

RECOMMENDATIONS ON THE LINE ITEMS OF

FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND

WASTEFUL ESTIMATES IN THE **2024 FEDERAL**

APPROPRIATION BILL



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

Compiled by

Centre for Social Justice

For

Citizens Wealth Platform (CWP)

@

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ACKNOWLEDGEMENT

Centre for Social Justice (CSJ) acknowledges the hard work and dedication of its staff in the compilation of this pull-out.

INTRODUCTION

Nigeria is undergoing an economic and fiscal crisis of monumental proportions. The currency has been devalued officially to N750 to 1USD while the street value is above N1000 to 1USD. Inflation is at all time high of 28% year on year while Nigerians living in multi-dimensional poverty is in excess of 130 million. Debt service gulps over 80% of revenue and insecurity rules the land.

In the 2024 executive budget proposals, the aggregate expenditure is N27.5trillion and the expected revenue is N18.32trillion, and the deficit is N9.18trillion. Debt service will gulp N8.493trillion. With this scenario, the reasonable expectation is that every available resource in the 2024 federal budget proposal would be targeted at concrete deliverables. Indeed, frivolous, inappropriate, unclear and wasteful expenditure should be eliminated to the minimum. A large part of the funding of the budget will be borrowed and it will be foolhardy to borrow and waste the borrowed funds. There are so many projects that are vaguely described and without location; a play on words using terms like empowerment and sensitization, etc.

The State House and Presidency vote is suffused with bloated routine maintenance, renovation and repair work, purchase of SUVs and vehicles in the billions of naira. These are not priorities for spending borrowed money. Service wide votes continue the tradition of lump sum votes for vaguely described expenditure items which at the end of the year cannot guarantee value for money. The vote of the Ministry of Agriculture and Food Security is suffused with projects that have no locations, class of beneficiaries and sometimes no clear deliverables. This is the case in over 90% of the projects. This has been the norm in agriculture budgeting over the years. The most troubling part of this proposal is that many of the unclear proposals are to be funded from debt. Borrowing and demonstrating a clear intent to mismanage the resources is economic sabotage of the highest order and should be discontinued. The vote needs to be totally repackaged and these nebulous expenditure proposals made clear and to be of benefit to Nigerians.

The 12 River Basin Development Authorities sit on thousands of acres of public land and over the years, get allocations for tractors, farm equipment, implements, fish and livestock replenishment, seeds, processing machinery and implements, etc. They should be revenue centres that remit billions of Naira to FGN instead of the current approach where they gulp money without any meaningful contribution to the revenue. The land, machinery and other infrastructure could be capitalized for collaboration with the private sector for commercial farming that will generate revenue for government. At a minimum, RBDAs should be compelled to fund their personnel and recurrent expenditure pending when they are fully weaned of public funding.

There are many new and ongoing projects proposed by the National Rural Electrification Agency without geographic location and class of beneficiaries beyond stating the name of the state or the geopolitical zone. It is imperative for NASS to verify that such project are

actually ongoing or the exact locations of the new ones before approval. The locations should be included in the approved budget. The Agency's budget proposal is a clear example of how not to present a budget proposal. There seems to be a deliberate attempt to propose interventions in a way and manner that cannot be monitored and project locations will only be known to the Agency.

The meagre resources allocated to the Federal Ministry of Works have been so thinly spread across hundreds of projects to the extent that money will be spent without any concrete improvements in the works sector. In the interim, NASS should prune down the number of projects and focus on a few which can be improved from available resources. Otherwise, voting N100m, N200m to major road projects (even when prudently spent) will amount to a waste of resources. Some roads even got as low as N10m. This is a joke taken too far. The Federal Roads Authority Bill needs to be enacted to provide other sustainable sources of road financing and management apart from the treasury.

Eze Onyekpere

Lead Director

Centre for Social Justice

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
STATE HOUSE – HQTRS AND STATE HOUSE OPERATIONS - VICE PRESIDENT					
ERGP27101865	RENOVATION WORK ON 8 NO. BLOCKS OF 16 NO. 2 B/R FLATS AT STATE HOUSE SECURITY QUARTERS	328,503,624	This is an ongoing renovation work for so much. Reduce by 50%.	164,251,812	164,251,812
ERGP27201255	CONSTRUCTION OF OFFICE COMPLEX FOR SAs and SSAs	3,500,000,000	This cannot be a priority project for now. Where was the office of previous SAs and SSAs? Save this vote.	-	3,500,000,000
ERGP27201256	ACQUISITION, RENOVATION, REHABILITATION AND FURNISHING OF STATE HOUSE ANNEX	3,500,000,000	This cannot be priority in the present economic downturn.	-	3,500,000,000
ERGP7101471	SYSTEMATIC COLLECTION AND ASSESSMENT OF DATA ABOUT PROJECTS AND PROGRAMMES TO AID MANAGEMENT TO MAKE DECISIONS	68,725,000	There are several ministries, departments and agencies of government already involved in data collection and assessment. This is a duplication. Save this vote.	-	68,725,000
ERGP7102245	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATIONS OF THE VILLA.	9,200,045,297	It is a mere routine; it is annual and only for electrical and mechanical installations. This vote is excessive. Save 90% of this vote.	920,004,530	8,280,040,767
ERGP7201299	PURCHASE OF STATE HOUSE OPERATIONAL VEHICLES	4,000,000,000	This is not a priority after provisions made in previous years and the N5.8bn 2023 Supplementary Budget vote. Save this vote.		4,000,000,000

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ERGP7201300	REPLACEMENT OF SUV VEHICLES	2,000,000,000	Provisions have been made in previous years and the N5.8bn 2023 Supplementary Budget vote. Save this vote.		2,000,000,000
ERGP7201301	JULIUS BERGER LIABILITIES ON ROUTINE MAINTENANCE 2022 & 2023 AND WORK AS DIRECTED 2022-2023 INCLUSIVE OF KADUNA WORK	4,500,000,000	This vote raises several queries. Is it that the earlier votes were insufficient or were not fully released? Did anyone spend without appropriation in the hope of getting money in a new budget? NASS should clarify before approval.	-	-
ERGP27201257	RENOVATION OF PRESIDENT QUARTERS AT THE STATE HOUSE, PRESIDENTIAL VILLA, ABUJA	500,000,000	This is not necessary after a sum in excess of N20bn was voted for renovation and acquisition of buildings in the State House in the 2023 Supplementary budget. Save this vote	-	500,000,000
ERGP27201258	RENOVATION OF VICE PRESIDENT QUARTERS AT STATE HOUSE, PRESIDENTIAL VILLA ABUJA	300,000,000	Another renovation after the provisions of the Supplementary Budget. Save this vote.	-	300,000,000
Subtotal					22,313,017,579
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT					
ERGP9213048	RENOVATION OF DODAN BARRACKS PRESIDENTIAL LODGE	5,000,000,000	N4bn was provided for RENOVATION OF DODAN BARRACKS-OFFICIAL RESIDENCE OF MR. PRESIDENT in the 2023 Supplementary Budget. Save this vote.	-	5,000,000,000
ERGP9213050	FULL DIGITALIZATION OF THE ENTIRE STATE HOUSE AND LAGOS STATE OFFICES AND	10,000,000,000	This provision is nebulous and a play on words as the deliverables are not clear. Digitization is the	-	10,000,000,000

