

**RECOMMENDATIONS ON THE LINE ITEMS
OF**

**FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND
WASTEFUL ESTIMATES IN THE **2018** FEDERAL
APPROPRIATION BILL**



(Public Resources Are Made To Work And Be Of Benefit To All)

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For

Citizens Wealth Platform (CWP)

At

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ABBREVIATIONS

CWP	Citizens Wealth Platform
DMO	Debt Management Office
DSS	Directorate of State Security Services
EIA	Environmental Impact Assessment
ERGP	Economic Recovery and Growth Plan
FCT	Federal Capital Territory
ICT	Information, Communication Technology
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries, Departments and Agencies of Government
M&E	Monitoring and Evaluation
NASS	National Assembly
NEITI	Nigeria Extractive Industries Transparency Initiative
NYSC	National Youth Service Corps
PPA	Public Procurement Act
QTRS	Quarters
SUV	Sport Utility Vehicle
SWV	Service Wide Votes
SDGs	Sustainable Development Goals

INTRODUCTION

Centre for Social Justice (CSJ) and its partners in the Citizens Wealth Platform (CWP) have on a yearly basis identified frivolous, inappropriate, unclear and wasteful expenditures in Federal Appropriation Bills. The documentation is sent to every member of the National Assembly to assist the passage of the annual budget.

The term frivolous implies not having any serious purpose or value as some of the expenditure proposals cannot be supported by any high level national plan or policy. They ignore the pressing problems and challenges while providing for the fancy, whims and caprices of the budget crafters. Inappropriate provisions focus on their not being suitable or proper in the circumstances. These provisions cannot meet policy goals declared by the government. Unclear provisions are deliberately crafted by Ministries, Departments and Agencies (MDAs) to deceive the uninitiated. They are made to confuse and most times, do not have any fixed meaning and they are without clear activities, services, goods, construction and deliverables that any reasonable person can understand. Wasteful expenditure on the other hand contributes nothing to the general welfare but rather incurs loss to the Treasury.

In the age of “Buy Made in Nigeria”, most MDAs are insistent on buying foreign products and brands and even have the temerity to put the foreign brands in the budget when there are equally good locally made alternatives. This is more pronounced in the quest for foreign SUVs. Huge proposals for cleaning and fumigation and subscription to professional bodies which could be done for less than 50% of the requested sums were discovered whilst the annual ritual of buying computers and computer software was common. This raises the posers; should the government be buying computers and software every year? What happened to previously acquired computers and software? At the State House, Presidential Villa, there are large requests for annual maintenance, repairs and rehabilitation far in excess of the reasonable needs of the Villa. This tradition is followed by a number of MDAs.

The huge vote of N51.750billion for SDGs calls for vigilance and proper oversight on the part of the legislature after approval. For over thirteen years, this type of vote had been approved without Nigerians getting value and improvement in their lives for the large sums of money. Approving votes must not be done for the fun of it. Some MDAs simply played on words like “empowerment”, “capacity building” and “human capital development” to request for large sums of money. But the word empowerment is devoid of specificity, it is hanging and must be contextualized. Also, capacity building ought to be done within the context of developing specific competencies. Again, there are many requests for research and development which are hanging and not specifically tied to any deliverables.

The proposals of the Federal Ministry of Agriculture and Rural Development are suffused with large sums of money without specifics and details and if not properly clarified, Nigerians will be in the dark as to what these sums of money are voted for. Promotion and development of rice value chain for instance, states nothing about the activities, goods and services to be delivered with billions of Naira. This means that

citizens cannot be reasonably expected to monitor projects they do not know about. This is not a good way to craft a budget. Transparency which leads to accountability is imperative to make these proposals reasonable.

Nigeria is still planning to build a nuclear power plant but we lack the capacity to manage a nuclear power plant. This is coming at a time major world powers are decommissioning their nuclear power plants. It makes no sense and it is suicidal to continue this quest.

A total of Two Hundred and Nineteen Billion, Three Hundred and Seventy Million, Two Hundred and Seventy Two Thousand, Seven Hundred and Thirty Nine Naira, and Forty Kobo Only has been identified as resources to be saved and reprogrammed by the National Assembly. We hope that NASS will do the needful for the common good.

Eze Onyekpere Esq

Convener, CWP

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
NATIONAL SECURITY ADVISER					
NASS should thoroughly vet the heads of expenditure couched in technical jargon to ensure that they are materials and services needed for security services and to guarantee value for money.					
22020606	CLEANING & FUMIGATION SERVICES	1,144,066,298	This vote is too much for mere cleaning and fumigation. Save 95% of this sum.	57,203,314.90	1,086,862,983.10
SUBTOTAL				57,203,314.90	1,086,862,983.10
DIRECTORATE OF STATE SECURITY SERVICE					
Beyond the few issues raised hereunder, NASS should thoroughly vet the heads of expenditure couched in technical jargon to ensure that they are materials and services needed for security services and to guarantee value for money.					
23010128	PURCHASE OF SECURITY EQUIPMENT	9,653,512,814	NASS should ask for more details and insist on clarity being provided on what exactly DSS wants to procure with this sum.		
ERGP14106766	SOCIAL MEDIA MINNING SUITE	2,213,456,360	Interrogate the appropriateness and purpose of this vote; N2.2 billion vote for a social media mining suite? We hope Nigerians are not coming under intense surveillance with this vote.		
ERGP14106774	WOLVERME NEXT GENERATION SDRIMSI	1,003,750,000	This line item is simply unclear. Ask DSS to provide clarity on this line item so as to ascertain what the appropriate sum should be; otherwise save this sum entirely.	-	
ERGP14106827	PROCUREMENT OF 16 UNITS PRADO JEEPS	250,000,000	This is against the Public Procurement Act 2007 (PPA) as there is no need to state the vehicle brand in the budget document. It forecloses competition. The functionality and engine capacity should be stated here. On local content: Is there no made in Nigeria SUV?		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP14106822	PROCUREMENT OF 3 UNITS NISSAN PICK -UP VEHICLE	32,448,000	This is against the PPA 2007 as there is no need to state the vehicle brand in the budget document. The functionality and engine capacity should be stated here. On local content: Is there no made in Nigeria Pick-Up-Vehicle?		
ERGP14106828	PROCUREMENT OF 37 UNITS OF PEUGEOT SALOON CAR	126,000,000	This is against the PPA 2007 as there is no need to state the vehicle brand in the budget document. It forecloses competition. The functionality and engine capacity should be stated here.		
ERGP14106832	PROCUREMENT OF 2 COASTER BUS	50,000,000	This is against the PPA 2007 as there is no need to state the vehicle brand in the budget document. It forecloses competition. The functionality and engine capacity should be stated here.		
NATIONAL INTELLIGENCE AGENCY					
Beyond the few issues raised hereunder, NASS should thoroughly vet the heads of expenditure couched in technical jargon to ensure that they are materials and services needed for security services and to guarantee value for money.					
22030106	SPETACLE ADVANCES	6,061,984	What manner and type of spectacles attracts this sum? Clarity is needed.		
ERGP14106765	PURCHASE OF SECURITY EQUIPMENT	4,200,000,000	What security equipment is this? Clarify before approving this provision; otherwise save the whole of this sum.		
SUBTOTAL				-	
PRESIDENTIAL AIR FLEETS (STATE HOUSE)					
The votes sought by this Agency are too generous for a depressed Nigerian economy. The demands create the impression that the Agency is starting afresh or at best that it has not received votes in previous years. Sporting facilities and recreational facilities have distinct votes! Again, beyond the few issues raised hereunder, NASS should thoroughly vet the heads of expenditure couched in technical jargon to ensure that they are materials and services needed for Presidential Air Fleet services and to guarantee value for money.					
22021008	SUBSCRIPTION TO	298,564,653	This is an outrageous provision. How many	29,856,465.30	268,708,187.70

