PURCHASE OF COMPUTERS	50,173,873	Number of computers should be stated.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	130,000,000	Line item is vague.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	23050101	RESEARCH AND DEVELOPMENT	425,000,000	Line item is vague and more description is required.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	23050103	MONITORING AND EVALUATION	312,550,546	This should be properly stated for clarity and transparency
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	450,000,000	Line item is vague and more description is required.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000,000	The number of the professional bodies involved should be clearly stated.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	MOPRO91660767	MINISTRY'S E-LIBRARY (ANNUAL SUBSCRIPTION/ LICENSE E-LIBRARY/ ARCHIVING (MPR MAIN MINISTRY)	110,000,000	Allocation seems over-priced for the subscription of an e-library.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	MOPRO47709309	" PASSAGE OF PETROLEUM INDUSTRY BILL (GOVERNANCE, FISCAL & REGULATORY) I) PRE-PASSAGE ACTIVITIES (ADVOCACY & EXPERT REVIEW); II) POST-PASSAGE ACTIVITIES (IMPLEMENTATION COLLOQUIUMS) "	150,000,000	Line item seems inappropriate as no fund is expected to be expended for the passage of a bill. A review is strongly proposed.
FEDERAL MINISTRY OF PETROLEUM RESOURCES - HQTRS	MOPRO08413654	" PROCUREMENT OF COMPUTERS AND PERIPHERALS, EXPANSION OF BANDWIDTH, NETWORKING AND ICT EFFICIENCY TOOLS "	50,173,873	There is no need to buy computers, review current stock and revert to efficiency unit.
DEPARTMENT OF PETROLEUM RESOURCES	22020406	" PROCUREMENT OF LABORATORY EQUIPMENT (ATOMIC ABSORPTION SPECTROTOPHOTOMETER, GAS CHROMATOGRAPHY AND MASS SPECTROMETERGCMS), IT CENTER EQUIPMENT, LECTURERROOM CHAIRS AND TABLE "	20,460,000	Line item is vague and requires more elaboration.
DEPARTMENT OF PETROLEUM RESOURCES	22020605	OTHER MAINTENANCE SERVICES	37,250,000	Allocation is outrageous and should be cut down.
DEPARTMENT OF PETROLEUM RESOURCES	23010113	CLEANING & FUMIGATION SERVICES	155,000,005	There is no need to buy computers, review current stock and revert to efficiency unit.
DEPARTMENT OF PETROLEUM RESOURCES	23050126	PURCHASE OF COMPUTERS	173,465,000	Line item is not explicit enough. More details required.
PETROLEUM TRAINING INSTITUTE	22020310	GOVERNANCE AND INSTITUTIONAL REFORMS	11,285,733	What teaching aids/instruction materials?

FEDERAL MINISTRY OF PETROLEUM RESOURCES

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
PETROLEUM TRAINING INSTITUTE	23020114	TEACHING AIDS / INSTRUCTION MATERIALS	179,870,548	Vague Items
PETROLEUM TRAINING INSTITUTE	23020116	CONSTRUCTION / PROVISION OF ROADS	18,000,000	Exact location of construction should be clearly stated.
PETROLEUM TRAINING INSTITUTE	23020105	CONSTRUCTION / PROVISION OF WATER-WAYS	221,853,190	Exact location of construction should be clearly stated.
PETROLEUM TRAINING INSTITUTE	23020107	CONSTRUCTION / PROVISION OF WATER FACILITIES	339,303,948	The cost is outrageous and seems to be padded
PETROLEUM TRAINING INSTITUTE	PTIBW06335049	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	221,853,190	Line item is not clearly stated. The exact location should be clearly stated.
PETROLEUM TRAINING INSTITUTE	PTIBW57247152	" CONSTRUCTION OF 3 NOS BOREHOLE, WATER SOURCE HEADS WORK AND TREATMENT PLANTS WITH A WATER RETICULATION DISTRIBUTION NETWORK (UPVC 200MM AND 150MM) "	168,499,530	3 nos of borehole may not be this costly, so the budget should be reviewed.
PETROLEUM TRAINING INSTITUTE	PTIBW33119024	" REHABILITATION OF 10 NOS LECTURE ROOMS AND DILAPIDATED ACADEMIC BUILDINGS AT PTIMAIN CAMPUS "	53,000,000	The project is adequate but the allocation seems quite outrageous.
PETROLEUM TRAINING INSTITUTE	PTIBW51522614	PROCUREMENT OF 5 NOS OPERATIONAL VEHICLES 4 X 4 WHEEL DRIVE	80,085,768	What type of vehicle, the cost is too vague and seems to be padded
PETROLEUM TRAINING INSTITUTE	PTIBW30541897	COMPLETION OF 700 METER NETWORK OF ROADS WITH RE-ENFORCED CONCRETE COVERED DRAINS LINKING THREE RESEARCH BUILDINGS IN OSUBI RESEARCH CENTER	188,172,730	The project is adequate but the cost seems outrageous.
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	22020202	TELEPHONE CHARGES	25,999,999	The cost seems outrageous.
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	23010113	PURCHASE OF COMPUTERS	120,000,000	There is no need to buy computers, review current stock and revert to efficiency unit
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	326,143,666	This is inadequate and seems to be padded
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	23050101	RESEARCH AND DEVELOPMENT	50,000,000	This line item is quite prone to fraud and should be properly monitored.
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	241,600,422	Allocation seems outrageous for furniture purchase.
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	23050126	GOVERNANCE AND INSTITUTIONAL REFORMS	200,000,000	This line item is quite prone to fraud and should be properly monitored.
NIGERIA NUCLEAR REGULATION AUTHORITY	23010113	PURCHASE OF COMPUTERS	100,000,000	Exact number of computers and description should be clearly stated.
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	22020803	PLANT / GENERATOR FUEL COST	7,750,000	Allocation seems outrageous for fuel cost.
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	22020303	NEWSPAPERS	5,200,000	N5.2m for the purchase of only newspapers is quite outrageous and should be properly monitored.
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	22020304	MAGAZINES & PERIODICALS	571,295	The number of magazines & periodicals should be specified.