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	QUARTERS		process of converting analogue information into a digital format. Which information in the State House is in paper and analogue format? Save this vote. This is a slush fund that cannot be accounted for.		
Subtotal					15,000,000,000
FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING - HQTRS					
ERGP29213103	DIGITIZATION OF FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING HQTRS	1,000,000,000	This provision is nebulous and a play on words as the deliverables are not clear. Digitization is the process of converting analogue information into a digital format. Which information the Ministry is in paper and analogue format? Save this vote. This is a slush fund that cannot be accounted for.	-	1,000,000,000
ERGP30210322	PROVISION OF WORKFLOW AUTOMATION WITH ACCOUNTING LEDGERS THAT SEAMLESSLY INTEGRATE WITH EXISTING FINANCIAL SYSTEMS	25,000,000	Is this different from the above digitization process?	-	-
ERGP30210323	IMPLEMENTATION OF ELECTRONIC DOCUMENT MANAGEMENT AND ARCHIVING OF ALL ACCOUNT RECORDS.	35,000,000	Is this different from the above digitization process?	-	-
ERGP29213106	PROVISION OF MEDIA EQUIPMENT AND MANPOWER DEVELOPMENT OF PRESS, MEDIA AND INFORMATION OFFICERS OF THE FMBEP HQTRS	800,000,000	This vote is too big for an activity that is not of high priority in the midst of excruciating poverty. Save 80% of this vote.	160,000,000	640,000,000
ERGP30210257	OFFICE IMPROVEMENT SECURITY AND PROCUREMENT OF ESSENTIAL OFFICE	285,693,000	"Office improvement security" is a jargon with the meaning only known to the Ministry. The		285,693,000

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	EQUIPMENTS		essential office equipment has no name. what happened to previously purchased office equipment? Save this vote.		
ERGP30213105	MONITORING AND EVALUATION OF CAPITAL PROJECTS IMPLEMENTATIONS	2,200,000,000	All these votes speak to monitoring and evaluation- one and the same issue. Reduce by 50%.	1,414,150,000	1,414,150,000
ERGP30213107	DEVELOPMENT AND OPERATIONALIZATION OF CITIZEN M&E ENGAGEMENT APPLICATION TOOLS ACROSS THE COUNTRY	500,000,000			
ERGP30210259	INSTITUTIONALISATION OF THE MONITORING AND EVALUATION SYSTEM AT NATIONAL AND SUB-NATIONAL LEVELS INCLUDING QUARTERLY PHYSICAL VERIFICATION OF IMPLEMENTED, ON-GOING POLICIES PROGRAMMES AND PROJECTS+ FUNDED IN THE CAPITAL BUDGET	109,000,000			
ERGP30210260	EVALUATION OF MAJOR FEDERAL GOVERNMENT INTERVENTION ACROSS THE FEDERATION	19,300,000			
Subtotal					3,339,843,000

PRESIDENTIAL AIR FLEETS (STATE HOUSE)

The proposed expenditure of N20.5bn for the presidential air fleet is on the high side and the Executive/NASS should consider selling off not less than 50% of the aircrafts to make the fleet more manageable and less expensive to the treasury. Not more than N10bn should be voted for this; vis, a 50% cut in the expenditure proposal. **Reduce by 50%**

Subtotal				10,250,000,000	10,250,000,000
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SERVICE WIDE VOTE

“The Committee noted the widely held view of the abuse of the utilization of Service Wide Votes. It was the view of the Committee that budget heads currently captured under that vote could actually be captured either under specific MDAs or the Contingency Vote. Considering the constitutional provision for the Contingency Vote, it is believed that the Service Wide Vote is not only an aberration, but also an avoidable duplication. The

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<i>Committee therefore recommends that Service Wide Votes should be abolished and items currently captured under it transferred to the Contingency Vote or to the appropriate MDAs". Oronsaye Committee on Reforming the Cost of Governance.</i>					
ERGP1211685	SPECIAL INTERVENTION SDG's 1	67,021,087,924	Save 50% of these votes and use the other 50% for the purpose if details are provided. This appears like a slush fund for unknown purposes. Different votes without details and specificity. The total of these votes is N717bn and this is to be disbursed at the discretion of the executive, unknown to Nigerians. This has been the practice since 1999 and there is no evidence of the investments in terms of improvements in the living standards of Nigerians. NASS should not approve this without details that will not just be shown to NASS but published on the website of the Budget Office of the Federation like other votes	358,510,543,962	358,510,543,962
ERGP1211688	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (NPRGS)	150,000,000,000			
ERGP16210802	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (NPRGS) – RECURRENT	100,000,000,000			
ERGP16210792	PRESIDENTIAL AMNESTY PROGRAMME: REINTEGRATION OF TRANSFORMED EX-MILLITANTS	65,000,000,000			
ERGP16210804	NATIONAL SOCIAL INVESTMENT PROGRAMME - NSIP (RECURRENT)	200,000,000,000			
ERGP22211684	NIGERIA YOUTH DEVELOPMENT FUND	25,000,000,000			
ERGP22212125	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000			
ERGP9213044	SPECIAL PROJECTS	108,000,000,000			
Subtotal					358,510,543,962
FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION					
ERGP22213023	INTERVENTION FUND	10,000,000,000	What is the meaning of "intervention fund"? What is the fund supposed to deliver in terms of activities and projects? This vote continues the nebulous tradition of service wide votes. Save this vote.	-	10,000,000,000

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ERGP22208259	THE DEVELOPMENT OF A MULTI-SECTORAL FUNDING BASKET FOR HUMANITARIAN AND POVERTY ALLEVIATION ACTIVITIES/INTERVENTIONS	181,650,000	There is no defined activity, project or program. Clarity is needed before approval.		
Subtotal					10,000,000,000
NATIONAL SOCIAL INVESTMENT OFFICE					
ERGP22200695	CCT (NCTO + NASSCO)	135,230,000	These funds are proposed for interventions that have been ongoing in the last eight years but have failed to produce credible results. They have provided for slush funds susceptible to mismanagement. The school feeding program turned out a scam during COVID while earlier disbursed tradermoni have not been recovered. The GEEP resources should be saved. Issues on information and misinformation is outside the mandate of the Office and the proposed fund should be saved. The National Social Register has been discredited by governors and it is difficult to know the basis of identifying beneficiaries of these schemes. The details and basis of projects, activities and programs should be in the public domain before NASS approval.		
ERGP22200698	MONITORING AND EVALUATION (M&E)	162,842,215			
ERGP22200699	HOME-GROWN SCHOOL FEEDING	1,352,300,000			
ERGP22200702	GEEP (MARKETMONI, TRADERMONI, FARMERMONI)	811,380,000		-	811,380,000
ERGP22200705	NSIP OFFICE	405,847,099			
ERGP22200708	MIS/INFORMATION TECHNOLOGY	171,742,210		-	171,742,210
ERGP22200711	JCU (N-POWER + BUILD & EQUIP+ SKILLS FOR JOBS + INNOVATION HUBS)	1,352,300,000			
Subtotal					983,122,210
AUDITOR GENERAL FOR THE FEDERATION					