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROFESSIONAL BODIES		staff are involved and how much is the professional subscription. NASS should get the details of the personnel and their subscription fees. Reduce by not less than 90%.		
ERGP26105469	GYM AT PAF RESIDENTIAL QTRS	39,857,043	This is unclear. What is to be done at the "Gym at PAF Residential QTRS" that requires a N39.8 million vote? Clarify this before approval.		
ERGP31104960	TOYOTA HIACE - 2 UNITS	56,000,000	This is against the PPA 2007 as there is no need to state the vehicle brand in the budget document. The functionality and engine capacity should be stated here. On local content: Is there no made in Nigeria equivalent?		
ERGP31104985	TOYOTA HILUX (4 X 4) - 4 UNITS	50,400,000	Same as above. But reduce the expenditure	42,700,000.00	42,700,000.00
ERGP31105018	KIA RIO - 2 UNITS	9,000,000			
ERGP31105043	PURCHASE OF TOYOTA VAN - 1 UNIT	26,000,000			
SUBTOTAL					
STATE HOUSE – HQTRS					
ERGP7102076	PHASED REPLACEMENT OF VEHICLES, SPARES AND TYRES IN THE PRESIDENTIAL, CVU,	907,102,110	If the phased replacement costs so much, how much would the entire replacement cost? Further, reduce by 50% as this is not a national priority.	453,551,055.00	453,551,055.00

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	SECURITY/POLICE ESCORT AND SH OPERATIONAL FLEETS				
ERGP7102245	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATIONS OF THE VILLA.	4,860,392,146	Annual routine maintenance cannot cost so much. And there is a second sum for maintenance of office and residential quarters. Reduce the first and second votes by 80%. There is a further sum of N92m for "other maintenance services" after providing for vehicle, equipment, generator, etc. maintenance.	972,078,429.20	3,888,313,716.80
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	119,861,276		23,972,255.20	95,889,020.80
22020604	RESIDENTIAL RENT	66,669,965	Who is the landlord at the State House that collects this rent? Nigerians need and demand explanations as this amount reoccurs every year.		
23050102	COMPUTER SOFTWARE ACQUISITION	120,159,025	Is this an annual ritual? What happened to previously acquired software? Verify the need before approval but reduce by 50%.	60,079,512.50	60,079,512.50
SUBTOTAL				1,509,681,251.90	4,497,833,305.10

STATE HOUSE MEDICAL CENTRE

Do we need to continue furnishing a medical centre which no one uses and which cannot take care of the needs of the first family and others in the State House?

STATE HOUSE, LAGOS LIAISON OFFICE

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	31,016,074	What is the concept of building maintenance that annually gulps this large sum of money? The provision is excessive. Reduce by 60%	12,406,429.60	18,609,644.40
23030121	REHABILITATION / REPAIRS OF	145,869,150	This is duplication and it is excessive. Save the entire sum.	-	145,869,150

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	OFFICEBUILDINGS				
SUBTOTAL				12,406,429.60	164,478,794.40
SERVICE WIDE VOTES (SWV)					
23050144	NATIONAL PLANNING COMMISSION (INFRASTRUCTURE MASTER PLAN)	1,200,000,000	This vote has no purpose. What part of the Infrastructure Master Plan is to be implemented with this vote? It is a regular vote every year in SWV. NASS should call upon the NPC to give an account of what they did with the vote in the last two years. Save this sum.	-	1,200,000,000
ERGP1115526	SPECIAL INTERVENTION (RECURRENT)	350,000,000,000	NASS should think through what has been achieved with previous votes of this size and for the same purpose. It appears that such a large recurrent expenditure may not be the best way to create jobs, alleviate poverty and re-engineer the economy towards growth. Consider a reduction of this vote by 50% and re-programming the savings.	175,000,000,000.00	175,000,000,000
ERGP16115509	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATE AND VICEPRESIDENTS/ CHIEFS OF GENERAL STAFF	2,300,000,000	This is an outrageous vote for about 13 Nigerians. It amounts to about N176.9million per member of this club. Kindly reduce by 50%.	1,150,000,000.00	1,150,000,000
ERGP18115478	SDGs INTERVENTION PROGRAMMES	40,000,000,000	This huge vote of N51.750billion calls for vigilance and proper oversight on the part of the legislature after approval. For over thirteen years, this type of vote had been		
ERGP18115483	SDGs 2: SUNDRY	5,000,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROJECTS		approved without Nigerians getting value and improvement in their lives for the large sums of money.		
ERGP18115551	OSSAP - SDGs: SDG PROJECTS 2	6,750,000,000			
SUBTOTAL				176,150,000,000.00	177,350,000,000.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HEADQUARTERS					
22020606	CLEANING & FUMIGATION SERVICES	106,834,266	Cut down by not less than 80%. This is too high.	21,366,853.20	85,467,412.80
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	208,000,000	Cut down by not less than 90%. NASS should confirm the number of staff and what manner of professional bodies they belong to.	20,800,000.00	187,200,000.00
23010105	PURCHASE OF MOTOR VEHICLES	316,000,000	Should the office be buying vehicles every year? A request of N400m was made last year and now N569.551million is requested. Reduce by 50% but ensure that the vehicles are locally made or assembled.	284,775,500.00	284,775,500.00
23010107	PURCHASE OF TRUCKS	64,000,000			
23010108	PURCHASE OF BUSES	189,551,000			
23050102	COMPUTER SOFTWARE ACQUISITION	170,000,000	This is an annual ritual. Reduce by 80%. There is no indication as to what happened to previously acquired software.	34,000,000.00	136,000,000.00
SUBTOTAL				360,942,353.20	693,442,912.80
NATIONAL REFUGEES COMMISSION					
ERGP22105916	IDPs RESETTLEMENT IN NORTH EAST & BAKASSI RETURNEES	778,146,873	The vote is nebulous and needs clarification before approval. Since it is ongoing, it is imperative for NASS to demand the results of funds invested in previous approvals.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP22106165	DURABLE SOLUTIONS & CARE AND MAINTENANCE FOR PERSONS OF CONCERNS IN THE SIX ZONES	2,049,169,501	This vote has no activities, works, services, etc. The vote is nebulous and needs clarification before approval. Since it is ongoing, it is imperative for NASS to demand the results of funds invested in previous approvals.		
ERGP5106100	PROVISION OF AGRIC INPUTS & IMPLEMENTS	904,801,748	The vote is nebulous and needs clarification before approval. Since it is ongoing, it is imperative for NASS to demand the results of funds invested in previous approvals.		
SUBTOTAL					
NATIONAL MERIT AWARD					
ERGP30111787	MONITORING AND EVALUATION	130,000,000	Monitoring and evaluation of what? To use N130million to monitor and evaluate an expenditure of N278million. This is outrageous. Save this sum	-	130,000,000
NATIONAL HAJJ COMMISSION OF NIGERIA					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N1,589,109,215) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.					N1,589,109,215
NIGERIA CHRISTIAN PILGRIM COMMISSION					
Our Constitution forbids the adoption of state religion. Thus, all the funds (N1,397,058,400) dedicated to this Commission are illegal and in clear breach of our Constitution. Kindly re-programme the funds to a national priority.					N1,397,058,400
NATIONAL LOTTERY REGULATORY COMMISSION					
ERGP27102133	PURCHASE OF OFFICE BUILDING	600,000,000	Pray, it is not the same office building that is being purchased and constructed.		
ERGP27102171	CONSTRUCTION/PROVISION OF OFFICE BUILDING	164,850,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30102184	RESEARCH AND DEVELOPMENT	149,902,065	This is not disaggregated into any activities and deliverables. What is the research and development about? Kindly clarify before approval but save 50% of this sum.	74,951,032.50	74,951,032.50
SUBTOTAL				74,951,032.50	74,951,032.50
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS					
The sum of 342,118,657 budgeted for this Committee should be saved as the Committee has outlived its usefulness and adds no value to the Public Service. The work of this Committee should be subsumed by the Ministry of Works, Power and Housing.					342,118,657
NIGERIA ATOMIC ENERGY COMMISSION					
ERGP10101060	PLANNING AND DEVELOPMENT OF NUCLEAR POWER PLANT INFRASTRUCTURE	400,000,000	Nigeria does not have the capacity to manage a nuclear power plant. This is coming at a time major world powers are decommissioning their nuclear power plants. It makes no sense and it is suicidal to continue this quest for a nuclear power plant. Save this sum.	-	400,000,000
CODE OF CONDUCT TRIBUNAL					
ERGP10103579	PURCHASE OF 5 Nos MIAKANO GENERATING SETS @ 5,500,000 EACH; FOR USAGE AT THE FIVE ZONAL COURT HALL/OFFICES	27,500,000	This is against the PPA 2007 as there is no need to state the brand in the budget document. The functionality and engine capacity should be stated here. This procurement should be made in adherence to the provisions of the law.		
ERGP15110349	PURCHASE OF OPERATIONAL/ UTILITY VEHICLES (1 NO TOYOTA PRADO JEEP A.I	18,900,000	Same as above. On local content: Is there no made in Nigerian equivalent?		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	LEATHER, KEY LESS CD)				
ERGP15110370	PURCHASE OF OPERATIONAL/UTILITY VEHICLES(2 NO TOYOTA 18 SEATER HAICE BUS @ 9843252.50 EACH FOR COURT SITTINGS, DISPACTCH OF SUMMONS AND WARRANTS IN NORTHERN AND SOUTHERN STATES)	19,686,505	Same as above. On local content: Is there no made in Nigerian equivalent?		
ERGP15110382	PURCHASE OF 5 NOS TOYOTA 1.8 FOR USAGE AT 8,286040 EACH FOR USAGE IN THE FIVE COURT HALLS/OFFICE COMPLEX	41,430,200	Same as above. On local content: Is there no made in Nigerian equivalent?		
SUBTOTAL				-	-
INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION					
ERGP3112999	REVIEW OF CONCESSION AGREEMENT	45,000,000	Which concession agreement is to be reviewed? The proposal appears excessive. Reduce by 50%	22,500,000.00	22,500,000.00
ERGP3113031	MONITORING AND COMPLIANCE VALIDATION VISITS	150,310,245	The proposal appears excessive. Reduce by 50%.	75,155,122.50	75,155,122.50