FEDERAL MINISTRY OF EDUCATION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF EDUCATION - HQTRS	22020201	ELECTRICITY CHARGES	50,810,400	This amount was obtained in 2016 Budget 29,221,368. What's the justification for the 73.9% increase?
FEDERAL MINISTRY OF EDUCATION - HQTRS	23050102	COMPUTER SOFTWARE ACQUISITION	131,959,286	This amount seems outrageous to purchase computer software.
FEDERAL MINISTRY OF EDUCATION - HQTRS	22020208	N/A	79,893,150	This amount was not tied to any provision. It reads a FRAUD alert.
FEDERAL MINISTRY OF EDUCATION - HQTRS	FMOET15441323	REHABILITATION OF DAMAGES CAUSED BY FIRE OUTBREAK ON ELECTRICAL WORKS AT THE HEADQUARTERS	137,968,375	Allocation is quite vulnerable to fraud. It should be well managed.
FEDERAL MINISTRY OF EDUCATION - HQTRS	FMOET74646095	REHABILITATION AND REPAIRS OF OFFICE BUILDINGS AT THE HEADQUARTERS, ANNEX OFFICE AND FEQAS OFFICES NATIONWIDE	91,501,584	Since provision of 90,394,579 has already been made for maintenance office buildings, this provision is unnecessary.
FEDERAL MINISTRY OF EDUCATION - HQTRS	FMOET13682911	"PROVISION OF SECURITY INFRASTRUCTURE IN 104 COLLEGES : PERIMETER FENCING, SOLAR STREET LIGHTS, SOLAR POWERED MOTORIZED BOREHOLE AND CCTV"	5,000,000,000	In some of the federal government colleges, there were also fencing of the school. As a result, this provision is a duplication of project and it is fraudulent.
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	WAECL44013015	PURCHASE OF 3 SCANNERS	69,376,174	This amount is too outrageous to buy 3 scanners. A review is proposed.
NATIONAL LIBRARY OF NIGERIA	NLNFX07537304	PURCHASE OF 200 KVA SOUND PROOF GENERATOR	14,240,000	There is a another provision of 33,083,500 for the purchase of sound proof generator.
NATIONAL EXAMINATION COUNCIL	NECGW37982543	PERIMETER FENCING OF NECO WAREHOUSE IN MINNA	21,872,033	This amount is too outrageous for just fencing.
NATIONAL EDUCATION RESEARCH AND DEVELOPMENT COUNCIL	NERAD36968546	CONSTRUCTION OF ROAD	15,000,000	The description of the road to be constructed was not highlighted.
NATIONAL BUSINESS AND TECHNICAL EXAMINATION BOARD	NBATE47206911	PROCUREMENT OF SCANNER	29,000,000	This amount is too outrageous to purchase a scanner and more description on number of scanners should be clearly stated.
TEACHERS REGISTRATION COUNCIL OF NIGERIA	TRCON79327996	PROCUREMENT OF PROJECT VEHICLES	16,500,000	More description of line item is required on how many vehicles to be bought.
FEDERAL POLYTECHNIC BIDA	FPBQC30519439	REHABILITATION OF OFFICE BUILDINGS	104,667,136	Duplication of allocation.
FEDERAL POLYTECHNIC KADUNA	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	62,123,714	A federal Polytechnic is not suppose to be constructing public schools. This provision is frivolous.
FEDERAL POLYTECHNIC KADUNA	FPKZC89745872	COMPLETION OF LECTURE HALL AND ACADEMIC STAFF OFFICES.	62,123,714	Same amount has been budgeted for the construction of public schools.
FEDERAL POLYTECHNIC AUCHI	23050102	COMPUTER SOFTWARE ACQUISITION	90,190,765	With 12,504,758 that was budgeted for in 2016. What is the justification for the 86.1% increase on this allocation.
FEDERAL POLYTECHNIC OKO	FPOBV80855336	ACCREDITATION EQUIPMENT	92,756,314	The equipment for accreditation were not stated.
NATIONAL UNIVERSITY COMMISSION SECRETARIAT	22020201	ELECTRICITY CHARGES	82,796,129	Compared to what was allocated in 2016 which was 7,173,585. This allocation is outrageous.
NATIONAL UNIVERSITY COMMISSION SECRETARIAT	22020302	BOOKS	215,768,999	This is the allocation for books in the 2016 Budget 2,083,422.

FEDERAL MINISTRY OF EDUCATION.

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NATIONAL UNIVERSITY COMMISSION SECRETARIAT	NUCSD18866314	PAINTING OF THE SECRETARIAT AND REFURBISHING OF CARPENTRY WORKS	42,462,730	There is an allocation for the completion of the NUC Secretariat already.
NATIONAL UNIVERSITY COMMISSION SECRETARIAT	NUCSD66397557	UNIVERSITY SYSTEM QUALITY ASSURANCE	1,233,756,000	This allocation was not properly described, hereby this allocation is frivolous.
UNIVERSITY OF CALABAR	22020201	ELECTRICITY CHARGES	39,000,000	There is an inflation in the allocation compared to 2016 Budget. A 910% increase in quite outrageous.
UNIVERSITY OF PORT HARCOURT	UOPHB04191405	STRUCTURAL FORM WORK	22,900,000	This allocation doesn't have a proper description.
	FJKLP21053866	SUPPLY OF 1NO 30 SEATER BUS	21,068,775	This amount is too outrageous to purchase a Bus.
	FKJQR75277049	PURCHASE OF 32 SITTERS BUS	15,879,713	This allocation is too outrageous to purchase a Bus.
FGC PORT-HARCOURT	FPZKY00725923	COMPUTERIZATION OF BURSARY DEPARTMENT	24,000,000	The Numbers of computers to be purchased were not highlighted.
FGGC KAZAURE	FKKLO05452362	EXPANSION OF DINNING HALL	36,196,762	This allocation is too inflated to expend on an already existing facility.

FEDERAL MINISTRY OF POWER, WORKS & HOUSING.

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF POWER, WORKS & HOUSING - HQTRS	22020402	MAINTENANCE OF OFFICE FURNITURE	25,296,229	Outrageous amount. Are they buying new ones?
FEDERAL MINISTRY OF POWER, WORKS & HOUSING - HQTRS	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	183,480,511,161	Items under the Fixed assets needs further breakdown i.e Location.
FEDERAL MINISTRY OF POWER, WORKS & HOUSING - HQTRS	FMOWP60463353	DUALIZATION OF IBADAN ROAD (MAYFAIR JUNCTION)-LAGERE-IREMO-ENUWA-ILESHA BYPASS C/NO. 6080	669,397,062	The road has already been dualized.
NIGERIAN ELECTRICITY REGULATION COMMISSION	NERCI10668778	PURCHASE OF COMPUTERS & LAPTOPS	150,000,000	Quantity should be specified.
NIGERIA ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA)	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	358,800,000	There should be a breakdown of items under the fixed assets i.e Quantity, location.
NATIONAL POWER TRAINING INSTITUTE	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	220,000,000	Outrageous amount, Quantity of furniture not specified.

FEDERAL MINISTRY OF ENVIRONMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF ENVIRONMENT - HQTRS	22020201	ELECTRICITY CHARGES	40,000,000	What is the justification of of an 87.5% increase from last year.
FEDERAL MINISTRY OF ENVIRONMENT - HQTRS	22020206	SEWERAGE CHARGES	37,698,850	Sewage budget was inflated with over N34m compared to the 2016 Budget of N3,102,375.
FEDERAL MINISTRY OF ENVIRONMENT - HQTRS	FMOEC76907817	UP SCALING OF ENVIRONMENTAL IMPACT ASSESSMENT (EIA) REGISTRY.	95,000,000	This amount is quite outrageous for the upscaling of a registry.
FEDERAL MINISTRY OF ENVIRONMENT - HQTRS	FMOEC34477618	IMPLEMENTING MEDIA STRATEGY	30,000,000	Line item is vague. More description is needed.
FEDERAL MINISTRY OF ENVIRONMENT - HQTRS	FMOEC61397075	CONSTRUCTION OF ENVIRONMENT HOUSE	200,304,674	Line item is vague. More description is needed.
FEDERAL MINISTRY OF ENVIRONMENT - HQTRS	FMOEC88135345	ATTENDANCE OF STATUTORY AND INTERNATIONAL BILATERAL/MULTILATERAL MEETINGS ON ENVIRONMENT	300,000,000	Allocation is quite outrageous. It is expected that expenses concerning attendance have been captured in overheads.
NATIONAL PARK HEADQUARTERS	NPHET21065824	PROCUREMENT OF 250 KVA GENERATOR	32,674,081	Line item is susceptible to fraud and should be properly managed.
GASHAKA GUMTI NATIONAL PARK	23040103	WILDLIFE CONSERVATION	57,970,463	This amount is too outrageous for this provision.
FORESTRY RESEARCH INSTITUTE OF IBADAN	FRIOI58466661	NATIONAL AFFORESTATION PROGRAMME	810,932,000	This amount is vague and lacks adequate description.
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY(NESREA)	NESAR15912449	PROCUREMENT OF PUBLIC AWARENESS SYSTEMS	12,000,000	The systems to be purchased were not explicitly stated.
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	EHRC023862139	TALKING SANITATION	38,510,926	Line item is vague and quite suspicious of fraud.
NATIONAL AGENCY FOR GREAT GREEN WALL, HQTRS	NAFGG84918019	PROMOTION OF ALTERNATIVE LIVELIHOODS	120,410,000	This allocation is vague and lacks description.