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<p>The effectiveness and independence of the office of the Auditor General for the Federation is dependent on a number of factors and funding is one of the most critical. The office of the Auditor General is the foremost anti-corruption agency recognized in the constitution while most other agencies are creatures of statutes. The proposed vote is too small and meagre and shows that the Federal Government pays lip service to structured anti-corruption work that is not tied to politics. The office needs not less than N50bn to effectively meet its constitutional mandate. Some of the savings we proposed in this pullout should be reprogrammed to the office.</p>					
FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS					
ERGP30201578	PURCHASE OF MOTOR VEHICLES FOR MINISTRY ACTIVITIES	927,727,000	This is on the very high side. Reduce by 50%	463,863,500	463,863,500
ERGP3201567	OUTSTANDING LIABILITIES AND JUDGEMENT DEBTS	2,950,000,000	Should this Ministry be in charge of vetting and settlement of judgement debts instead of the Ministry of Justice?	-	-
ERGP9212409	PREPARATIONS / SELECTIONS FOR ANNUAL NATIONAL HONOURS AWARD & INVESTITURE	600,000,000	This is on the very high side. Reduce by 50%	300,000,000	300,000,000
Subtotal					763,863,500
STATUTORY TRANSFERS					
<p>Statutory transfers in the sum of N1.376 trillion is stated as bulk figures without disaggregation. This is wrong as no MDA or arm of government is entitled to spend public funds in a way and manner unknown to the citizen, the tax payer and ultimate sovereigns on whose behalf the MDA or arm of government purports to act or exercise authority.</p>					
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA)					
<p>NALDA has provisions for farm inputs - maize, cassava, wheat, palm seedlings rice, fingerlings, poultry and boreholes. There are provisions for agrochemicals, fertilisers, land clearing, air spraying equipment, harvesters, etc. The capital expenditure totals N3,181,049,452. The central question is; if FGN invests and indeed has been investing so much in NALDA year after year, what is FGN expecting or getting in return? Save the capital vote and start the process of commercializing investments in NALDA. The N3.181bn investment ordinarily should yield revenue of not less than N5bn to FGN. FGN borrows money, pays salaries and provides capital and gets nothing in return. NALDA duplicates the functions of the Ministry of Agriculture and should be merged with the Ministry.</p>					
FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY					
<p>The vote of the Ministry is suffused with projects that have no locations, class of beneficiaries and sometimes no clear deliverables. This is the case in over 90% of the projects. This has been the norm in agriculture budgeting over the years. The most troubling part of this proposal is that many of the unclear proposals are to be funded from debt. Borrowing and demonstrating a clear intent to mismanage the resources is economic sabotage of the highest order and should be discontinued. The vote needs to be totally repackaged and these nebulous expenditure proposals made clear and to be of benefit to Nigerians. A few of these votes will be highlighted.</p>					

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ERGP10175045	PROVISION AND INSTALLATION OF SOLAR POWERED STREETLIGHT IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	739,755,000	No location and no identification of beneficiaries. The vote of the National Rural Electrification Agency is suffused with solar energy projects without locations. Save this vote	-	739,755,000
ERGP1208759	REFORM OF AGRICULTURE AND FOOD SECURITY INSTITUTIONS FOR RENEWED HOPE AGENDA	300,126,000	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	300,126,000
ERGP1208767	ESTABLISHMENT OF AGRICULTURAL MARKETING INCUBATION CENTRES FOR YOUTH AND WOMEN ACROSS THE SIX GEO-POLITICAL ZONES	1,501,555,600	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	1,501,555,600
ERGP1208771	FOOD SECURITY CROPS VALUE CHAINS DEVELOPMENT PROGRAMS	800,034,000	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	800,034,000
ERGP12175035	CONSTRUCTION OF FEEDER ROADS IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	4,059,014,748	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	4,059,014,748
ERGP28175039	PROVISION OF PORTABLE WATER IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	2,660,000,000	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	2,660,000,000
ERGP30159116	COUNTERPART FUNDING OF AGRICULTURAL PROJECTS WITH DONOR AGENCIES	1,179,770,130	Which donor agency is involved? Save this vote	-	1,179,770,130
ERGP30174688	PROMOTION AND DEVELOPMENT OF FISHERIES AND AQUACULTURE VALUE CHAIN	1,600,666,000	No location, identification of class of beneficiaries and deliverables. Save this vote	-	1,600,666,000
ERGP30208781	EDUCATION PROMOTION OF HOME GARDEN, HOME ECONOMICS AND NUTRITION	4,007,567,900	Meaningless jargon to get money and out of treasury while delivering nothing. Save this vote.	-	4,007,567,900

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	KNOWLEDGE TRANSFER AND PRACTICE AT THE STATE AND LOCAL GOVERNMENTS LEVELS FOR THE RENEWED HOPE INITIATIVE FOR FOOD AND NUTRITION SECURITY				
ERGP30208807	PROVISION OF INFRASTRUCTURE FOR INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS) & CAPACITY BUILDING FOR ACCOUNTS AND BUDGET OFFICERS ON IPSAS MODULES, CUSTOMIZED CAPACITY BUILDING FOR BUDGET AND ACCOUNTS OFFICERS AND ENHANCEMENT ON GIFMIS MODULES FOR ACCOUNTS AND BUDGET OFFICERS	1,005,000,546	Meaningless jargon to get money out of treasury while delivering nothing. Save this vote	-	1,005,000,546
ERGP5211693	RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP) (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	4,500,000,000	No location, identification of class of beneficiaries and deliverables. Very painful that we borrowed and also intent of mismanaging the proceeds of borrowing. Save this vote	-	4,500,000,000
ERGP5211699	VALUE CHAIN DEVELOPMENT PROJECT (VCDP) (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	22,500,000,000	No location, identification of class of beneficiaries and deliverables. Very painful that we borrowed and also intent of mismanaging the proceeds of borrowing. Save this vote	-	22,500,000,000
Subtotal					44,853,489,924
FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS					
ERGP30204081	TELECOMMUNICATION INFRASTRUCTURE AND POLICY IMPLEMENTATION	113,526,261			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30204129	DIGITAL PUBLIC INFRASTRUCTURE	700,790,485	NASS should clarify the difference between the two proposals before approval		
NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)					
ERGP30124845	PERFORMANCE MANAGEMENT PROJECT	56,000,000	These projects have been specifically and intentionally designed to be vague, pointing to no class of beneficiaries or deliverables/results to improve living conditions. They should be saved.	-	56,000,000
ERGP30124959	GLOBAL AIDS STRATEGY AND IMPLEMENTATION COORDINATION PROJECT	48,618,500		-	48,618,500
ERGP30125346	NACA HIV COORDINATION PROJECT	139,471,000		-	139,471,000
ERGP3197294	ADMINISTRATIVE AND MANAGEMENT PROJECT	75,495,843		-	75,495,843
ERGP3197293	FINANCIAL MANAGEMENT AND COORDINATION PROJECT	68,321,500		-	68,321,500
ERGP30124651	NIGERIA'S HIV SUSTAINABILITY PROJECT	41,206,000		-	41,206,000
Subtotal					429,112,843
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT – HQTRS					
ERGP29210397	PROCUREMENT OF COMPUTERS AND ITS ACCESSORIES	300,000,000	This amount is excessive, 80% of this should be saved	60,000,000	240,000,000
ERGP29212951	EXTERNAL PROMOTIONS AND DOMESTIC MEDIA: ACQUISITION OF COMMUNICATION TECHNOLOGY AND SOLID MINERALS AWARENESS	1,000,000,000	There is no need to acquire communications technology. Existing media can be used for awareness for the Ministry. For awareness, this amount is excessive. Save 80% of this vote.	200,000,000	800,000,000
ERGP3210381	ESTABLISHMENT OF A NIGERIAN SOLID MINERALS COMPANY LIMITED	2,375,000,000	NASS should examine the details of the proposed company - the need to reduce the cost of governance and the value-added proposal before approval.	-	-
ERGP3210382	FORMALIZATION OF ILLEGAL MINERS TO JOIN ARTISANAL	300,000,000	This is an administrative function that shouldn't attract so much	60,000,000	240,000,000