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP3113908	PURCHASE OF VEHICLES	165,000,000	What number of vehicles are to be procured and at what rate? The proposal is excessive. Reduce by 50%. Increased administrative capital reduces resources available for developmental capital.	82,500,000.00	82,500,000.00
SUBTOTAL				180,155,122.50	180,155,122.50
FEDERAL MINISTRY OF POWER WORKS & HOUSING – HQTRS					
<p>Two key issues. The first is that it was a mistake to have merged the three sectors of work, power and housing into one ministry. With the poor state of works and roads, epileptic power sector and a housing deficit of over 20m housing units, it is impossible for one ministry to manage these efforts. It is not too late to separate them because of their importance to the national economy. The second is that the ministry presents too many projects for its rather meagre vote. We still have the challenge of the resources being too thinly spread to achieve any meaningful result. It is suggested that the number of projects should be reduced, so that the ones that can be completed within a year or two are taken on board. May be, one or two major projects per geo-political zone.</p>					
ERGP10109681	10MW KATSINA WIND FARM	603,409,980	For close to ten years, different sums of money have been invested in this project without it generating a single megawatt of electricity. NASS should clarify if further investments make sense.		
ERGP10109720	PROVISION OF SECURITY ALLOWANCES FOR MILITARY PERSONNEL FOR THE CONSTRUCTION OF ZUNGERU HYDROPOWER PROJECT	179,232,500	Military personnel are already paid by the Federal Government. If any extra allowance needs to be provided, it should not be so much. How many soldiers and at what rate? Reduce by 50%.	89,616,250.00	89,616,250.00
ERGP10109706	FGN/NIGER STATE	300,000,000	Who are members of this Team? Are they	-	300,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ZUNGERU PROJECT IMPLEMENTATION TEAM		the contractors, civil servants or ministers? This is nothing but a slush fund. Kindly save this sum.		
ERGP10109729	FGN/TARABA STATE MAMBILLA PROJECT IMPLEMENTATION TEAM	200,000,000	Who are members of this Team? Are they the contractors, civil servants or ministers? This is nothing but a slush fund. Kindly save this sum.	-	200,000,000
ERGP10109740	CAPACITY BUILDING FOR BUDGETING SYSTEM	30,000,000	Some of the votes for capacity building are documented here. They are amount to N1.340billion. This is unduly high and should be reduced by 50%. Most of the expenditure items are duplicated and there is a play on words to get more money out of the Treasury.	670,000,000.00	670,000,000.00
ERGP16107587	CAPACITY BUILDING FOR ACCOUNTS AND BUDGET OFFICERS	25,000,000			
ERGP16107166	CAPACITY BUILDING OF ACCOUNTS STAFF ON IPSAS	25,000,000			
ERGP10109749	HUMAN CAPITAL DEVELOPMENT FOR POWER SECTOR	300,000,000			
ERGP16106090	CAPACITY BUILDING FOR THE MINISTRY'S WORKFORCE	320,000,000			
ERGP16107751	MANPOWER DEVELOPMENT AND REFORMS IN WORKS AND HOUSING SECTORS OF THE MINISTRY	300,000,000			
ERGP12108097	CAPACITY BUILDING	100,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	(INSTITUTE OF PUBLIC PRIVATE PARTNERSHIP (IP3) AND CP3P TRAINING				
ERGP23106062	CAPACITY BUILDING FOR ARCHITECTS, BUILDERS AND QUANTITY SURVEYORS IN BUILDING INFORMATION MODELLING AND PROJECT MANAGEMENT	50,000,000			
ERGP12106571	IN-HOUSE TECHNICAL MENTORING, SUCCESSION AND CONTINUOUS PROFESSIONAL DEVELOPMENT IN GEOTECHNICAL ENGINEERING	40,000,000			
ERGP12106591	DEVELOPMENT AND ESTABLISHMENT OF STANDARD TECHNICAL PROCEDURE FOR QUALITY CONTROL, ASSURANCE, AUDIT AND	50,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	COMPREHENSIVE INTEGRITY TESTS INCLUDING PILOT PROJECTS AND TRAINING OF MINISTRY PERSONNEL				
ERGP27106310	CAPACITY BUILDING AND DEVELOPMENT OF WORKS & HOUSING SECTOR'S MSU STAFF/MSC MEMBERS	100,000,000			
ERGP10109737	UPGRADING OF ACCOUNTING SYSTEM FACILITIES (IPSAS)	50,000,000			
ERGP16107164	PROCUREMENT OF ACCOUNT GIFMIS SOFTWARE FOR EXPENDITURE/ RETURNS	15,000,000			
ERGP7107656	FINANCE AND ACCOUNTS ACQUISITION AND UPGRADING OF COMPUTER SOFTWARE (IPSAS, GIFMIS ,REMITA ETC AND ICT EQUIPMENT	10,906,000	This is a total of over N75million for virtually the same purpose which can be served by one vote. Reduce by 50%.	37,953,000.00	37,953,000.00