FEDERAL MINISTRY OF DEFENCE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF DEFENCE - HQTRS	22020201	ELECTRICITY CHARGES	33,286,171	150.5% increase on price allocated for this is quite outrageous.
FEDERAL MINISTRY OF DEFENCE - HQTRS	22020803	PLANT / GENERATOR FUEL COST	35,356,051	An increase of 130.24% this year from the last is quite outrageous.
FEDERAL MINISTRY OF DEFENCE - HQTRS	22021009	PURCHASE OF SPORTING / GAMING EQUIPMENT	18,335,479	Line item is vague and requires more description.
FEDERAL MINISTRY OF DEFENCE - HQTRS	23010126	SPORTING ACTIVITIES	287,000,000	Allocation replication. 22021009 is similar and gives rise to suspicion.
FEDERAL MINISTRY OF DEFENCE - HQTRS	23010105	PURCHASE OF MOTOR VEHICLES	349,856,813	Line item is susceptible to fraud and should be monitored.
FEDERAL MINISTRY OF DEFENCE - HQTRS	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	284,172,017	Line item is susceptible to fraud and should be monitored.

FEDERAL MINISTRY OF DEFENCE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF DEFENCE - HQTRS	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,350,954,000	What is the reason for the 10603% increase from last year's allocation seems rather outrageous?
FEDERAL MINISTRY OF DEFENCE - HQTRS	23030120	REHABILITATION / REPAIRS - MILITARY/DEFENCE BARRACKS	2,200,000,002	Allocation seems extremely outrageous for rehabilitation only. A review is proposed.
FEDERAL MINISTRY OF DEFENCE - HQTRS	FMODM64177427	PURCHASE OF SECURITY EQUIPMENT	500,000,000	Line item is quite vague and requires more elaboration.
FEDERAL MINISTRY OF DEFENCE - HQTRS	FMODM48215295	ANNUAL MANDATORY DEVELOPMENT FOR ALL CADRE OF STAFF	120,774,000	What exact development is in view for the staff. More description is required.
FEDERAL MINISTRY OF DEFENCE - HQTRS	FMODM67375298	PHCN OUTSTANDING DEBTS	2,350,954,000	It is expected that this allocation should be included in electricity charges. Line item review is proposed.
FEDERAL MINISTRY OF DEFENCE - HQTRS	FMODM71523456	PROCUREMENT OF MEDICAL EQUIPMENT	100,990,000	Line item is susceptible to fraud and should be monitored.
DEFENCE HEADQUARTERS	22020201	ELECTRICITY CHARGES	110,597,631	Increase of 256.2% on last year's allocation seems quite outrageous. A review is proposed.
DEFENCE HEADQUARTERS	22020801	MOTOR VEHICLE FUEL COST	76,003,200	Line item is susceptible to fraud and should be monitored.
DEFENCE HEADQUARTERS	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000	Line item is susceptible to fraud and should be monitored.
DEFENCE HEADQUARTERS	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,225,000,000	Line item is susceptible to fraud and should be monitored.
DEFENCE HEADQUARTERS	DHDAU52497278	CONSTRUCTION OF ARMED FORCES SPECIAL FORCE BARRACKS	1,633,489,588	Location of barracks not stated. More description is needed.
NIGERIAN ARMY	23020120	CONSTRUCTION/PROVISION OF MILITARY BARACKS	5,214,738,742	Exact location of barracks is not stated.
NIGERIAN ARMY	Army30913174	PROCUREMENT A VEHICLES	1,523,500,000	More details as regards numbers and types of vehicle to be procured is required.
NIGERIAN ARMY	Army17896941	BARRACKS REHABILITATION BY NA ENGRS	3,535,000,000	Allocation is quite outrageous and line item seems vague. A review is proposed.
NIGERIAN ARMY	Army01074946	PROVISION OF UNIFORMS AND OTHER KITTING ITEMS	2,522,204,320	What kitting items are in view? More description is required.
NIGERIAN NAVY	23020121	CONSTRUCTION/PROVISION OF DEFENCE EQUIPMENTS	18,710,277,576	Allocation is quite large. Proper monitoring is proposed.
NIGERIAN NAVY	Navy30987258	PERSONNEL WELFARE ENHANCEMENT	1,976,376,357	Exact personal welfare enhancement should be clearly stated.
NIGERIAN AIRFORCE	22020201	ELECTRICITY CHARGES	1,893,758,693	3779.5% price increase on electricity charges is extremely outrageous. A review is proposed.
NIGERIAN AIRFORCE	Airforce93544607	PLATFORM ACQUISITIONS (FOR COUNTER AIR, COUNTER SURFACE, AIR OPS FOR STRATEGIC EFFECT AND AIR SUPPORT OPERATIONS)	21,641,871,422	Allocation is quite large. Proper monitoring is proposed.
NIGERIAN AIRFORCE	Airforce15795905	OPERATIONAL LOGISTICS	6,429,645,671	Line item is quite vague and requires more elaboration.
NIGERIAN DEFENCE ACADEMY (NDA)	22021004	MEDICAL EXPENSES	417,725,004	Allocation is quite large. Proper monitoring is proposed.
NATIONAL DEFENCE COLLEGE, NIGERIA	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,258,869,670	Allocation is quite large. Proper monitoring is proposed.

FEDERAL MINISTRY OF DEFENCE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NATIONAL DEFENCE COLLEGE, NIGERIA	NDCHD38362481	CONSTRUCTION OF ADMIN BLOCK (PERMANENT SITE) PHASE 1	5,258,869,670	Allocation is quite large. Proper monitoring is proposed.
NATIONAL DEFENCE COLLEGE, NIGERIA	NDCHD77221263	CONSTRUCTION OF A BLOCK OF THREE (3) BEDROOM FLATS AT PERMANENT SITE - PHASE 1	1,315,306,988	Allocation is quite large. Proper monitoring is proposed.
NIGERIA ARMED FORCES RESETTLEMENT CENTRE - LAGOS	NAFRC05984343	PURCHASE OF OFFICE EQUIPMENT	40,082,966	Office equipment in view should be clearly stated.
DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	22020201	ELECTRICITY CHARGES	22,857,000	3128.6% increase on electricity charges in one year is outrageous and very suspicious of fraud.
DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,510,167,967	For such huge allocation, the line item is quite vague and requires more elaboration.
DEFENCE INTELLIGENT AGENCY	22020307	DRUGS & MEDICAL SUPPLIES	21,411,966	With allocation for NHIS already provided, a separate allocation for drugs & medical supplies is suspicious.
DEFENCE INTELLIGENT AGENCY	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	632,683,948	The residential building in view should be clearly stated.
DEFENCE INTELLIGENT AGENCY	DIAOE14302218	PURCHASE OF GENERATORS	123,700,000	Exact number of generators to be purchased should be clearly stated.
DEFENCE INTELLIGENT AGENCY	DIAOE63616237	PURCHASE OF ACCOMODATION	1,200,000,000	Allocation is quite large. Proper monitoring is proposed.
DEFENCE INTELLIGENT AGENCY	DIAOE61740224	PURCHASE OF SECURITY EQUIPMENTS	4,158,084,431	Exact security equipment to be purchased should be clearly stated.
DEFENCE MISSIONS	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	72,000,000	Allocation is quite outrageous. Computer consumables from the previous year can be used and new one purchased only if purchase is very essential.
DEFENCE MISSIONS	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	3,952,670,745	Allocation is quite large. Proper monitoring is proposed.
DEFENCE MISSIONS	DMDRY52133387	REHABILITATION/FURNISHING OF OFFICE BUILDINGS	52,110,386	Exact location of buildings to be rehabilitated should be clearly stated.
DEFENCE MISSIONS	DMDRY71459298	REHABILITATION/FURNISHING OF RESIDENTIAL BUILDINGS IN DEFENCE SECTIONS	175,388,332	Exact location of buildings to be rehabilitated should be clearly stated.
DEFENCE MISSIONS	DMDRY20454748	PURCHASE SECURITY EQUIPMENT FOR DEFENCE SECTIONS	65,480,802	Line item is vague and more description of the exact equipment in view should be clearly stated.