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	COOPERATIVES WITHIN A SPECIFIED WINDOW PERIOD		financial cost. Also, this line item has attracted votes in previous budgets. Reduce by 80%.		
ERGP3210398	STATE MINERAL RESOURCES AND ENVIRONMENTAL MANAGEMENT COMMITTEE (MIREMCO)	1,350,000,000	MIREMCO is a state level committee. Why should FGN be responsible for funding it? Save this vote.	-	1,350,000,000
ERGP3210517	REVALIDATION OF ABANDONED MINE SITES NATIONWIDE	90,000,000	This is an administrative function that should not cost this much. 80% of this should be saved. Moreover, the establishment of the Environmental Protection and Rehabilitation fund under S.121 of the Nigeria Minerals and Mining Act will take care of this.	18,000,000	72,000,000
ERGP3213084	RECLAMATION OF 8NOS. ABANDONED MINES SITE AND REHABILITATION OF LAND FOR OTHER ALTERNATIVE USES	100,000,000	What is the difference between "revalidation" and "reclamation" and what is the process involved in the two if they are different? Again, the establishment of the Environmental Protection and Rehabilitation fund under S.121 of the Nigeria Minerals and Mining Act will take care of this. Save this vote.	-	100,000,000
ERGP3210535	IT AUTOMATION AND WEB PORTAL MAINTENANCE	30,000,000	This amount is excessive; 80% of this should be saved	6,000,000	24,000,000
ERGP3210728	PROCUREMENT OF PROJECT VEHICLES FOR FIELD MINER OFFICERS	1,405,000,000	Considering the current economic hardship in the country, local content should be given top priority and the sum should be reduce by 50%	702,500,000	702,500,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP3210689	PROCUREMENT OF CAPITAL STORE ITEMS	1,000,000,000	Procurement for capital store items that do not have names? Save this vote.	-	1,000,000,000
ERGP3213081	ACQUIRING OF FIXED ASSET PROPERTY FOR SOLID MINERALS DEVELOPMENT	3,400,500,000	Fixed assets and property that do not have names. Save this vote.	-	3,400,500,000
ERGP3211701	MINERAL SECTOR DEVELOPMENT PROJECT (MULTILATERAL /BILATERAL PROJECT TIED LOAN)	5,004,993,644	The Ministry should provide details before the approval of this expenditure.	-	-
SUBTOTAL					7,929,000,000
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS					
ERGP18110701	SUSTAINABLE DEVELOPMENT GOALS (SDGS) TRACKING FOR WATER SUPPLY (WASHNORM)	167,385,199	Clarify with the votes for SDGs in the Service Wide Votes to ensure that there is no duplication.	-	-
ERGP19190865	IMPLEMENTATION OF NATIONAL FLOOD PREPAREDNESS PLAN	23,509,157	There is nothing like implementation of a plan without specific projects or activities. Save this vote.	-	23,509,157
ERGP30124770	IMPLEMENTATION OF NATIONAL WATER RESOURCES MASTER PLAN	114,105,494	There is nothing like implementation of a plan without specific projects or activities. Save this vote.	-	114,105,494
ERGP28110316	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	889,311,643	This jargon says nothing of what is to be delivered, activities or projects. Save this vote.	-	889,311,643
ERGP28111008	PROMOTION OF GENDER/ WOMEN PARTICIPATION IN IRRIGATED AGRICULTURE FOR FOOD SECURITY	188,073,257	Provide the activities, projects for this big vote. Save this vote if the Ministry is not forthcoming with explanations.	-	-
ERGP28111123	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN SOME PUBLIC PLACES SUCH AS MARKETS, TRANSPORT HUBS, PARKS, ETC	129,822,790	Save this vote as there is no project locations. This vote comes after specific projects and locations on the same subject matter have been provided.	-	129,822,790