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	SUCH AS COMPUTERS, CD ROMS, ANTIVIRUS ETC				
ERGP10109756	DOCUMENT MANAGEMENT SYSTEM	100,000,000	The two are virtually for the same purpose but put under different expenditure heads. Reduce by 50%.	75,000,000.00	75,000,000.00
ERGP12106538	DATA ARCHIVING AND MAINTENANCE OF THE MANAGEMENT INFORMATION SYSTEMS UNIT	50,000,000			
ERGP10109752	MONITORING AND EVALUATION, AUDIT VERIFICATION OF POWER SECTOR PERFORMANCE WIDE	500,000,000	These are some of the provisions for monitoring and evaluation in excess of N779,000,000. Reduce by 30%.	545,902,350.00	233,958,150.00
ERGP10111737	INTERNAL AUDIT NATION WIDE PROJECT VERIFICATION	50,000,000			
ERGP3107997	COMBINE MONITORING EXERCISES OF OFFICERS FROM ALL DEPARTMENTS OF THE MINISTRY.	50,000,000			
ERGP3107984	QUARTERLY	20,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	MONITORING AND EVALUATION EXERCISES CONDUCTED UNDER THE FISCAL RESPONSIBILITY ACT FOR 4 QUARTERS OF THE YEAR.				
ERGP3107850	QUARTERLY MONITORING AND EVALUATION EXERCISES OF (WORKS SECTOR) PROJECTS IN COLLABORATION WITH THE BUDGET OFFICE IN THE SIX GEO-POLITICAL ZONES.	40,200,000			
ERGP7107972	MONITORING AND EVALUATION OF CAPITAL PROJECTS: PHYSICAL INSPECTION AND VERIFICATION OF PROJECTS TO ASCERTAIN LEVEL OF COMPLETION, PAYMENT EFFECTED AND	27,160,500			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	UTILIZATION OF PROJECTS COMPLETED AND AUDIT OF INTERNALLY GENERATED REVENUE IN THE 36 STATES INCLUDING GOVT. SPECIAL INSTIT. REFORM PROJECTS SUCH AS MDG/SDG, PPP, CONTITUTENCY PROJECTS, ETC				
ERGP7107678	FINANCE AND ACCOUNTS QUARTERLY BUDGET IMPLEMENTATION, MONITORING AND EVALUATION OF CAPITAL PROJECTS IN FCT AND 36 STATES FOR WORKS SECTOR	60,500,000			
ERGP16107131	MANDATORY QUARTERLY MONITORING INSPECTION OF FIELD OFFICES. INVESTIGATIVE	32,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ASSIGNMENTS BASED ON DIRECTIVES OF HONOURABLE MINISTER/PERMANENT SECRETARY. TO KEEP MANAGEMENT ABREAST OF THE ADMINISTRATION, ACTIVITIES, ACHIEVEMENT, PROBLEMS/CHALLENGES BEING FACED BY 36 FIELD OFFICES NATIONWIDE FOR APPROPRIATE ACTION. TO INVESTIGATE PETITIONS, UNANTICIPATED PROBLEMS WITH A VIEW TO RESOLVING THEM, PUT UP A BRIEF TO HM/PS.				
ERGP10109736	SETTLEMENT OF OUTSTANDING LIABILITIES	4,000,000,000	The votes under liabilities are in excess of N18.8billion and needs to be clarified. They appear to be duplicated and for the same purposes.		
ERGP12106527	PAYMENT FOR OTHER ON-GOING	2,500,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROJECTS & EMERGENCY INTERVENTION WORKS				
ERGP16108167	DEBT SERVICES (LIABILITY FOR COMPENSATION ON LAGOS-IBADAN EXPRESSWAY)	2,021,210,655			
ERGP18107257	SETTLEMENT OF LIABILITY IN MDGS, SDGS AND DIRECT MANDATE PROJECTS	10,000,000,000			
ERGP3106866	PAYMENT OF OUTSTANDING QUANTUM OF COMPENSATION FOR CROPS, ECONOMIC TREES, BUILDINGS AND STRUCTURES ON LANDS ACQUIRED BY THE FEDERAL GOVERNMENT IN THE SIX GEO-POLITICAL ZONES OF THE COUNTRY	300,000,000			
ERGP12106582	REVIEW OF GENERAL SPECIFICATION FOR	100,000,000	What is the process and the activities involved in this review. This is obviously on the high side. Reduce by 50%.	50,000,000	50,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ROADS AND BRIDGES				
ERGP7107630	PROJECT MANAGEMENT SERVICES	560,000,000	This is a nebulous vote. What exactly does it cover? Save this sum.	-	560,000,000
SUBTOTAL				1,468,471,600.00	2,216,527,400.00
NATIONAL RURAL ELECTRIFICATION AGENCY					
The mandate of this Agency is now of doubtful legal and policy validity considering the mandate of the privatised DISCOs. It is not proper that government will use public funds to continue putting up infrastructure for DISCOs to charge fees and collect tariffs. DISCOs should invest to expand access to electricity. It is recommended that the Agency should complete ongoing projects and avoid starting new ones.					
MINISTRY OF COMMUNICATION TECHNOLOGY					
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS					
ERGP29101005	ESTABLISHMENT OF ICT UNIVERSITY	100,000,000	This vote is a waste of public resources. It is too paltry for the purpose. Nigeria does not need a new ICT university. Specially equipping a faculty in an existing university makes more eminent sense and is in consonance with value for money. A university gets N100m while an incubation hub gets a vote of N150m! Save the entire vote.		100,000,000
ERGP30100836	MONITORING AND EVALUATION OF PROGRAMMES/PROJECT AND BUDGET IMPLEMENTATION	160,161,748	The vote is too high. Save 60% of this sum.	64,064,699.20	96,097,048.80
ERGP30101035	CAPACITY BUILDING FOR ACCOUNTS, BUDGET AND INTERNAL AUDIT	18,500,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	OFFICERS ON IPSAS FINANCIAL REPORTING SYSTEM		All the foregoing are about capacity building and splitting them into various components is simply a ploy to get more resources out of the Treasury. Add them all up and approve only 50% of the sum.	90,000,000.00	90,000,000.00
ERGP30101049	E-PROCUREMENT TRAINING FOR PROCUREMENT OFFICERS	6,500,000			
ERGP30101056	ANNUAL MANDATORY CAPACITY DEVELOPMENT FOR ALL CADRES	100,000,000			
ERGP30101067	CAPACITY BUILDING FOR MANAGEMENT CADRE ON PUBLIC SERVICE REFORM AND ERGP	55,000,000			
SUBTOTAL				154,064,699.20	286,097,048.80
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT					
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT – HQTRS					
ERGP15114606	NATIONAL ENLIGHTENMENT CAMPAIGN / AWARENESS CREATION ON ANTICORRUPTION	24,540,000	Save this sum as anti-corruption campaign is not part of the mandate of the Ministry.	-	24,540,000
ERGP16114535	MANPOWER AUDIT IN THE 36 STATES &	17,550,026	This is no longer necessary in these days of IPPIS and other steps taken to verify actual	-	17,550,026

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	FCT		staff strength and needs and the elimination of ghost works. Save this sum.		
ERGP16114537	PROCUREMENT OF TRAINING CONSUMABLES	35,027,500	All the votes here are about capacity building and should be merged. 50% of the entire sum should be approved.	69,801,250.00	69,801,250.00
ERGP16114553	HUMAN CAPACITY DEVELOPMENT FOR THE MINISTRY'S PROFESSIONALS OFFICERS TO BUILD & EQUIP STAKEHOLDERS FOR THE PURPOSE OF ATTAINING THE MANDATE OF THE MINISTRY	78,975,000			
ERGP16114129	ANNUAL CONFERENCE OF PROFESSIONAL DEPARTMENTS AND AGENCIES UNDER THE MINISTRY.	25,600,000			
ERGP16114580	OUTSOURCING, OPERATIONS AND MANAGEMENT OF THE HEADQUARTERS, 36 STATES INCLUDING FCT AND ZONAL OFFICES.	145,000,000			
			How is this vote different from a provision already made: "ERGP16114130 OPERATIONS OF ZONAL AND STATE LABOUR OFFICES INCLUDING FCT ONGOING N90,600,000"? Reduce the two by 50%.	72,500,000.00	72,500,000.00