FEDERAL CIVIL SERVICE COMMISSION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL CIVIL SERVICE COMMISSION	22020405	MAINTENANCE OF PLANTS/GENERATORS	11,384,754	An increase of 421.1% from last year's allocation is outrageous. A review and cut down is proposed.
FEDERAL CIVIL SERVICE COMMISSION	230501	ACQUISITION OF NON TANGIBLE ASSETS	15,179,478	Line item seems vague. More description is required.
FEDERAL CIVIL SERVICE COMMISSION	22020201	ELECTRICITY CHARGES	11,500,000	An increase of 204% from last year's allocation is outrageous. A review and cut down is proposed.

FEDERAL MINISTRY OF FINANCE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF FINANCE - HQTRS	22020201	ELECTRICITY CHARGES	140,000,000	This amount is outrageous and a review is proposed.
FEDERAL MINISTRY OF FINANCE - HQTRS	22020202	TELEPHONE CHARGES	8,000,000	This amount is too much for telephone calls alone. The sum of 4,339,063 was the budgeted for this purpose in 2016.
FEDERAL MINISTRY OF FINANCE - HQTRS	22020701	FINANCIAL CONSULTING	70,000,000	Amount too much for consultation.
FEDERAL MINISTRY OF FINANCE - HQTRS	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	70,000,000	What happened to the software that 160m was appropriated for in the 2016 budget?
FEDERAL MINISTRY OF FINANCE - HQTRS	22020605	CLEANING & FUMIGATION SERVICES	40,000,000	40,000,000 for cleaning and fumigation is outrageous. 3.6m was budgeted for same purpose in the 2016 budget for this ministry.
FEDERAL MINISTRY OF FINANCE - HQTRS	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	106,711,000	A yearly replacement of office furniture and fittings should be avoided with a transfer of such funds to items with greater value.
FEDERAL MINISTRY OF FINANCE - HQTRS	23010113	PURCHASE OF COMPUTERS	98,935,949	Purchase of computers should not be carried out on yearly basis.
FEDERAL MINISTRY OF FINANCE - HQTRS	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	Line item is extremely suspicious. What infrastructure is in view?
FEDERAL MINISTRY OF FINANCE - HQTRS	FMOFG84171815	OFFICE FURNITURE AND FITTINGS	106,711,000	This amount is immoderate for this purpose.
FEDERAL MINISTRY OF FINANCE - HQTRS	FMOFG75867305	PURCHASE OF COMPUTER CONSUMABLES	98,935,949	Amount too much to be spent on computer consumables alone.
DEBT MANAGEMENT OFFICE	22020602	OFFICE RENT	15,600,000	Who collects the rent on this property?
DEBT MANAGEMENT OFFICE	23010113	PURCHASE OF COMPUTERS	44,300,000	Please specify the number of computers to be purchased.
DEBT MANAGEMENT OFFICE	23050102	COMPUTER SOFTWARE ACQUISITION	40,000,000	How can a single department spend 40m on software alone?
DEBT MANAGEMENT OFFICE	DMOZM77922349	PROCUREMENT OF NEW COMPUTER DESKTOPS	9,000,000	9m for desktop is outrageous.
INVESTMENT AND SECURITIES TRIBUNAL	22020202	TELEPHONE CHARGES	1,180,000	This amount is too much for telephone charges alone.

FEDERAL MINISTRY OF FINANCE

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
INVESTMENT AND SECURITIES TRIBUNAL	22020605	CLEANING & FUMIGATION SERVICES	6,686,811	Amount too much for this purpose
INVESTMENT AND SECURITIES TRIBUNAL	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,425,400	Amount too much for this purpose
INVESTMENT AND SECURITIES TRIBUNAL	23010113	PURCHASE OF COMPUTERS	42,480,000	Why are they spending this huge sum on purchase of computers? Why are old computers not being retained.
INVESTMENT AND SECURITIES TRIBUNAL	23050102	COMPUTER SOFTWARE ACQUISITION	25,192,800	This is too much for computer software acquisition.
INVESTMENT AND SECURITIES TRIBUNAL	IASTY97335271	PURCHASE OF COMPUTERS	67,672,800	This budget is for how many computers? The make of the computers should be specified.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	22020201	ELECTRICITY CHARGES	85,547,000	How can a department spend 85,547,000 on electricity charges for a year? Is it a factory? There is also 11,360,000 budgeted for fueling plant and generator in the same ministry.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	22020406	OTHER MAINTENANCE SERVICES	11,990,000	What are these other maintenance service that will cost this huge sum of money?
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	77,483,000	what happened to all the existing office stationaries and computer consumables?have they all gone bad?This amount is outrageous.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	22020305	PRINTING OF NON SECURITY DOCUMENTS	32,605,000	This is too much for one agency to spend on printing.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	22020605	CLEANING & FUMIGATION SERVICES	20,196,000	Amount too much to be expended on this purpose.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	23010113	PURCHASE OF COMPUTERS	51,350,000	What make are these computers and how many pieces are they buying with this huge sum of money?
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	23050103	MONITORING AND EVALUATION	55,062,500	This amount seems too much for monitoring and evaluation.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	22020605	CLEANING & FUMIGATION SERVICES	41,746,507	Allocation seems outrageous for just cleaning services. Cheaper vendors should be used.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	36,500,000	I suppose this building that requires furniture and fitting worth 36,500,000 is a new one.If not, the amount is immoderate.
OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	23050102	COMPUTER SOFTWARE ACQUISITION	99,487,578	The allocation seems too much for computer software acquisition.

OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF58694457	PURCHASE OF OFFICIAL AND MONITORING VEHICLES FOR THE OHCSF	50,446,375	What projects will be monitored with this amount of money?
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF28634247	PROJECT MONITORING AND EVALUATION	20,475,498	It is important to know the type of vehicle being purchased and if it is absolutely important as this is a lot to spend in our current situation.
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF27901026	PRODUCTION OF AUTHORISED ESTABLISHMENT OF EACH MDA	1,950,000	This budget line item needs to be clarified.
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF69108284	COMPILATION OF RECOMMENDED BOOKS FROM DEPARTMENTS; EXAMINATION/IDENTIFICATION OF BOOK CATALOGS	1,260,778	This is an exercise that is not important in the middle of scarce resources.
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF24160417	STAFF DATABASE AND IDENTIFICATION CARDS	18,000,000	Staff database? Isn't this already (being) capture(d) under the IPPIS? Do we need to make this investment at a time we are borrowing to fund deficit.
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF58985711	NATIONWIDE STAFF IDENTIFICATION EXERCISE	15,000,000	Again, this information can be captured from the IPPIS and GIFMIS.
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF33778566	FEDERAL INTEGRATED STAFF HOUSING (FISH) PROGRAMME	250,000,000	Government monetized housing, why is the Head of Service providing housing?
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	OHCSF51006234	ESTABLISHMENT OF ENTERPRISE CULTURE AND COMMERCIAL ORIENTATION FOR REVENUE	25,000,000	This is expensive venture that doesn't guarantee return on investment.
BUREAU OF PUBLIC SERVICE REFORMS				
BUREAU OF PUBLIC SERVICE REFORMS	22020201	ELECTRICITY CHARGES	10,000,000	Allocation looks outrageous when compared to the University of Ilorin Teaching Hospital, University of Port Harcourt Teaching Hospital and the University of Calabar.
FEDERAL TRAINING CENTRE, LAGOS	FTCJV21990897	MONITORING AND EVALUATION OF ALL PROJECTS IN FTC LAGOS	3,008,731	No projects are listed for this training centre, what will be monitored and evaluated with this money?
FEDERAL TRAINING CENTRE, CALABAR	FTCTW73742296	CLEARING OF BUSHES, SHRUBS AND FELLING OF TREES	10,400,000	This is a lot for money for site clearing. It is important for ascertain the size of this site.
PUBLIC SERVICE INSTITUTE OF NIGERIA	.22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	This should be reviewed to know the volume of printing to be done
PUBLIC SERVICE INSTITUTE OF NIGERIA.	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	This should be reviewed to know the volume of printing to be done for this large amount.
SPECIAL DUTIES & INTERGOVERNMENTAL AFFAIRS	SD&IA43909664	CONSTITUENCY PROJECT AND ZONAL INTERVENTION	106,480,000	What constituency project will this money be spent on? More description is needed.
SPECIAL DUTIES & INTERGOVERNMENTAL AFFAIRS	SD&IA11881578	NATIONAL COUNCIL ON LOCAL GOVERNMENT AND FORUMS OF LOCAL GOVERNMENT KEY	80,000,000	Line item does not state clearly what money would be spent on. More description is needed.