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP28124537	CAMPAIGN TO END OPEN DEFECATION IN NIGERIA FUND: MONITORING, ADVOCACY, SENSITIZATION, PROMOTION, COMMUNICATION AND PROVISION OF SANITATION AND HYGIENE FACILITIES TO END OPEN DEFECATION PRACTICE NATIONWIDE	1,356,313,140	This huge sum of money is hanging without deliverables, activities, projects or locations of projects. This is a clearly a slush fund. Save this vote.	-	1,356,313,140
ERGP28124572	DAMS AND RESERVOIR OPERATIONS SURVEILLANCE PROGRAMME	159,403,663	All these votes are for surveillance, maintenance and safety of dams presented in different names but all speak to the same issue and purpose. Deploy 10% and save 90%	49,180,949	4,426,285,324
ERGP28111800	RBDAs DAM SAFETY INSPECTION AND SURVEILLANCE	6,582,564			
ERGP28111754	OPERATIONALIZATION OF THE GUIDELINES FOR OPERATIONS AND MAINTENANCE OF RBDAs' DAMS AND IRRIGATION INFRASTRUCTURE	7,522,930			
ERGP28110649	DAM SAFETY MONITORING	78,210,989			
ERGP28110633	COUNTERPART FUNDING FOR TRIMMING PROGRAMME ON DAM SAFETY	3,761,465			
ERGP28205203	ENHANCING CAPABILITY OF STAFF OF DAMS AND RESERVOIRS FOR OPERATION AND MAINTENANCE OF DAMS STRUCTURES	47,018,314			
ERGP28156991	REHABILITATION OF WATER INFRASTRUCTURE (DAMS, WATER SUPPLY, AND IRRIGATION) NATIONWIDE	415,594,880			
ERGP28212300	REHABILITATION OF DAMS AND RESERVOIRS NATION WIDE	4,200,000,000			
ERGP28206035	HANDS-ON FOR DESIGN, REVIEW AND CONSTRUCTION, REHABILITATION OF IRRIGATION AND DRAINAGE SCHEMES	1,014,105,494			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP28207544	PROVISION OF SOLAR POWERED BOREHOLES IN VULNERABLE COMMUNITIES, CRITICAL DISASTER CHALLENGED AREAS	355,458,456	This provision lacks details, coming after specific provisions have been made. Save this vote.	-	355,458,456
ERGP28211718	TRANSFORMING IRRIGATION MANAGEMENT IN NIGERIA (TRIMING) PROJECT (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	23,250,000,000	Please provide details before approval especially as this project is new.	-	-
ERGP28211719	NIGERIA SUSTAINABLE URBAN RURAL WATER AND SANITATION PROJECT (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	4,727,703,000	Please provide details before approval especially as this project is new.	-	-
ERGP28211720	URBAN WATER SECTOR REFORM AND AKURE WATER SUPPLY AND SANITATION PROJECT (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	4,815,000,000	Please provide details before approval especially as this project is new.	-	-
ERGP28211721	NIGERIA PROGRAM FOR INTEGRATED DEVELOPMENT AND ADOPTATION TO CLIMATE CHANGE (PIDACC) (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	7,697,250,000	Please provide details before approval especially as this project is new.	-	-
ERGP28212299	CONSTRUCTION OF RURAL ACCESS ROADS NATION WIDE	2,700,000,000	This is a hanging slush fund, without project locations, coming after specific provisions on the same issue and has no deliverables. Save this vote.	-	2,700,000,000
ERGP28212301	CONSTRUCTION/ REHABILITATION OF WATER SUPPLY SCHEMES NATION WIDE	4,000,000,000	This is a hanging slush fund, without project locations, coming after specific provisions on the same issue and has no deliverables. Save this vote.	-	4,000,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP28212302	SUPPORT FOR DEVELOPMENT AND ENHANCEMENT OF WATER SANITATION AND HYGIENE	1,000,000,000	This is a hanging slush fund, without project locations, coming after specific provisions on the same issue and has no deliverables. Save this vote.	-	1,000,000,000
Subtotal					16,008,911,498
RIVER BASIN DEVELOPMENT AUTHORITIES					
The 12 River Basin Development Authorities sit on thousands of acres of public land and over the years, get allocations for tractors, farm equipment, implements, fish and livestock replenishment, seeds, processing machinery and implements, etc. They should be revenue centres that remit billions of Naira to FGN instead of the current approach where they gulp money without any meaningful contribution to the revenue. The land, machinery and other infrastructure could be capitalized for collaborations with the private sector for commercial farming that will generate revenue for government. At a minimum, RBDAs should be compelled to fund their personnel and recurrent expenditure pending when they are fully weaned of public funding.					
FEDERAL MINISTRY OF TRANSPORT - HQTRS					
ERGP13195543	PROVISION FOR RAILWAY MODERNIZATION	1,500,000,000	Most of the votes for railways are for its modernization. So, a special modernization vote not attached to any location, activity, etc., is a slush fund. Save this vote.	-	1,500,000,000
ERGP16170832	IMPLEMENTATION OF THE PERFORMANCE MANAGEMENT SYSTEM, ENTERPRISE CONTENT MANAGEMENT AND OTHER ACTIVITIES OF FCSSIP SUCCESSION PLAN	150,000,000	This is meaningless jargon. Save this vote.	-	150,000,000
ERGP16189694	DIGITALIZATION OF AGREEMENTS AND INSTRUMENTS (INCLUDING ONLINE LEGAL DATA STORAGE), REVIEW OF TRANSPORT SECTOR BILLS AND LAWS, STRENGTHENING LEGAL FRAMEWORK, PROPER MANAGEMENT OF LITIGATION AND OTHER LEGAL RELATED MATTERS	200,000,000	A play on words that says nothing. Digitization of agreements and online storage are not costly activities. What is the cost of reviewing bills beyond the human resources (staff of the Ministry) to do the same? Reduce the vote by 80%.	40,000,000	160,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP18143064	SPECIAL INTERVENTION PROGRAMMES AND INITIATIVES IN THE SECTOR	265,000,000	Any project that is so special that it cannot be given a name should not be funded with tax payers money. Save this vote.	-	265,000,000
ERGP30134349	MONITORING AND COORDINATION OF THE CAPITAL BUDGET IMPLEMENTATION OF THE MINISTRY AND ITS AGENCIES.	100,000,000	One and the same vote. Save one.	-	-
ERGP7152835	MONITORING AND EVALUATION OF CAPITAL PROJECTS BY THE MINISTRY.	100,000,000		-	100,000,000
Subtotal					2,175,000,000
FEDERAL MINISTRY OF AVIATION AND AEROSPACE DEVELOPMENT - HQTRS					
ERGP31142585	GENERAL CONSULTANCY FOR THE PROJECTS	500,000,000	No projects were identified and there cannot be a general consultancy for all projects proposed in the budget. Save this vote.	-	500,000,000
ERGP31144153	CONSULTANCY SERVICES FOR PRELIMINARY AND FINAL DESIGN OF BAYELSA AIRPORT AND PRELIMINARY MASTER PLAN OF AIRPORTS CITY	10,000,000	The two votes demonstrate that consultancies are specific and project tied and do not hang in the air.	-	-
ERGP31144160	CONSULTANCY FOR THE CONCESSION OF THE FOUR (4) INTERNATIONAL AIRPORTS (LAGOS, ABUJA, KANO & PORT-HARCOURT)	85,252,667		-	-
ERGP31157357	DEVELOPMENT OF AEROSPACE UNIVERSITY ABUJA	2,000,000,000	This is a waste of resources. There is no need for a new university. A new faculty can be developed in an existing university instead of building a new one from the scratch. Save this vote.	-	2,000,000,000
Subtotal					2,500,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
FEDERAL MINISTRY OF POWER -HQTRS					
The continued public funding of distribution and rural electrification projects is of doubtful legal validity considering the privatisation of the distribution subpart of the electricity value chain. The scenario is like this: FGN through the Ministry and National Rural Electrification Agency invests heavily in distribution infrastructure and extending electricity to rural areas including providing/replacing transformers and as soon as this is done, the DISCOs move in to start collection of tariffs. A clear case of DISCOs reaping where they did not sow. Even if FGN still partly owns the DISCOs, it should take inventory of its commitments post privatisation and factor it into the ownership structure and profits of the DISCOs. There is a contradiction in continued investment of public money for private profits, especially when the bulk of the funds are borrowed.					
ERGP10175571	GRANT AID COUNTERPART FUNDING FOR DONOR ASSISTED PROJECTS	250,000,000	Before approval, the executive should provide the specific donor funds are specifically tied to their donor/grantor	-	-
ERGP10175682	10MW KATSINA WIND FARM	463,010,322	This project has been ongoing for over 10 years. It is either we provide sufficient funds for its completion or we cut short our loss by stopping the funding.	-	-
ERGP10175691	PROVISION OF BASIC AMENITIES FOR PROJECT AFFECTED COMMUNITIES AT 38 RESETTLEMENT SITES (SCHOOLS, SOLAR BOLE HOLES, LATERARITE ROADS AND HEALTH CRAE CENTRES), SURVEY AND LAND DEMARCATION	2,370,000,000	These 38 sites should be made publicly available before approval.	-	-
ERGP10175724	POWER SECTOR REFORM COORDINATION ACTIVITIES.	575,000,000	What are these coordinating activities that do not have a name. save 60% of this vote.	230,000,000	345,000,000
ERGP10175788	PROGRAMME FOR PROMOTING INVESTMENT AND DEVELOPMENT OF THE POWER SECTOR	300,000,000	This is a slush fund as it goes to no activities, projects or deliverables. Save the vote.	-	300,000,000
ERGP10208659	ALTERNATIVE POWER SUPPLY PROGRAMME FOR PUBLIC INSTITUTION	100,000,000	There is no context for these provisions. They are hanging and		100,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10208661	CONSULTANCY SERVICES FOR ALTERNATIVE POWER SUPPLY PROGRAMME	120,000,000	should be saved. There are unanswered questions; which institution? Alternative to which source of power?		120,000,000
ERGP1175759	DATA COLLECTION AND ANALYSIS ON MINISTRY'S PROJECT SITES IN THE SIX GEO-POLITICAL ZONES	442,000,000	The two votes address the same issue. Save 60% of the votes.	460,000,017	690,000,025
ERGP10175750	SPECIALISED ASSESSMENT AND EVALUATION OF CAPITAL PROJECTS AND IMPLEMENTATION	708,000,042			
Subtotal					1,555,000,025
NATIONAL RURAL ELECTRIFICATION AGENCY					
<p>There is the sum on N54,000,000 each for REHABILITATION/CONSTRUCTION AND COMPLETION OF ON-GOING RURAL ELECTRIFICATION SCHEME IN 36 states of the Federation. It is proposed as an ongoing project. However, there is no geographic location beyond stating the name of the state. It is imperative for NASS to verify that such project is actually ongoing before approval. The locations should be included in the approved budget. The Agency's budget proposal is a clear example of how not to present a budget proposal. There seems to be a deliberate attempt to propose interventions in a way and manner that cannot be monitored and project locations will only be known to the Agency.</p>					
ERGP10206445	PROVISION OF SOLAR HOME SYSTEMS TO VULNERABLE HOMES IN SOUTH SOUTH	150,000,000	There is no location and identification of the beneficiaries is vague. Save the vote.	-	150,000,000
ERGP10206459	PROVISION OF SOLAR HOME SYSTEMS TO VULNERABLE HOMES IN SOUTH WEST	150,000,000	These projects have no locations even when they are purportedly ongoing. Furthermore, there are specific projects with locations across the states. There is no indication of beneficiaries. The implication is that these proposals are not tied to any location or deliverable and clearly, this is a ploy to get funds out of the treasury in a manner unknown to	-	150,000,000
ERGP10206462	PROVISION OF SOLAR MINI GRID WITH ELECTRIC VEHICLE CHARGING CAPABILITY IN NORTH CENTRAL	250,000,000		-	150,000,000
ERGP10206474	PROVISION OF SOLAR MINI GRID WITH ELECTRIC VEHICLE CHARGING CAPABILITY IN NORTH EAST	250,000,000		-	250,000,000
ERGP10206481	PROVISION OF SOLAR MINI GRID WITH ELECTRIC VEHICLE CHARGING CAPABILITY IN	250,000,000		-	250,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	NORTH WEST		Nigeria's budgeting practice and jurisprudence. Save these votes.		
ERGP10206518	PROVISION OF SOLAR MINI GRID WITH ELECTRIC VEHICLE CHARGING CAPABILITY IN SOUTH EAST	250,000,000		-	250,000,000
ERGP10206523	PROVISION OF SOLAR MINI GRID WITH ELECTRIC VEHICLE CHARGING CAPABILITY IN SOUTH SOUTH	250,000,000		-	250,000,000
ERGP10206533	PROVISION OF SOLAR MINI GRID WITH ELECTRIC VEHICLE CHARGING CAPABILITY IN SOUTH WEST	250,000,000	Same position as above. Save the vote.	-	250,000,000
ERGP10206708	ELECTRIFICATION AND PROVISION OF SOLAR STREET LIGHTS IN LGAS IN OYO STATE	250,000,000	Same position as above. Save the vote.	-	250,000,000
ERGP10206710	PROVISION OF SOLAR MINI GRID SOLUTION LGAS IN OYO STATE	250,000,000	Same position as above. Save the vote.	-	250,000,000
ERGP10206712	PROVISION OF SOLAR MINI GRID FOR FARMERS WITHIN SELECTED COMMUNITIES IN OYO STATE	250,000,000	Same position as above. Save the vote.	-	250,000,000
ERGP10206773	PROVISION OF INTEGRATED POWER SOLUTION AT NORTH CENTRAL, NORTH WEST, NORTH EAST.	100,000,000	Same position as above. Save the vote.	-	100,000,000
ERGP10206777	PROVISION OF INTEGRATED POWER SOLUTION AT SOUTH SOUTH, SOUTH WEST, SOUTH EAST.	100,000,000	Same position as above. Save the vote.	-	100,000,000
ERGP10206780	PROVISION OF SOLAR STREET LIGHTS FOR ENERGIZING SECURITY IN NORTH CENTRAL	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206782	PROVISION OF SOLAR STREET LIGHTS FOR ENERGIZING SECURITY IN NORTH EAST	200,000,000	Same position as above. Save the vote.	-	200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10206790	PROVISION OF SOLAR STREETS LIGHT FOR ENERGIZING SECURITY IN NORTH WEST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206796	PROVISION OF SOLAR STREET LIGHTS FOR ENERGIZING SECURITY IN SOUTH EAST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206799	PROVISION OF SOLAR STREET LIGHTS FOR ENERGIZING SECURITY IN SOUTH SOUTH	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206803	PROVISION OF SOLAR STREET LIGHTS FOR ENERGIZING SECURITY IN SOUTH WEST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206806	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE OF AGRICULTURE IN NORTH CENTRAL	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206807	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE OF AGRICULTURE IN NORTH EAST	200,000,000	Same position as above. Save the vote.	--	200,000,000
ERGP10206810	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE OF AGRICULTURE IN NORTH WEST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206815	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE OF AGRICULTURE IN SOUTH EAST	200,000,000	Same position as above. Save the vote.	--	200,000,000
ERGP10206818	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE OF AGRICULTURE IN SOUTH SOUTH	200,000,000	Same position as above. Save the vote.	-	200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10206822	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE OF AGRICULTURE IN SOUTH WEST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206826	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE IN AGRICULTURAL CLUSTERS IN NORTH CENTRAL	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206828	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE IN AGRICULTURAL CLUSTERS IN NORTH EAST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206832	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE IN AGRICULTURAL CLUSTERS IN NORTH WEST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206838	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE IN AGRICULTURAL CLUSTERS IN SOUTH EAST	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206842	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE IN AGRICULTURAL CLUSTERS IN SOUTH SOUTH	200,000,000	Same position as above. Save the vote.	-	200,000,000
ERGP10206845	PROVISION OF SOLAR MINI GRID AND PRODUCTIVE USE EQUIPMENT FOR PRODUCTIVE USE IN AGRICULTURAL CLUSTERS IN SOUTH WEST	200,000,000	Same position as above. Save the vote.	-	200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10206861	PROVISION OF SOLAR HOME SYSTEMS TO VULNERABLE HOMES IN NORTH WEST	150,000,000	Same position as above. Save the vote.	-	150,000,000
ERGP10206865	PROVISION OF SOLAR HOME SYSTEMS TO VULNERABLE HOMES IN SOUTH EAST	150,000,000	Same position as above. Save the vote.	-	150,000,000
ERGP10206873	PROVISION OF SOLAR STREETLIGHTS WITHIN INDIGENT COMMUNITIES NATIONWIDE	50,000,000	Same position as above. Save the vote.	-	50,000,000
ERGP10206880	PROVISION OF SOLAR STREET LIGHTS WITHIN INDIGENT COMMUNITIES IN SOUTH SOUTH	50,000,000	Same position as above. Save the vote.	-	50,000,000
ERGP10206884	PROVISION OF SOLAR STREETLIGHTS WITHIN INDIGENT COMMUNITIES IN SOUTH EAST	50,000,000	Same position as above. Save the vote.	-	50,000,000
ERGP10206893	PROVISION OF SOLAR STREETLIGHTS WITHIN INDIGENT COMMUNITIES IN SOUTH WEST	50,000,000	Same position as above. Save the vote.	-	50,000,000
ERGP10206895	PROVISION OF SOLAR STREETLIGHTS WITHIN INDIGENT COMMUNITIES IN NORTH WEST	50,000,000	Same position as above. Save the vote.	-	50,000,000
ERGP10206901	PROVISION OF SOLAR STREETLIGHTS WITHIN INDIGENT COMMUNITIES IN NORTH EAST	50,000,000	Same position as above. Save the vote.	-	50,000,000
ERGP10206917	PROVISION OF POWER IMPROVEMENT IN NORTHERN NIGERIA.	70,000,000	Same position as above. Save the vote.	-	70,000,000
ERGP10206904	PROVISION OF SOLAR STREET LIGHTS WITHIN INDIGENT COMMUNITIES IN NORTH CENTRAL	50,000,000	Same position as above. Save the vote.	-	50,000,000
Subtotal					6,970,000,000
FEDERAL MINISTRY OF NIGER DELTA HQTRS					
ERGP10204838	PURCHASE AND INSTALLATION OF TRANSFORMERS IN SELECTED LOCATIONS IN NIGER DELTA	250,000,000	Provisions have been made for specific projects and activities and	-	250,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP23178299	CONSTRUCTION OF A BLOCK OF 4 CLASSROOMS WITHIN EDO STATE	31,336,741	these proposals have no locations and can be installed anywhere across nine states of the Niger Delta or in a state. Save these votes	-	31,336,741
ERGP23203228	SUPPLY OF SCHOOL FURNITURES FOR SELECTED PRIMARY SCHOOLS IN THE NIGER DELTA REGION	100,000,000		-	100,000,000
ERGP23204861	CONSULTANCY SERVICES FOR DESIGN WORKS AND MONITORING OF INFRASTRUCTURE	250,000,000	This proposal has no deliverable. Save the vote.	-	250,000,000
ERGP22203198	COMMUNITY MOBILIZATION PROJECT ON PEACE BUILDING IN THE NIGER DELTA REGION	80,000,000	This proposal is vague, without location and deliverables. Save this vote.	-	80,000,000
ERGP25203234	MEDICAL OUTREACH PROGRAMME FOR COMMUNITIES IN EDO STATE	100,000,000	This proposal is vague and without location. Save this vote.	-	100,000,000
ERGP27177763	CONSTRUCTION OF SKILL ACQUISITION CENTRE IN THE NINE STATES OF THE NIGER DELTA REGION (GLOBAL)	20,000,000	Provisions have been made for specific projects and activities and these proposals have no locations and can be installed anywhere across nine states of the Niger Delta or in a state. Save these votes	-	20,000,000
ERGP27177765	CONSTRUCTION OF HEALTH CENTRES IN THE 9 NIGER DELTA STATES (GLOBAL)	80,123,233		-	80,123,233
ERGP27177766	CONSTRUCTION OF CLASSROOMS IN THE 9 NIGER DELTA STATES (GLOBAL)	800,000,000		-	800,000,000
ERGP29203220	ICT PROGRAMME FOR YOUTH AND WOMEN ON CYBER SECURITY, DEVELOPMENT OF METAVERSE AND DIGITAL ECONOMY	100,000,000	This is a nebulous vote. Is it for training/capacity building or for what exactly and at which location, state or local government? Save the vote	-	100,000,000
ERGP30203201	IMPLEMENTATION OF PERFORMANCE MANAGEMENT SYSTEM (PMS)	150,000,000	This is a play on words without a deliverable. What exactly is the public fund to be used for? Save this vote	-	150,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)	
ERGP30203204	ENTERPRISE CONTENT MANAGEMENT OF MNDD RECORDS	160,000,000	This is a play on words without a deliverable. What exactly is the public fund to be used for? Save this vote	-	160,000,000	
ERGP5203194	PROCHASE AND SUPPLY OF TRACTORS FOR DISTRIBUTION TO SELECTED FARMERS IN NIGER DELTA	250,000,000	A slush fund to me mismanaged. Proposed beneficiaries have no identity, location and are unknown. Save this vote.	-	250,000,000	
ERGP5203116	COMPLETION OF INTEGRATED AGRO PROCESSING PLANTS IN THE NIGER DELTA REGION	50,000,00	Completion of agro processing plants is a new project and has no location. This is clearly an intent to steal from the treasury. Save this vote.	-	50,000,00	
ERGP8203121	UPSKILLING AND EMPOWERMENT OF YOUTHS AND WOMEN IN ABIA STATE	100,000,000	A play on words, no deliverables and no concrete projects and activities. Save these votes.	-	100,000,000	
ERGP8203128	EMPOWERMENT OF YOUTHS AND WOMEN IN AKWA IBOM STATE	100,000,000		-	100,000,000	
ERGP8203144	UPSKILLING AND EMPOWERMENT OF YOUTHS AND WOMEN IN BAYELSA STATE	150,000,000		-	150,000,000	
ERGP8203160	EMPOWERMENT OF YOUTHS AND WOMEN IN CROSS RIVER STATE	100,000,000		-	100,000,000	
ERGP8203164	UPSKILLING AND EMPOWERMENT OF YOUTHS AND WOMEN IN DELTA STATE	100,000,000		-	100,000,000	
ERGP8203169	UPSKILLING AND EMPOWERMENT OF YOUTHS AND WOMEN IN EDO STATE	200,000,000		-	200,000,000	
ERGP8203173	EMPOWERMENT OF YOUTHS AND WOMEN IN IMO STATE	100,000,000		-	100,000,000	
ERGP8203177	JOB CREATION AND EMPOWERMENT OF YOUTHS AND WOMEN IN ONDO STATE	100,000,000				100,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8203183	UPSKILLING AND EMPOWERMENT OF YOUTHS AND WOMEN IN RIVERS STATE	100,000,000			100,000,000
Subtotal					3,471,459,974
FEDERAL MINISTRY OF SPORTS DEVELOPMENT – HQTRS					
ERGP26212068	PURCHASE OF 1 NO LEXUS JEEP RX 570/1 NO PRADO LC300 3.5L TWIN TURBO AUTO LEATHER SEAT	300,000,000	This is a gross misplacement of priority and should be saved. It is not for the use of athletes but for ostentatious lifestyle of officials. This cannot be a priority.	-	300,000,000
Subtotal					300,000,000
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
<p>Most of the projects provided under this Ministry are not targeted at any specific group, but generally on Nigerian women. There are very few broad locations and the projects are not framed with clear deliverables. For instance, what is WOMEN CLIMATE CHANGE AND ENVIRONMENT: CLEAN ENERGY (SOLAR ENERGY), PROMOTION OF WOMEN'S RIGHTS AND SOCIAL JUSTICE, EMPOWERMENT OF WIDOWS AND INDIGENT WOMEN, etc. How do you monitor these projects? These projects should be reworked and made specific, targeted and with clear locations and deliverables.</p>					
ERGP22207656	COMPUTERIZATION AND NETWORKING OF THE FINANCE AND ACCOUNTS DEPARTMENT IN THE MINISTRY	192,837,838	All these proposals speak to the same issues. Save 60% of the votes	125,135,135	187,702,703
ERGP22211403	COMPUTER AUDITING, ACQUISITION AND INSTALLATION OF AUDITING SOFTWARE	30,000,000			
ERGP30207660	PURCHASE OF COMPUTERS AND ASSOCIATED PRODUCTS FOR THE FINANCE AND ACCOUNTS DEPARTMENT	90,000,000			
ERGP30207673	JURISPRUDENTIAL ENHANCEMENT INTERACTION SYNERGIES AND LEGISLATIVE ADVOCACY ON ENACTMENTS AND POLICIES TOUCHING ON THE MANDATE OF THE MINISTRY.	22,272,727	This is a meaningless jargon. Save this vote	-	22,272,727