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ONGOING				
ERGP8114478	UPGRADE OF EMPLOYMENT EXCHANGES TO JOB CENTRES IN ALL 36 STATES OF THE FEDERATION AND FCT	1,095,000,000	This is unclear. How will this reduce unemployment and create jobs? The preliminary recommendation is to save this sum unless the Ministry provides a reasonable answer to the above question.	-	1,095,000,000
ERGP9114542	ESTABLISHMENT OF RAPID RESPONSE LABOUR DISPUTE CENTERS ACROSS THE 36 STATES AND FCT	92,500,000	Save this sum as this should not be a priority of government in these austere times.	-	92,500,000
SUBTOTAL				142,301,250.00	184,391,276.00
NATIONAL DIRECTORATE OF EMPLOYMENT					
Many of the votes for the NDE are votes that cannot be tied to clear works, services, goods, materials or deliverables. Most do not have locations. NASS should do extreme vetting before approval.					
ERGP8114729	BUSINESS ENHANCEMENT TO IMPROVE COMPETITIVENESS	111,000,000	This is a nebulous provision that has no activities, services and deliverables. It can only lead to waste and or encourage mismanagement of resources. Kindly save this sum.	-	111,000,000
ERGP8114735	TRANSIENT JOB CREATION	111,000,000	This is also a nebulous provision that has no activities, services and deliverables. It can only lead to waste and or encourage mismanagement of resources. Kindly save this sum.	-	111,000,000
ERGP8114736	ENTERPRISE CREATION FOR	111,000,000	This is yet another nebulous provision that has no activities, services and deliverables. It	-	111,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PERSONS TRAINED IN TECHNICAL SKILLS		can only lead to waste and or encourage mismanagement of resources. Kindly save this sum.		
ERGP8114743	JOB CREATION ACROSS THE AGRICULTURAL VALUE CHAIN	111,000,000	Again, another nebulous provision that has no activities, services and deliverables. It can only lead to waste and or encourage mismanagement of resources. Kindly save this sum.	-	111,000,000
ERGP8114775	CAPACITY DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY IN EMPLOYMENT GENERATIO	101,628,507	Another nebulous provision that has no activities, services and deliverables. It can only lead to waste and or encourage mismanagement of resources. Kindly save this sum.	-	101,628,507
ERGP8114748	IMPROVEMENT OF STAKEHOLDERS ENGAGEMENT IN NDE SERVICE DELIVERY	17,862,381	Same as above	-	17,862,381
ERGP8114740	JOB CREATION FOR YOUNG ENTREPRENEURS	55,500,000	This provisions needs clarity and if not forthcoming, save the vote.	-	55,500,000
ERGP8114741	JOB AND WEALTH CREATION FOR WOMEN	48,100,000	This provisions needs clarity and if not forthcoming, save the vote.		48,100,000
ERGP8114769	STRENGTHENING OF ACCOUNTABILITY AND TRANSPERENCY IN GOVERNANCE	13,240,665	This provisions needs clarity and if not forthcoming, save the vote.		13,240,665