NATIONAL SALARIES, INCOME AND WAGES COMMISSION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NATIONAL SALARIES, INCOME AND WAGES COMMISSION	23050102	COMPUTER SOFTWARE ACQUISITION	150,746,916	What software will be acquired for this large sum in addition to the one captured in the capital expenditure.
SECRETARY TO THE GOVERNMENT OF THE FEDERATION				
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	SGFSC48944589	OSGF WEBSITE	5,000,000	Welfare packages not explicitly stated.
NATIONAL COMMISSION FOR REFUGEES	22021007	WELFARE PACKAGES	20,000,000	Staff database? Isn't this already (being) capture(d) under the IPPIS? Do we need to make this investment at a time we are borrowing to fund deficit.
NATIONAL COMMISSION FOR REFUGEES	22020705	ARCHITECTURAL SERVICES	19,000,000	Line item seems vague. Allocation for this should be included in constructions?
NATIONAL COMMISSION FOR REFUGEES	22021001	REFRESHMENT & MEALS	3,942,000	Why allocate for refreshment & meals after an allocation of N109m for food stuff & catering supplies?
NATIONAL COMMISSION FOR REFUGEES	NCFRD14465073	COMMEMORATION OF THE WORLD REFUGEES DAY	4,287,500	Duplicated allocation for commemoration of world refugees days. Seems like an opportunity for fraud.
NATIONAL COMMISSION FOR REFUGEES	NCFRD16548766	REVIEW OF STANDARD OPERATION PROCEDURE (SOP) FOR REFUGEES STATUS DETERMINATION (RSD)	5,510,000	Allocation for SOP review seems outrageous.
NATIONAL COMMISSION FOR REFUGEES	NCFRD41496508	DURABLE SOLUTIONS AND CARE & MAINTENANCE OF PERSONS-OF-CONCERNS	868,340,337	Line item is vague. What is meant by durable solutions?
LAGOS LIAISON OFFICE	LLOKN02801754	REPLACEMENT OF NON FUNCTIONAL LIGHTING FITTINGS	9,925,000	Line item is vague, and an allocation of N9.9m seems blown-up for replacement of lighting fittings.
LAGOS LIAISON OFFICE	22020206	SEWERAGE CHARGES	18,463,000	1165% increase in sewage charge in one year is shocking. Allocation is highly suspicious.
LAGOS LIAISON OFFICE	22020202	TELEPHONE CHARGES	17,810,000	328.2% increase in telephone charges is outrageous.
NATIONAL IDENTITY MANAGEMENT COMMISSION	NIMCN14098893	PERSONALIZATION, PRINTING AND ACTIVATION	262,601,768	Line item seems incomplete and vague. Personalization, printing and activation of what?
FEDERAL ROAD SAFETY COMMISSION	22020208	N/A	1,920,000	Inappropriate line item. Obviously fraudulent.
FEDERAL ROAD SAFETY COMMISSION	22021007	WELFARE PACKAGES	19,200,000	Line item is vague. What welfare packages exactly?
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	NLRCN09228234	HEAD QUARTER AND ZONAL OFFICES RENT	257,037,500	Misplaced and suspicious line item.

SECRETARY TO THE GOVERNMENT OF THE FEDERATION

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
SERVICOM	23050101	RESEARCH AND DEVELOPMENT	53,883,440	Such allocation for research in an agency such as this seems fraudulent.
SERVICOM	SFSFF26096416	NETWORKING SEMINARS	13,250,000	Line item not explicit enough. Are seminars strictly for networking? Allocation can be spent on more necessary and important items.
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS (PTCLR)	23050111	OPERATION COST OF THE PROGRAMME	76,391,141	Program not stated. Hence, line item is vague.
BORDERS COMMUNITIES DEVELOPMENT AGENCY	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	300,000,000	Line item seems out of line with agency mandate. Line item seems out of line with agency mandate.
BORDERS COMMUNITIES DEVELOPMENT AGENCY	BCDAI62292309	BOREHOLE FOR IRRIGATION	15,000,000	Exact border community or communities in view not stated.
BORDERS COMMUNITIES DEVELOPMENT AGENCY	BCDAI16865516	PROVIDE AND SUPPLY HOSPITAL FURNITURE AND AMBULANCE FOR PRIMARY HEALTH CARE CENTRE	25,000,000	Allocation for this seems outside the mandate of the SGF.
BORDERS COMMUNITIES DEVELOPMENT AGENCY	BCDAI00804798	CONSTRUCTION OF A BLOCK OF SIX CLASSROOM PRIMARY SCHOOL WITH SOLAR POWERED	483,500,000	Allocation for this seems outside the mandate of the SGF.
NATIONAL COMMISSION FOR REFUGEES	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	526,500,000	Allocation for this seems outside the mandate of the SGF.
NATIONAL IDENTITY MANAGEMENT COMMISSION	22020301	CONNECTIVITY AND NETWORK	79,615,000	866.2% increase in proposed expenditure on stationaries in one year is outrageous. Allocation seems crafty and overblown.
NATIONAL IDENTITY MANAGEMENT COMMISSION	NIMCN61090839	REPLACEMENT OF NON FUNCTIONAL LIGHTING FITTINGS	117,208,530	Line item is not explicit. Internet/electricity/telephone connectivity?
NEPAD (NIGERIA)	22021007	WELFARE PACKAGES	27,430,000	Vague line item. Welfare packages not explicit.
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	23010115	PURCHASE OF PHOTOCOPIING MACHINES	3,800,000	Exactly N3.8m was allocated for photocopying machines in the year 2016. What has happened to these machines in just one year?
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	23010105	PURCHASE OF MOTOR VEHICLES	432,193,800	N400m was allocated for the purchase of motor vehicles in the year 2016 and N107.6m in year 2015. Why are new vehicles being purchased every year? And exactly how many vehicles are in view? What is done to the old cars?
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	23010129	N/A	1,920,000	Inappropriate line item. Obviously fraudulent.
SECRETARY TO THE GOVERNMENT OF THE FEDERATION (SGF)	22021007	PURCHASE OF INDUSTRIAL EQUIPMENT	9,876,000	What exact industrial equipment is being purchased?
NATIONAL LOTTERY REGULATORY COMMISSION	NLRN09228234	HEAD QUARTER AND ZONAL OFFICES RENT	257,037,500	Misplaced and suspicious line item.