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
Subtotal					209,975,430
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS					
The Ministry has many projects and little resources so thinly spread across the projects to the extent that it is doubtful whether the objects of the projects will be achieved. The Ministry should consider rationalizing projects to focus on projects with high level impact.					
ERGP20212921	CLIMATE CHANGE MITIGATION/ADAPTATION INITIATIVES	20,000,000,000	These proposals state nothing about the activities, projects and interventions to be done with the votes. Clarity is needed before approval. These votes are for vague, unspecified activities without location and clear deliverables. Moreover, the votes are small and to be utilized over entire geopolitical zones. Save these votes.	-	-
ERGP30211731	AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPES (ACRESAL) PROJECT (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	28,777,500,000		-	-
ERGP19192118	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT OF WASTE FOR THE MOST VULNERABLE GROUP IN THE SOCIETY (NORTH EAST)	20,659,936		-	20,659,936
ERGP19192120	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT OF WASTE FOR THE MOST VULNERABLE GROUP IN THE SOCIETY KATSINA, KATSINA STATE (NORTH WEST)	50,988,461		-	50,988,461
ERGP19192121	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT OF WASTE FOR THE MOST VULNERABLE GROUP IN THE SOCIETY (SOUTH WEST)	20,659,936		-	20,659,936
ERGP19192123	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT OF WASTE FOR THE MOST	20,659,936		-	20,659,936