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8114793	CONSTRUCTION OF PALM OIL MILL	10,000,000	This project has no specific location. Get details of where this project is to be executed or save this sum entirely.	-	
SUBTOTAL				-	680,331,553.00
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT					
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS					
ERGP1107050	STRATEGIC NEGOTIATION AND ENGAGEMENT	150,000,000	What are the good, works, services, deliverables of this vote? Nothing concrete and tangible. The preliminary recommendation is to save this sum if the Ministry fails to clarify the vote.	-	150,000,000
ERGP1107061	DIGITALIZATION AND DEVELOPMENT OF THE INDUSTRIAL DATABA	300,000,000	What is the difference between the two votes? What are the deliverables? A play on words? This vote is on the very high side. Reduce by two thirds.	150,000,000	300,000,000.00
ERGP1107388	IMPLEMENTATION OF EXECUTICE ORDER 1 & 3 - DIGITALIZATION/AUTOMATION OF PROCESSES	150,000,000			
ERGP1107433	ENABLING BUSINESS ENVIRONMENT	1,000,000,000	This vote is vague in meaning and has no deliverables. What exactly is the N1 billion for? The preliminary recommendation is to save the sum.	-	1,000,000,000
SUBTOTAL				150,000,000.00	1,450,000,000
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY					
The votes of the Authority are heavy in capital expenditure and needs to be properly vetted in terms of value for money and the relationships between the investments and government policies. What has been the value added delivered by previous investments in items of jobs, attracting foreign or local investments, etc.?					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP29102752	PROVISION OF IT HARDWARE EQUIPMENT , SOFTWARE AND CONSULTANCY SERVICES ONGOING	509,135,746	This huge vote needs to be unpacked and clarified. Evidently, it is on the high side and needs to be reduced by not less than 50%.	254,567,873.00	254,567,873.00
SUBTOTAL				254,567,873.00	254,567,873.00
CONSUMER PROTECTION COUNCIL					
ERGP30103371	DEVELOPMENT OF CONSUMER PROTECTION REGULATIONS	250,000,000	This is joke carried too far. What is the process of developing regulations that costs so much? Reduce by 90%.	25,000,000.00	225,000,000.00
ERGP3103354	PURCHASE OF PROJECT VEHICLES (1 TOYOTA LANDCRUISER V8, 4 TOYOTA PRADO XLE, 6 TOYOTA HILUX 2.7L AUTO, 1 TOYOTA CAMRY, 1 COASTER BUS, 4 16 SEATER (HUMMER) HAICE BUS, 2 MOTOR CYCLE)	110,131,950	Putting brand names of items to be procured in the budget is against the stipulation of the PPA. It forecloses competition. For local content: are there no Nigerian alternatives?		
SUBTOTAL				25,000,000.00	225,000,000.00
SMEDAN - H/QTRS					
ERGP30115264	SUPPLY OF TRICYCLES FOR YOUTH	100,000,000	Although these may be constituency or zonal intervention projects; this is not the way to		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	EMPOWERMENT IN BADE, YUSUFARI AND JAKUSKO LGAs OF YOBE STATE		reduce poverty, create wealth, jobs or empower the youths. These votes could be better utilized to produce lasting and sustainable impacts. Supply of tricycles and buses which may be imported adds little or no value to the economy. NASS should consider reprogramming these funds for more value for money activities, goods, works and services.		
ERGP30115265	SUPPLY OF TRICYCLES FOR YOUTH EMPOWERMENT IN NGURU, MACHINA AND KARASUWA LGAs OF YOBE STATE	100,000,000			
ERGP30115266	SUPPLY OF SHARON BUSES FOR YOUTH EMPOWERMENT IN NGURU, MACHINA AND KARASUWA LGAs OF YOBE STATE	120,000,000			
ERGP30115267	SUPPLY OF SHARON BUSES FOR YOUTH EMPOWERMENT IN NGURU, MACHINA AND KARASUWA LGAs OF YOBE STATE	120,000,000			
ERGP8115008	SUPPLY OF MOTORCYCLE IN FCT	100,000,000			
ERGP8115012	SUPPLY OF BUSES	100,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	AND OTHER VEHICLES IN EKITI SOUTH SENATORIAL DISTRICT, EKITI STATE				
ERGP1114952	ESTABLISHMENT OF ENTERPRISE HUBS/ BUSINESS CLINIC IN ONE LOCATION	50,000,000	Where is this project to be executed? Get the location clarified before approval.		
ERGP27114914	CONSTRUCTION OF 2 ZONAL OFFICES (NORTH & SOUTH)	72,000,000	Where exactly these offices are to be cited need to be mentioned – “North and South” does not provide clarity on the location of the project.		
ERGP8114928	PROJECT SPECIFIC CAPACITY BUILDING MSME	71,500,000	What is the activity, goods, works or service to be delivered by this vote? Save this sum.		71,500,000
ERGP8114942	PURCHASE OF COMPUTERS (50 NO. LAPTOPS AND 100 DESKTOPS)	25,000,000	The demand for administrative capital in the form of computers is too high. Where happened to the existing computers of this Agency? Reduce by 50%	12,500,000.00	12,500,000.00
SUBTOTAL				12,500,000.00	84,000,000.00
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS					
ERGP1106453	GOVERNANCE AND INSTITUTIONAL REFORMS	173,500,000	What exactly is this nebulous vote for? Save this sum entirely.	-	173,500,000
ERGP29106432	COMPUTER SOFTWARE ACQUISITION	138,000,000	Is this a yearly ritual? What happened to previously procured software? Clarify but save not less than 50% of the proposal.	69,000,000.00	69,000,000.00
ERGP1115580	PURCHASE OF ONE (1) TOYOTA	21,000,000	Mentioning the brand name of item to be procured is against the stipulation of the		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	COROLLA, 1.8 CVT UTILITY VEHICLES		PPA. What is the business of Council under a Ministry championing "Buy made in Nigeria" with foreign vehicles when there are local equivalents with better value for money?		
SUBTOTAL				69,000,000.00	242,500,000.00
MINISTRY OF FINANCE					
FEDERAL MINISTRY OF FINANCE - HQTRS					
22020605	SECURITY VOTE (INCLUDING OPERATIONS)	40,000,000	This line item has no deliverables. More clarity on what this vote is for should be provided.		
ERGP29115468	PURCHASE OF COMPUTERS	98,935,949	What happened to previously acquired computers? Reduce by 50%.	49,467,974.50	49,467,974.50
ERGP7102823	COMPUTER SOFTWARE ACQUISITION	130,000,000	What happened to previously acquired computer software? Reduce by 50%.	65,000,000.00	65,000,000.00
	PURCHASE OF MOTOR VEHICLES	80,000,000	What happened to previously acquired motor vehicles? Just the annual ritual? Reduce by 50%.	40,000,000.00	40,000,000.00
SUBTOTAL				154,467,974.50	154,467,974.50
DEBT MANAGEMENT OFFICE					
ERGP3103618	PROCUREMENT OF 2 UNITS OF TOYOTA COROLLA	50,000,000	DMO has no need for a Toyota Corolla car and the market value of a unit of Toyota Corolla cannot be at the rate of N25 million. A brand name in the budget is against the letters of the PPA. DMO needs available Nigerian made or assembled cars. Save 80% of this sum.	10,000,000	40,000,000
ERGP3114616	PROCUREMENT OF	50,000,000	The above argument applies here. There are	15,000,000	35,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	TOYOTA PRADO (1 UNIT)		local alternatives. Save 70% of this sum.		
ERGP29103634	Purchase of 50 COMPUTER DESKTOPS AND 30 LAPTOPS	6,000,000	What happened to previously acquired computers? Save 50% of this sum.	3,000,000	3,000,000
SUBTOTAL				28,000,000	78,000,000
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS					
ERGP7106581	COMPUTER SOFTWARE ACQUISITION	185,000,000	This is unduly high. What happened to previously acquired software? Save 50% of this sum.	92,500,000.00	92,500,000.00
SUBTOTAL				92,500,000.00	92,500,000.00
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS					
ERGP22106225	REVIEW OF NATIONAL YOUTH POLICY	120,000,000	The Ministry does not need N120m to review its Youth Policy. Reduce by 50% as the sum is on the high side.	60,000,000	60,000,000
ERGP30107648	CAPACITY BUILDING & LIFE ENHANCEMENT PROGRAMME	100,000,000	The expenditure item has no meaning. Save the entire sum	-	100,000,000
ERGP5107539	YOUTH EMPOWERMENT IN AGRICULTURAL VALUE CHAIN FOR LOCAL CONTENT DEVELOPMENT	140,000,000	This is a nebulous expenditure item. NASS should clarify before approval.	-	-
23030112	REHABILITATION /	140,000,000	NASS should ask for clarification on this		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	REPAIRS - AGRICULTURAL FACILITIES		budget line item.		
23050102	COMPUTER SOFTWARE ACQUISITION	123,000,000	This is like a yearly ritual. Reduce by 50%	61,500,000.00	61,500,000.00
23050103	MONITORING AND EVALUATION	140,000,000	This is on the high side considering the fact that the Ministry has a few capital projects. Reduce by 40%.	84,000,000.00	56,000,000.00
ERGP8107730	YOUTH EMPOWERMENT IN VOCATIONAL SKILLS	55,000,000	NASS should clarify the actual skills and number of youths to benefit.	-	
ERGP8107576	YOUTH INTERNSHIP IN PRIVATE ORGANISATIONS	135,000,000	Save this sum as the Federal Government has no business paying for internship in private organisations.	-	135,000,000
ERGP8106243	BILATERAL RELATION ON YOUTH DEVELOPMENT AND JOB CREATION NEW	75,000,000	There is need for explanation on how this amount will create jobs.		
SUB TOTAL				205,500,000	412,500,000
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE					
ERGP23112152	PURCHASE OF 1 UNIT OF PRADO JEEP 2.7L LEATHER (V4) FOR CHIEF EXECUTIVE NEW	29,000,000	Specifying the name of the brand of SUV to be procured is against the Public Procurement Act. More so, it will be good and of economic value to Nigeria if we patronize local products. It creates jobs and saves scarce foreign exchange. Save 30% of this sum through procurement of Nigerian	20,300,000	8,700,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			made SUVs.		
SUB TOTAL				20,300,000	8,700,000
NATIONAL YOUTH SERVICE CORPS (NYSC)					
23010106	PURCHASE OF VANS	72,054,749	All these should be procured from local vehicle brands which are of very good quality.		
23010107	PURCHASE OF TRUCKS	74,963,326			
23010108	PURCHASE OF BUSES	34,408,167			
ERGP22100777	PURCHASE OF 100 MOTORCYCLES (BOXER) FOR INSPECTION OF CORPS MEMBERS NEW	34,982,885			
22021032	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE	11,651,846,453	We recommend that this kitting for corps members should be locally produced in order to create jobs and reduce waste of foreign exchange.		
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
23010113	PURCHASE OF COMPUTERS	255,000,000	What happened to computers previously purchased and owned by the Ministry? Do we need to buy computers every year? Reduce by 70%.	76,500,000	178,500,000
23010124	PURCHASE OF TEACHING / LEARNING AID	255,000,000	What happened to teaching/learning aids previously purchased and owned by the Ministry? Do we need to buy these each	76,500,000	178,500,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	EQUIPMENT		year? Reduce by 70%.		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	95,001,208	Another teaching aid in the same ministry? Save this sum.	0	95,001,208
23010105	PURCHASE OF MOTOR VEHICLE	250,000,000	What happened to vehicles previously acquired by the Ministry? Reduce by 50%. But the vehicles must be local brands.	125,000,000	125,000,000
23050101	RESEARCH AND DEVELOPMENT	180,824,958	This amount is too high considering the fact that the Ministry is not a research institute. Reduce by 50%	90,412,479.00	90,412,479.00
23050103	MONITORING AND EVALUATION	1,269,983,000	A billion for M&E? This is on the high side. Ministries have staff that work on M&E and also have vehicles for inspection. Why budget such a high amount? Reduce by 80%	253,996,600.00	1,015,986,400.00
ERGP22110179	EMPOWERMENT OF WOMEN AND OTHER VULNERABLE GROUPS. ONGOING	370,000,000	This provision is not detailed but since it is ongoing, it therefore means that it has been approved in previous years' budget. But what is empowerment? This is a nebulous provision with no concrete activities, goods, works or services and deliverables. Reduce by 50% after verification.	135,000,000	135,000,000
ERGP22111866	DOMESTICATION/IMPLEMENTATION OF VAPP ACT 2015 ONGOING	180,000,000	This is an outrageous provision. There is nothing like domestication of law by the Ministry and implementation does not require any sums of money. The Ministry is not even the Justice Ministry that prosecutes infractions. Save the entire sum.		180,000,000
ERGP22111962	CAPACITY STRENGTHENING AND COORDINATION	263,000,000	This is a meaningless jargon coined to get money out of the Treasury. Whose capacity is to be strengthened? Save this sum.	-	263,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROGRAMMES FOR IMPROVED SERVICE DELIVERY				
ERGP22112998	HUMAN CAPITAL DEVELOPMENT	100,824,958	This is hanging in the air. Who are the proposed beneficiaries? NASS should clarify and verify. Thereafter, save 50% of this sum.	50,000,000	50,824,958
ERGP22112247	REVIEW, IMPLEMENTATION AND MONITORING OF POLICIES & CHARTERS ONGOING	80,000,000	There is need for full details and clarification of this provision.		
ERGP22112027	DOMESTICATION OF UN CONVENTIONS ON THE RIGHT	160,000,000	This is an incomplete statement. Also, domestication of UN Conventions is the duty of NASS. Even if the Ministry is to make contributions or present executive bills, it does not require this huge sum of money. Save 80% of this sum.	32,000,000	128,000,000
ERGP22112253	JURISPRUDENTIAL/CAPACITY ENHANCEMENT MATTER	40,000,000	This is a meaningless jargon designed to get money out of the Treasury. Save the entire sum.	-	40,000,000
ERGP22112264	COMPUTERIZATION, SENSITIZATION/WORKSHOP ON FIDUCIARY MATTERS ONGOING	90,000,000	This is a meaningless jargon designed to get money out of the Treasury. Save the entire sum.	-	90,000,000
SUB TOTAL				839,409,079	2,570,225,045
NATIONAL POPULATION COMMISSION					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
23050105	GAS ROYALTY AND RECONCILIATION	250,000,000	Is this within the mandate of the Commission? Save this sum.	-	250,000,000
		FEDERAL MINISTRY OF TRANSPORTATION			
ERGP1102253	Provision of Transit Hotel at MMIA	82,992,586	Establishing a hotel at NMIA should be left to the private sector to build and run as the government cannot effectively run such a hotel. Save this sum.	-	82,992,586
ERGP12104626	Solar Powered Tricycle and Amphibious Vehicle	10,000,000,000	NASS should clarify this expenditure item before approval. The vote appears to be on the high side.		
ERGP13102731	FEASIBILITY STUDIES FOR NEW STANDARD GAUGE RAIL LINE 1. KANO-DAYI-KATSINAJIBIYA INCLUDING THE RELIGNMENT <u>DAMBATA-KAZAURE -KATSINA-JIBIYA-MARADIN</u> IN NIGER REPUBLIC 2. ILELA-SOKOTO-JEGA-YAURI-MAKERA-MINNA-WITH A BRANCH LINE TO KOTANGORA 3. PORTHACOURT-ABA-UMUAHIA-LAFIA-KARU-	450,748,616	Nigeria has no business constructing a rail line into Niger Republic. That is not part of the mandate of the Federal Government. The project should be discontinued and the rail line should end at the borders of Nigeria.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	BAUCHIGOMBE-BIU-MAIDUGURI 4. CALABAR-IKOM-OBUDU-OGOJA-WUKARI-YOLAMAIDUGURI 5. ABA-IKOT EKPENE-IBIONO-ITU- (SPUR TO UYO)- ODUKPANI-CALABAR)				
ERGP30111247	CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER	140,000,000	Do we need a national carrier or a flag carrier? For government to begin to invest in air transport even if it is in conjunction with the private sector is a repudiation of the original privatization policy. This should be left entirely to the private sector to establish a flag carrier. Save this sum.	0	140,000,000
ERGP31102749	CONSULTANCY SERVICES FOR THE CONSTRUCTION OF NEW TERMINAL BUILDING MAKIA, KANO	589,566,063	The vote is on the high side. If consultancy services are so expensive, how much will the actual construction cost? We recommend 50% reduction.	294,783,031.50	294,783,031.50
23050101	RESEARCH AND DEVELOPMENT	805,779,350	MASS should clarify the details of this vote before approval. The vote should also be reduced by 50%.	402,889,675.00	402,889,675.00
23050102	COMPUTER SOFTWARE ACQUISITION	174,872,000	This is part of the annual ritual. What happened to previously acquired software? Reduce by 50%.	87,436,000.00	87,436,000.00