OFFICE OF THE NATIONAL SECURITY ADVISER

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
OFFICE OF THE NATIONAL SECURITY ADVISER	22021009	SPORTING ACTIVITIES	60,000,000	Specify the sporting activities.
OFFICE OF THE NATIONAL SECURITY ADVISER	22020201	ELECTRICITY CHARGES	239,951,520	This seems outrageous.
OFFICE OF THE NATIONAL SECURITY	22020901	BANK CHARGES (OTHER THAN INTEREST)	57,746,615	Outrageous Amount.
OFFICE OF THE NATIONAL SECURITY ADVISER	23010107	PURCHASE OF TRUCKS	2 74,600,000	Specify numbers of trucks to be purchased.
DIRECTORATE OF STATE SECURITY SERVICE	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,400,000,000	Outrageous Amount.
DIRECTORATE OF STATE SECURITY SERVICE	23010105	PURCHASE OF MOTOR VEHICLES	808,300,000	Specify the number of Vehicles.
DIRECTORATE OF STATE SECURITY SERVICE	23010108	PURCHASE OF BUSES	164,000,000	Number of buses were not stated.
DIRECTORATE OF STATE SECURITY SERVICE	DOSS43895811	PROCUREMENT OF TOYOTA COASTER BUSES	104,000,000	Specify the number of buses.
DIRECTORATE OF STATE SECURITY SERVICE	DOSS02890506	PROCUREMENT OF TOYOTA HILUX 4WD	97,300,000	The unit are not specified
DIRECTORATE OF STATE SECURITY SERVICE	DOSS93363533	PROCUREMENT OF PRADO JEEP	56,000,000	Outrageous Amount.
DIRECTORATE OF STATE SECURITY SERVICE	DOSS19115768	MAINTENANCE OF BAGGAGE SCANNER	124,999,998	Outrageous Amount.
DIRECTORATE OF STATE SECURITY SERVICE	DOSS26956227	MAINTENANCE OF BACKSCATTER VEHICLES	250,000,000	This is too much for maintenance.
NATIONAL INTELLIGENT AGENCY	23010128	PURCHASE OF SECURITY EQUIPMENT	4,200,000,000	The item should be defined.
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	22020407	MAINTENANCE OF AIRCRAFTS	850,800,000	Too expensive for Aircraft maintenance.
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	22020804	PURCHASE OF SECURITY EQUIPMENT	20,000,000	Not defined. This item has to be clearly stated.
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	PAFSH11378559	HEAD QUARTER AND ZONAL OFFICES RENT	257,037,500	Misplaced and suspicious line item.

FEDERAL MINISTRY OF HEALTH

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF HEALTH - HQTRS	2020201	ELECTRICITY CHARGES	41,750,232	Reason for the 49% increase from last year's budget.
FEDERAL MINISTRY OF HEALTH - HQTRS	22020205	WATER RATES	18,721,968	53% increase from the previous year.
FEDERAL MINISTRY OF HEALTH - HQTRS	22020406	OTHER MAINTENANCE SERVICES	45,759,138	Other maintenance services in view should be clearly stated. More description is required.
FEDERAL MINISTRY OF HEALTH - HQTRS	22020803	PLANT / GENERATOR FUEL COST	2 74,600,000	A 71.6% increase from last year's budget is quite outrageous.
FEDERAL MINISTRY OF HEALTH - HQTRS	22020605	CLEANING & FUMIGATION SERVICES	28,695,057	Line item seems outrageous for cleaning services. The service of a cheaper cleaning vendor should be
FEDERAL MINISTRY OF HEALTH - HQTRS	23010114	PURCHASE OF COMPUTER PRINTERS	4,598,027	If this was purchased in the previous year, they should be retained in order to save revenue.
FEDERAL MINISTRY OF HEALTH - HQTRS	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	679,728	If this was purchased in the previous year, they should be retained in order to save revenue.
FEDERAL MINISTRY OF HEALTH - HQTRS	23010113	PURCHASE OF COMPUTERS	20,224,000	If this was purchased in the previous year, they should be retained in order to save revenue.
FEDERAL MINISTRY OF HEALTH - HQTRS	23010105	PURCHASE OF MOTOR VEHICLES	43,000,000	If this was purchased in the previous year, they should be retained in order to save revenue.
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	22020201	ELECTRICITY CHARGES	33,360,000	Compared with last year, allocation is quite outrageous.
NATIONAL PRIMARY HEALTH CARE	22020803	PLANT / GENERATOR FUEL COST	38,880,000	Compared with last year, allocation is quite outrageous.
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	NAAVR39180969	COMPUTER SOFTWARE ACQUISITION AND INTERNET SUBSCRIPTION FACILITIES AT NAVRC	4,000,000	Allocation is highly prone to fraud and should be efficiently monitored.
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	NAAVR50434437	COMPLETION OF MICROBIOLOGY LABORATORY AT NATIONAL ARBOVIRUS AND VECTORS RESEARCH	5,000,000	Line item is highly prone to fraud as N11.5m was allocated to this same project last year, a strict monitoring is required.
RADIOGRAPHERS REGISTRATION BOARD	23050103	MONITORING AND EVALUATION	3,000,000	Line item is quite vague and more description is needed.
RADIOGRAPHERS REGISTRATION BOARD	RRBAM46174379	RESEARCH AND DEVELOPMENT / HUMAN CAPITAL DEVELOPMENT	3,000,000	Line item is vague and lacks description.
HEALTH RECORDS REGISTRATION BOARD	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	19,160,000	Exact location of building should be stated.

FEDERAL MINISTRY OF HEALTH

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
HEALTH RECORDS REGISTRATION BOARD	HRRBA62917828	COMPUTER SOFTWARE ACQUISITION	1,000,000	Line item is prone to fraud and should be properly monitored.
OPTOMETRIST AND DISPENSING OPTICIANS	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,659,200	Exact location of office in view should be stated.
OPTOMETRIST AND DISPENSING OPTICIANS	OADOB33306823	PURCHASE OF THREE [3] BUSES & ONE [1] VAN	45,759,138	Exact same line item in last year's budget. Line item should be scrutinized.
NURSING AND MIDWIFERY COUNCIL	NAMCN63686321	PROCUREMENT OF SIX (6) NOS. PERKINS SOUNDPROOF GENERATORS	14,300,000	Line item is prone to fraud and should be properly monitored.
PHARMACIST COUNCIL OF NIGERIA	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	Location and exact office to be constructed should be clearly stated.
MEDICAL AND DENTAL COUNCIL OF NIGERIA	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	12,292,270	Line item is vague and more description is needed as regards how many buildings and the location.
NATIONAL AGENCY FOR FOOD AND DRUG	3020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	14,364,056	Line item is vague and more description is needed as regards how many buildings and the location.
NATIONAL AGENCY FOR FOOD AND DRUG	NAFFA28879620	CONSTRUCTION OF NAFDAC HEADQUARTER/LABORATORY BUILDING AND	14,364,056	Exact line item was in the last year budget. Line item should be properly reviewed.
NATIONAL AGENCY FOR FOOD AND DRUG	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,500,000	Line item is vague and requires more description.
MEDICAL REHABILITATION THERAPY BOARD	MRTBN50391793	OFFICE COMPLEX CONSTRUCTION	13,329,999	Location and exact office to be constructed should be clearly stated.
ENVIRONMENTAL HEALTH OFFICERS TUTORS-	EHOTA64753857	PROVISION OF HOSTEL ACCOMMODATION	7,000,000	Line item is prone to fraud and should be properly monitored.
NURSE TUTOR TRAINING - ENUGU NTTEP	NTTEP77334056	REHABILITATION & REPAIR OF RESIDENTIAL BUILDING	3,000,000	Allocation is highly prone to fraud and should be efficiently monitored.
NURSE TUTOR PROGRAMME AKOKA	NTPAL56816836	COMPLETION OF OFFICE/ HOSTEL ACCOMMODATION	7,000,000	Line item is prone to fraud and should be properly monitored.
NURSE TUTOR TRAINING - IBADAN	NTTID10806368	CONSTRUCTION OF PRACTICAL DEMONSTRATION ROOMS FOR STUDENT TEACHERS	4,732,000	Exact same project was done last year and is prone to fraud. Proper monitoring is advised.
LAGOS UNIVERSITY TEACHING HOSPITAL	22020201	ELECTRICITY CHARGES	45,000,000	Compared with last year, allocation is quite outrageous.
LAGOS UNIVERSITY TEACHING HOSPITAL	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	67,700,000	Line item may be prone to fraud and should be properly monitored.