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	VULNERABLE GROUP IN THE SOCIETY (SOUTH EAST)				
Subtotal					112,968,269
SMEDAN - H/QTRS					
ERGP22212126	TRAINING, EMPOWERMENT AND PROVISIONS OF AGRICULTURAL GRANTS IN SOME SELECTED COMMUNITIES IN GOMBE STATE	500,000,000	If this is not a constituency project, save and reprogramme the fund. It can be easily abused and mismanaged. There is no proper definition of beneficiaries.	-	500,000,000
ERGP22212152	SUPPLY OF KEKE NAPEP TO THE UNDERPRIVILEGED IN THE SEVEN STATES OF THE NORTH WEST ZONE	400,000,000	No identified beneficiaries over a wide location. Excellent opportunity to steal public resources. KEKE NAPEP not the way forward for job creation or economic empowerment.	-	400,000,000
ERGP22212154	SUPPLY OF KEKE NAPEP TO THE UNDERPRIVILEGED IN THE SEVEN STATES OF THE NORTH CENTRAL ZONE	400,000,000	Same position as above. Save this vote.	-	400,000,000
ERGP22212167	SUPPLY OF KEKE NAPEP TO PEOPLE IN COMMUNITIES IN THE SIX STATES OF THE NORTH CENTRAL ZONE	250,000,000	Same position as above. Save this vote.	-	250,000,000
ERGP22212174	SUPPLY OF KEKE NAPEP TO PEOPLE IN COMMUNITIES IN THE SEVEN STATES OF THE NORTH WEST ZONE	300,000,000	Same position as above. Save this vote.	-	300,000,000
ERGP22212171	SUPPLY OF KEKE NAPEP TO PEOPLE IN COMMUNITIES IN THE SIX STATES OF THE NORTH EAST ZONE	250,000,000	No identified beneficiaries over a wide location. Excellent opportunity to steal public resources. KEKE NAPEP not the way forward for job creation or economic empowerment.	-	250,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP22212179	SUPPLY OF KEKE NAPEP TO PEOPLE IN COMMUNITIES IN THE FIVE STATES OF THE SOUTH EAST ZONE	250,000,000	Same position as above. Save this vote.	-	250,000,000
ERGP22212181	SUPPLY OF KEKE NAPEP TO PEOPLE IN COMMUNITIES IN THE FIVE STATES OF THE SOUTH SOUTH ZONE	250,000,000	Same position as above. Save this vote.	-	250,000,000
ERGP22212182	SUPPLY OF KEKE NAPEP TO PEOPLE IN COMMUNITIES IN THE FIVE STATES OF THE SOUTH WEST ZONE	250,000,000	Same position as above. Save this vote.	-	250,000,000
ERGP3114955	ONE LOCAL GOVERNMENT ONE PRODUCT (OLOP)	740,000,000	The acronym and slogan (OLOP), considering that it has been ongoing for several years has nothing to show for the huge expenditure of resources. It is time to cut short the waste and reprogramme the vote.	-	740,000,000
ERGP8114928	PROJECT SPECIFIC SKILL DEVELOPMENT ON MSME	150,000,000	A slush fund, no class of beneficiaries, no project location. Save this vote.	-	150,000,000
Subtotal					3,740,000,000
FEDERAL MINISTRY OF FINANCE – HQTRS					
ERGP25211723	NIGERIA-COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAM (NG-CARES) (MULTILATERAL/ BILATERAL PROJECT TIED LOAN)	1,547,826,923	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS should demand public clarification before approval	-	-
ERGP27211725	FAMILY HOME FUNDS HOUSING FINANCING PROJECT (HELP TO OWN) (MULTILATERAL/ BILATERAL PROJECT TIED LOAN)	15,000,000,000	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS	-	-