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
SUBTOTAL				785,108,706.50	1,008,101,292.50
0229004001	NATIONAL INLAND WATERWAYS AUTHORITY				
23050171	GOVERNANCE/INSTITUTIONAL REFORM	70,000,002	This line item is nebulous and should be saved.	-	70,000,002
0229006001					
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA					
ERGP29112648	AUTOMATION OF THE COUNCIL OPERATIONAL AND REVENUE COLLECTION TSA SYSTEM INCLUDING SOFTWARE	350,000,000	This is excessive. Reduce to 70%	245,000,000	105,000,000
23050103	MONITORING AND EVALUATION	100,000,000	This monitoring activity can still be carried out without investing N100, 000,000. Reduce by 50%.	50,000,000	50,000,000
ERGP1112610	PURCHASE OF OPERATIONAL AND SECURITY EQUIPMENTS	800,000,000	This budget line item is unclear and needs to be clarified. As a minimum position, save 50% of this vote after clarification.	400,000,000	400,000,000
SUBTOTAL				695,000,000	4,155,000,000
MINISTRY OF MINES AND STEEL DEVELOPMENT					
ERGP10101001	CHANGE OVER SWITCH	15,500,000	Where is this change over switch going to be installed?		
ERGP1100828	RECLAMATION OF ABANDONED MINES SITES	450,000,000	These budgetary votes remind us of the need to enforce extant laws and standards on the polluter pays principle and miners		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1101010	CONSULTANCY SERVICES FOR THE RECLAMATION OF HIGH RISK ABANDONED MINE STIRES AT BARIKIN LADI IN BARIKIN LGA AND PAYFIELD, JOS SOUTH LGA, PLATEAU STATE.	10,500,000	responsibility for environmental remediation. This is ideally not the duty of the state.		
ERGP1101026	REVALIDATION OF ABANDONED MINE SITES NATIONWIDE	60,000,000			
ERGP1100945	CONSULTANCY ON REVENUE AUDITING OF MINING AND EXPLORATION COMPANIES	150,000,000	Should this be the duty of the Ministry or that of NEITI and other revenue collecting agencies? The consultancy fee is apparently on the high side. Reduce by 50%.	75,000,000	75,000,000
ERGP29100794	IT AUTOMATION AND WEB PORTAL MAINTENANCE	245,000,000	This vote is excessive for mere web portal maintenance. There is no indication of any IT automation need. Reduce by 50%.	122,500,000	122,500,000
SUBTOTAL				197,500,000	197,500,000
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					
The proposals of the Ministry are suffused with large sums of money without specifics and details and if not properly clarified, Nigerians will be in the dark as to what these sums of money are voted for. This means that citizens cannot reasonably be expected to monitor projects they do not know about. This is not the way to craft a budget. Transparency which leads to accountability is imperative to make this proposal reasonable. The following are a few examples.					
ERGP27105258	SUPPORT FOR INFRASTRUCTURE, PROJECTS AND	5,464,532,210	This huge vote needs specificity (activities, goods, services, works, construction, deliverables, etc.) and locations of activities.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	COORDINATION SERVICE				
ERGP28115124	SUPPLY, INSTALLATION & COMMISSIONING OF WATER RIGS NATIONWIDE	2,000,000,000	This huge vote needs specificity (activities, goods, services, works, construction, deliverables, etc.) and locations of activities.		
ERGP30105006	PROMOTION AND DEVELOPMENT OF RICE VALUE CHAIN	2,049,660,451	This huge vote needs specificity (activities, goods, services, works, construction, deliverables, etc.) and locations of activities.		
ERGP30105076	PROMOTION AND DEVELOPMENT OF WHEAT VALUE CHAIN	2,607,712,792	This huge vote needs specificity (activities, goods, services, works, construction, deliverables, etc.) and locations of activities.		
ERGP30105109	PROMOTION AND DEVELOPMENT OF SOYA BEANS VALUE CHAIN			1,084,478,708	
ERGP30105123	PROMOTION AND DEVELOPMENT OF MAIZE VALUE CHAINS			911,748,498	
ERGP30105133	PROMOTION AND DEVELOPMENT OF FISHERIES AND AQUACULTURE VALUE CHAIN			1,045,857,876	
ERGP30105134	PROMOTION AND DEVELOPMENT OF CASTOR			371,848,599	
ERGP30105144	PROMOTION AND DEVELOPMENT OF ANIMAL PRODUCTION & HUSBANDRY VALUE CHAIN			1,403,971,596	
ERGP30105152	PROMOTION AND DEVELOPMENT OF HORTICULTURE (FRUITS) VALUE CHAIN			809,664,465	
ERGP30105160	PROMOTION AND DEVELOPMENT OF CASSAVA VALUE CHAIN			927,543,245	
ERGP30105166	PROMOTION AND DEVELOPMENT OF COWPEA VALUE CHAIN			591,916,902	
ERGP30105170	PROMOTION AND DEVELOPMENT OF YAM VALUE CHAIN			595,328,912	
ERGP30105176	PROMOTION AND DEVELOPMENT OF COCOA VALUE CHAIN			1,127,504,576	
ERGP30105182	PROMOTION AND DEVELOPMENT OF GUM ARABIC VALUE CHAIN			770,343,88	
These and similar huge votes in the Agriculture proposals need specificity (activities, goods, services, works, construction, deliverables, etc.) and locations of activities. Otherwise, they are hanging and may be subject to abuse. Nigerians need to know what exactly their money will be used for.					
ERGP30112340	LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE (LIFE)	3,220,392,603	Clarity is needed as to the details of the expenditure.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROGRAMME				
ERGP5105208	NATIONAL GRAZING RESERVES DEVELOPMENT	5,295,000,000	A vote is already being proposed for an activity not backed by law or policy. Kindly save this sum.	-	5,295,000,000
ERGP30105281	GREEN ALTERNATIVE IMPLEMENTATION (GAI)	251,421,768	All the projects in the agriculture proposal are geared towards the implementation of the Green Alternative. There is no need to set aside any special sum for the Green Alternative Save this sum.	-	251,421,768.00
ERGP30105252	COUNTERPART FUNDING	820,493,765	For which programme and fund? Details are needed.		
SUBTOTAL					5,546,421,768
	0232001001 MINISTRY OF PETROLEUM RESOURCES HQTRS				
ERGP2100893	IMPLEMENTATION OF NEW GAS POLICY	120,000,000	Specificity of what this vote is meant is required before approval.		
ERGP2100909	IMPLEMENTATION OF SEVEN (7) BIG WINS	610,000,000	Specificity of what this vote is meant is required before approval.		
ERGP2100938	PETROLEUM INDUSTRY BILL	120,000,000	Specificity of what this vote is meant is required before approval. The Bill is still in NASS and various provisions have been made over the years for this bill without any tangible results. Kindly save this sum.	-	120,000,000
ERGP7100922	PROJECT MONITORING AND EVALUATION	300,395,671	Specificity of what this vote is meant is required before approval. However, the vote is unduly high for the capital projects listed in the budget proposal. Save 50% of this sum.	150,197,835.50	150,197,835.50