FEDERAL MINISTRY OF HEALTH

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
LAGOS UNIVERSITY TEACHING HOSPITAL	LUTHF87430938	PROCUREMENT OF MEDICAL EQUIPMENT	37,700,000	Line item may be prone to fraud and should be properly monitored.
LAGOS UNIVERSITY TEACHING HOSPITAL	LUTHF36330337	COMPLETION OF CHILDREN ACCIDENT & EMERGENCY CENTRE	35,000,000	Allocation may be prone to fraud because the project was started in 2016. Proper monitoring should be
UNIVERSITY OF NIGERIA TEACHING	UONTH65155502	PURCHASE, INSTALLATION AND HOUSING OF 1NO BRAND NEW HOSPITAL WASTE INCINERATOR	40,000,000	Allocation may be prone to fraud because the project was started in 2016. Proper monitoring should be
UNIVERSITY OF NIGERIA TEACHING HOSPITAL,	UONTH70247873	COMPLETION OF CONSTRUCTION OF 1NO. 2STOREY BUILDING FOR CARDIO THORACIC CENTRE	15,800,000	Allocation may be prone to fraud because the project was started in 2016. Proper monitoring should be
PHARMACIST COUNCIL OF NIGERIA	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,500,000	Location and exact office to be constructed should be clearly stated.
UNIVERSITY OF NIGERIA TEACHING	UONTH32072657	COMPLETION OF CONSTRUCTION OF 1NO 2STOREY OFFICE COMPLEX FOR ADMINISTRATION	10,000,000	Proper monitoring should be ensured.
UNIVERSITY OF NIGERIA TEACHING	UONTH15239859	PURCHASE OF OPEN HEART SURGERY EQUIPMENT AND MEDICAL CONSUMABLES.	20,000,000	Proper monitoring should be ensured.
UNIVERSITY OF MAIDUGURI TEACHING	UOMTH15487497	CONSTRUCTION OF 20 UNITS SEMI-DETACHED BUNGALOWS	22,769,695	Is this not the same as construction of housing.
UNIVERSITY OF MAIDUGURI TEACHING	UOMTH89734904	WATER SUPPLY	36,885	The line item is vague and lacks proper description. What exactly is to be done to water supply?
ABUBAKAR TAFAWA BALEWA UNIVERSITY	ATBUT50272221	PURCHASE OF VEHICLES (301 ALLURE LUXURY)	17,895,800	Number of vehicles to be purchased not stated.
FEDERAL COLLEGE OF COMPLEMENTARY AND	FCOCA87267572	PROVISION OF OFFICE SPACE FOR RESEARCH CENTRE	3,460,000	Line item seems vague and requires more description.
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	FPHBC96765955	COMPLETION OF THE CONSTRUCTION OF SCHOOL OF OCCUPATIONAL THERAPY BUILDING AND	25,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	FPHBC48136041	COMPLETION OF THE CONSTRUCTION OF MALE WARD II STOREY BUILDING AT THE HOSPITAL	13,678,268	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	FPHBC00856847	COMPLETION OF THE CONSTRUCTION OF KITCHEN AND LAUNDRY BUILDING AT THE HOSPITAL	15,226,070	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL ORTHOPAEDIC HOSPITAL, LAGOS	NOHVM72808165	CONSTRUCTION OF ACCIDENT AND EMERGENCY BLOCK	20,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL ORTHOPAEDIC HOSPITAL, LAGOS	NOHVM61586993	GENERAL OUTPATIENT BLOCK	18,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.

FEDERAL MINISTRY OF HEALTH

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NATIONAL ORTHOPAEDIC HOSPITAL, LAGOS	NOHVM11296842	COMPLETION OF 1 NO 2 STOREY THEATRE COMPLEX	20,072,202	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL ORTHOPAEDIC HOSPITAL, DALA, KANO	LUTHF36330337	PROVISION OF COMPUTERIZED RADIOGRAPHY SET	22,626,945	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL ORTHOPAEDIC HOSPITAL, DALA, KANO	NOHHZ47231715	CONSTRUCTION OF NEW THEATRE	20,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	NOHFW20338623	RENOVATION OF CLINICS, WARDS AND OFFICES OF EXCELLENCE IN THE MAIN HOSPITAL COMPLEX	16,371,909	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL TB AND LEPROSY REFERRED	22020309	COMPLETION OF INFECTIOUS DISEASE CONTROL UNIT AND EQUIPING	5,850,000	Other clothing should be clearly stated to avoid a suspicion of fraud.
NATIONAL TB AND LEPROSY REFERRED	NTALR79455340	COMPLETION OF CONSTRUCTION OF 1NO 2STOREY OFFICE COMPLEX FOR ADMINISTRATION	26,951,753	This Unit was Constructed with 20,149,024 and there is an allocation of 26,951,753 for the completion?
NATIONAL TB AND LEPROSY REFERRED	NTALR49677878	EXPANSION AND UPGRADING OF FACILITATORS WING INCLUDING PERIMETRE FENCING + 150KVA	22,543,987	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, OWO	FMCOZ06585900	ELECTRICITY THROUGH SOLAR POWER	10,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, ABEOKUTA	FMCAN12483836	COMPLETION OF 4 WING COMPLEX TO HOUSE ENT/ DENTAL/OPHTHAMOLOGY/PHYSIOTHERAPY	83,995,181	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, ABEOKUTA	FMCAN10974694	COMPLETION OF ON-GOING WATER PROJECTS (CONSTRUCTION OF 2000 CUBIC METER WATER)	20,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, MAKURDI	FMCMZ61723066	PURCHASE AND INSTALLATION OF 500KVA STANDBY GENERATING SET @ FEDERAL MEDICAL CENTRE,	28,482,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, KATSINA	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT HOSTELS (PHASE I) AT THE PERMANENT SITE IN	22,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, GUSAU	FMCGZ49506418	COMPLETION OF CONSTRUCTION DRAINAGES, WALKWAYS, PACKING AND LANDSCAPING (PHASE II	64,502,865	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, GUSAU	FMCGZ29974295	CONSTRUCTION FURNISHING AND EQUIPPING OF DIALYSIS CENTER	25,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, GUSAU	FMCGZ45055481	LOCAL TRAINING	14,625,945	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL MEDICAL CENTRE, KOGI	FMCKL79832015	COMPLETION OF RENOVATION/EXTENSION OF MEDICAL RECORDS/PHYSIOTHERAPY/PHARMACY	26,589,879	Allocation is quite susceptible to fraud and proper monitoring is needed.

FEDERAL MINISTRY OF HEALTH

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MEDICAL CENTRE, KOGI	FMCKL33684573	COMPLETION OF COMPUTERIZATION OF GOPD, PHARMACY, MEDICAL RECORDS, MEDICAL LAB. &	27,845,810	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL EAR CARE CENTRE NECC	60983809	CONSTRUCTION OF TWO STORY ACADEMIC BUILDING FOR TRAINING AND RESEARCH WHICH INCLUDE	49,999,756	Allocation is quite susceptible to fraud and proper monitoring is needed.
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY YABA.	FROOT44049348	CONSTRUCTION OF STUDENT LIBRARY	20,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
NOMA CHILDREN HOSPITAL , SOKOTO.	NCHSJ61233645	COMPLETION OF MEDICAL, ICT AND VISITING SURGEON COMPLEX	24,473,152	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	NOFCB57673497	CONSTRUCTION OF PERIMETER FENCING, GATE HOUSE AND LAND COMPENSATION	20,752,017	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	NOFCB29932721	PROCUREMENT OF 250KVA GENERATOR SET	18,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	NOFCK73177026	UPGRADING OF LABORATORY COMPLEX	20,000,000	Allocation is quite susceptible to fraud and proper monitoring is needed.
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	NOFCK74016704	CONSTRUCTION OF MATERNITY COMPLEX	36,190,193	Allocation is quite susceptible to fraud and proper monitoring is needed.

FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT

FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	22020406	OTHER MAINTENANCE SERVICES	8,777,000	This is inadequately defined and seems to be grossly over-priced.
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	22020303	NEWSPAPERS	2,841,000	This figure is outrageous. Amount is prone to fraud.
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	22020605	CLEANING & FUMIGATION SERVICES	5,222,000	A cut down is proposed because this amount is too much.
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	220210	MISCELLANEOUS EXPENSES GENERAL PERMANENT SITE IN BENIN	1,854,712,250	This should be well defined.
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	22021007	WELFARE PACKAGES	57,097,120	What sort of welfare package should cost this much?
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	22021003	PUBLICITY & ADVERTISEMENTS BUILDING. ON-GOING	50,371,000	Why is the Ministry spending so much on this?

FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	161,101,880	Is it every year they buy new furniture? What happened to the old ones?
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	23010113	PURCHASE OF COMPUTERS	30,900,000	Is it every year they buy new computers? What happened to the old ones?
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	23050103	MONITORING AND EVALUATION	80,000,000	This figure is outrageous. What exactly is the Ministry monitoring and evaluating? Amount appears to be padded.
FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT- HQTRS	FMOYD77122784	YOUTH PARTICIPATION IN GOVERNANCE	100,000,000	This is unrealistic.
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	22020605	CLEANING & FUMIGATION SERVICES	12,729,600	A cut down is proposed because this amount is too much.
NATIONAL YOUTH SERVICE CORPS (NYSC)	22020605	CLEANING & FUMIGATION SERVICES	126,695,000	This seems to be grossly over-priced.
NATIONAL YOUTH SERVICE CORPS (NYSC)	220210	MISCELLANEOUS EXPENSES GENERAL	1,061,800,236	This should be well defined.
NATIONAL YOUTH SERVICE CORPS (NYSC)	22021007	WELFARE PACKAGES	949,212,000	What sort of welfare package should cost this much?
NIGERIA FOOTBALL FEDERATION	23010114	PURCHASE OF COMPUTER PRINTERS	2,166,367	Is it every year they buy new printers? What happened to the old ones?
NIGERIA FOOTBALL FEDERATION	23010115	PURCHASE OF PHOTOCOPYING MACHINES	23,700,000	Is it every year they buy new photocopiers? What happened to the old ones?
NIGERIA FOOTBALL FEDERATION	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	18,560,000	Is it every year they buy new furniture? What happened to the old ones?
NIGERIA FOOTBALL FEDERATION	23010113	PURCHASE OF COMPUTERS	8,475,500	Is it every year they buy new computers? What happened to the old ones?

FEDERAL MINISTRY OF YOUTH AND SPORT DEVELOPMENT

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
NIGERIA FOOTBALL FEDERATION	23010118	PURCHASE OF SCANNERS	600,000	Is it every year they buy new scanners? What happened to the old ones?
NATIONAL INSTITUTE OF SPORTS	22020605	CLEANING & FUMIGATION SERVICES	5,804,000	This seems to be grossly over-priced.
NATIONAL INSTITUTE OF SPORTS	220210	MISCELLANEOUS EXPENSES GENERAL	33,055,263	This should be well defined.
MINISTRY OF FOREIGN AFFAIRS				
NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	NIOIA65006437	EXECUTION OF MAINTENANCE NEEDS	12,000,000	Line item is vague and not clearly defined. More clarity is needed.
NIGERIA INSTITUTE OF INTERNATIONAL AFFAIRS	NIOIA89837160	PURCHASE OF EXECUTIVE CHAIR.	546,000	Line item seems frivolous and over priced. A review is proposed in order to avoid fraud.
FOREIGN MISSION DAR-ES-SALAAM	22020302	BOOKS	19,077,120	Description of exact books to be bought should be specified.
FOREIGN MISSION DUBAI TRADE MISSION	22020302	BOOKS	104,960	Description of exact books to be bought should be specified.
FOREIGN MISSION HONGKONG	22020302	BOOKS	1,312,000	Description of exact books to be bought should be specified.
FOREIGN MISSION HONGKONG	FMHWN42253852	RENOVATION OF CHANCERY AND RESIDENCE	150,000,000	More description is required.
FOREIGN MISSION LIBREVILLE	FMFHX19542734	COMPLETION OF PURCHASE OF RESIDENCE	200,000,000	Completion of Purchase of Residence' is highly suspicious. Line item should be reviewed.
FOREIGN MISSION MONROVIA	22021001	REFRESHMENT & MEALS	31,680,000	Allocation for refreshment is outrageous for a country looking to cut costs.

MINISTRY OF FOREIGN AFFAIRS

AGENCY	CODE	LINE ITEM	AMOUNT	COMMENTS
FOREIGN MISSION SAO TOME	FMTOK01549401	CONSTRUCTION OF RESIDENCE AND RENOVATION OF CHANCERY/STAFF QUARTERS	200,000,000	Allocation is quite outrageous and should be properly managed.
SOUTHERN SUDAN	22021006	POSTAGES & COURIER SERVICES	1	Line item seems incomplete and should be reviewed.
FOREIGN MISSION LILONGWE	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	4,128,000	Line item is prone to fraud and should be properly managed.
BELGRADE SERBIA	22021001	REFRESHMENT & MEALS	12,149,760	Allocation for refreshment is outrageous for a country looking to cut costs.
PRAGUE	22021001	REFRESHMENT & MEALS	10,137,600	Allocation for refreshment is outrageous for a country looking to cut costs.
VATICAN	22021001	REFRESHMENT & MEALS	11,827,200	Allocation for refreshment is outrageous for a country looking to cut costs.
SAO PAULO	22021001	REFRESHMENT & MEALS	11,827,200	Allocation for refreshment is outrageous for a country looking to cut costs.
FOREIGN MISSION KINGSTON	220203	MATERIALS & SUPPLIES - GENERAL	9,326,568	Line item is prone to fraud and should be properly managed.
FOREIGN MISSION KINGSTON	220206	OTHER SERVICES - GENERAL	55,872,000	Line item is prone to fraud and should be properly managed.
FOREIGN MISSION KINGSTON	220210	MISCELLANEOUS EXPENSES GENERAL	28,019,740	Line item is prone to fraud and should be properly managed.
FOREIGN MISSION DOHA	220202	UTILITIES - GENERAL	15,129,600	Line item is prone to fraud and should be properly managed.
FOREIGN MISSION DOHA	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,500,000	A yearly purchase of catering materials is quite frivolous and should be reviewed.



www.yourbudgit.com

SIMPLIFYING THE NIGERIAN BUDGET

At BudgIT , we believe it is the Right of every citizen to have access to, and also understand public budgets.

We also believe budgets must be efficiently implemented for the GOOD of the people.

 @budgitng  :facebook.com/budgitng

For corporate clients' bespoke design services, Visit: budgit.co or call: +234-803-727-6668, +234-908-333-1633, +234-908-567-2230