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
SUBTOTAL				150,197,835.50	270,197,835.50
FEDERAL MINISTRY OF WATER RESOURCES					
ERGP28110309	SPECIAL INTERVENTION FOR NORTH EAST AND IDPS - PROVISION OF PORTABLE WATER	1,000,000,000	Details of the project(s) are needed for accountability purposes.		
ERGP28110316	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	2,000,000,000	Details of the project(s) are needed for accountability purposes		
ERGP28110518	CONSTRUCTION OF 27 SMALL EARTH DAMS (MDGS)	304,977,000	Details of the project(s) are needed for accountability purposes		
ERGP28110640	LIQUIDATION OF LIABILITIES (DEBTS)	500,000,000	Details and specifics are needed.		
ERGP28110653	PAYMENT OF OUTSTANDING LIABILITIES FOR WORKS EXECUTED AND RETENTION FEE	650,000,000			
ERGP28111008	PROMOTION OF GENDER/WOMEN PARTICIPATION IN IRRIGATED AGRICULTURE FOR FOOD SECURITY	120,000,000	There is little or no specificity in this line item. Provide details but save 30%.	84,000,000.00	36,000,000.00
ERGP28111133	PROMOTION AND ADVOCACY FOR HOUSEHOLD SANITATION AND	267,966,988	There is little or no specificity in this line item. Provide details but save 30%.	187,576,891.60	80,390,096.40

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	HYGIENE FACILITIES IN THE RURAL AREAS				
ERGP28111142	AFDB-SUPPORTED WATER QUALITY MONITORING NETWORK; MONITORING ACTIVITIES, WATER QUALITY SURVEILLANCE, HOUSEHOLD WATER TREATMENT, WATER SAFETY PLANS.	161,272,109	Details of the project(s) are needed for accountability purposes		
ERGP30111145	DEPARTMENTAL REVIEW WORKSHOPS, TRAINING AND CAPACITY BUILDING.	94,843,814	The sum of 398,543,814.00 is for capacity building under different names. Save 40% of the sums and use 60% for capacity building.		
ERGP30111611	CAPACITY BUILDING FOR STAFF OF WATER SECTOR	147,500,000			
ERGP30111648	CAPACITY BUILDING FOR ACCOUNTS & BUDGET OFFICERS	44,000,000		239,126,288.40	159,417,525.60
ERGP30111995	CAPACITY BUILDING FOR INTERNAL AUDIT STAFF IN LINE WITH IPSAS & GIFMIS	31,200,000			
ERGP30111818	CAPACITY BUILDING FOR	35,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROFESSIONALIZATION OF THE DEPARTMENT OF RBOI				
ERGP30111824	NEED ASSESSMENT FOR INSTITUTIONAL CAPACITY BUILDING	15,000,000			
ERGP30112006	NEEDS ASSESSMENT FOR INSTITUTIONAL CAPACITY STRENGTHENING OF GHRS AND GWIN PROJECT	26,000,000			
ERGP30112071	CAPACITY BUILDING FOR SURVEY, MAPPING AND GEOINFORMATICS STAFF.	5,000,000			
SUBTOTAL				510,703,180.00	275,807,622.00
FEDERAL MINISTRY OF NIGER DELTA HQTRS					
ERGP27104119	HOUSING UNITS AND INFRASTRUCTURAL FACILITIES IN THE NIGER DELTA REGION	536,000,000	NASS should demand details and specific locations.		
ERGP28103960	PROVISION OF MINI WATER SCHEMES IN THE NINE STATES OF THE NIGER DELTA REGION	220,000,000	NASS should demand details and specific locations.		
ERGP29111411	CONSULTANCY FOR SUPERVISION OF INFRASTRUCTURE	150,000,000	NASS should demand details and specific locations		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30104062	CAPACITY BUILDING AND EMPOWERMENT IN AGRICULTURE AND OTHER VALUE CHAIN IN ABIA STATE, AKWA-IBOM, BAYELSA, CROSS-RIVER, DELTA, EDO, IMO, ONDO AND RIVERS STATES.	214,000,000	NASS should demand the specifics and details of this vote before approval.		
ERGP30104069	ACCESS MANAGEMENT OF MITIGATION ACTION PLAN	40,000,000	This is a meaningless vote. Save this sum.	-	40,000,000
ERGP30104071	CORRIDOR PHYSICAL DEVELOPMENT PLAN AND COLLABORATION	30,500,000	This is a meaningless vote. Which corridor? Save this sum.	-	30,500,000
ERGP30104073	CORRIDOR PRESERVATION PROJECT	40,000,000	This is a meaningless vote. Which corridor? Save this sum	-	40,000,000
ERGP30104028	CONSULTANCY FOR ENVIRONMENTAL IMPACT ASSESSMENT FOR MNDA PROJECTS/IMPACT MITIGATION MONITORING	300,000,000	Specific projects of the Ministry have money set aside for their EIA. Save 80% of this amount	60,000,000.00	240,000,000.00
SUBTOTAL				60,000,000.00	350,500,000.00

SUMMARY OF SAVINGS

Savings from Recommendations	209,280,755,300.40
Budget Preparation and Administration Expenses	3,600,598,961
Refreshments and Meals	2,255,653,030.00
Welfare Packages	4,233,265,448
GRAND TOTAL	219,370,272,739.40

Two Hundred and Nineteen Billion, Three Hundred and Seventy Million, Two Hundred and Seventy Two Thousand, Seven Hundred and Thirty Nine Naira, Forty Kobo Only.