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			should demand public clarification before approval		
ERGP27211726	FAMILY HOME FUNDS HOUSING FINANCING PROJECT (STUDENT HOUSING) (MULTILATERAL/ BILATERAL PROJECT TIED LOAN)	12,662,505	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS should demand public clarification before approval	-	-
ERGP30211730	NATIONAL INFORMATION COMMUNICATION TECHNOLOGY INFRASTRUCTURE BACKBONE (NICTIB) PHASE 11 PROJECT (MULTILATERAL/ BILATERAL PROJECT TIED LOAN)	43,500,000,000	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS should demand public clarification before approval.	-	-
ERGP7203901	STATISTICS ON EVIDENCE BASED PUBLIC POLICY MAKING AND ADMINISTRATION (HRM)	220,000,000	This is jargon with no meaning and no deliverable or result. The Ministry of Finance is not the official statistics agency. Save the vote	-	220,000,000
ERGP7204231	PREPARATION OF NATIONAL TAX EXPENDITURE REPORT (TSD)	10,000,000	This vote is too small considering the humungous tax expenditure incurred by FGN. A study that is empirical and targeted at informing policy decision making cannot be funded by this paltry sum. Increase to not less than N50m	-	-
ERGP8211727	INVESTMENT IN DIGITAL AND CREATIVE ENTERPRISES (IDICE) (TRAINING OF ENTERPRENUERS IN CREATIVITY AND DIGITAL TECHNOLOGY) (MULTILATERAL/ BILATERAL PROJECT TIED LOAN)	51,518,301,150	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS should demand public clarification before approval	-	-

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8211728	INVESTMENT IN DIGITAL AND CREATIVE ENTERPRISES (IDICE) (TRAINING OF ENTREPRENEURS IN CREATIVITY AND DIGITAL TECHNOLOGY) (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	45,496,115,798	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS should demand public clarification before approval	-	-
ERGP8211729	INVESTMENT IN DIGITAL AND CREATIVE ENTERPRISES (IDICE) (TRAINING OF ENTREPRENEURS IN CREATIVITY AND DIGITAL TECHNOLOGY) (MULTILATERAL/BILATERAL PROJECT TIED LOAN)	18,375,000,000	What exactly is this loan funds expected to achieve? What are the key activities, locations and who are the beneficiaries? NASS should demand public clarification before approval	-	-
Subtotal					220,000,000
FEDERAL MINISTRY OF WORKS					
The meagre resources allocated to this critical sector have been so thinly spread across hundreds of projects to the extent that money will be spent without any concrete improvements in the works sector. In the interim, NASS should prune down the number of projects and focus on a few which can be improved from available resources. Otherwise, voting N100m, N200m to major road projects (even when prudently spent) will amount to a waste of resources. Some roads even got as low as N10m. This is a joke taken too far. The Federal Roads Authority Bill needs to be enacted to provide other sustainable sources of road financing and management apart from the treasury.					
ERGP12168413	MONITORING AND EVALUATION OF CAPITAL PROJECTS ACROSS THE COUNTRY QUARTERLY	118,915,326	The votes for budget monitoring and evaluation are on the high side. See also votes on audit verification in ERGP12210151, ERGP12210152, ERGP12210153, ERGP12210154, ERGP12210155, ERGP12210156, ERGP12210157, ERGP12210158 totaling N145m.	347,182,663	347,182,663
ERGP12168479	INTER-MINISTERIAL PROGRAMME WITH FISCAL RESPONSIBILITY COMMISSION, BUDGET OFFICE CABINET AFFAIRS AND OFFICE OF THE AND MINISTRY OF SPECIAL DUTIES	35,000,000			
ERGP12168501	DESIGN, HOSTING AND TECHNICAL MANAGEMENT OF CONTRACT PERFORMANCE AND COMPLIANCE MONITORING/ HIGHWAYS ROAD	85,250,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ACCESS MANAGEMENT SYSTEM (COHIMS)		Utilise 50% for the monitoring and evaluation and save 50%		
ERGP12168668	SPECIALIZED ASSESSMENT AND MANDATORY CAPITAL BUDGET MONITORING AND EVALUATION TO ASCERTAIN IMPLEMENTATION OF PROJECTS FOR WORKS AND HOUSING SECTORS OF THE MINISTRY WITH FMF, B&NP (BOF)	250,200,000			
ERGP12168689	AUDIT VERIFICATION AND MONITORING OF ROAD /BRIDGES PROJECTS ACROSS THE COUNTRY. (B) AUDIT OF INVENTORY OF SERVICEABLE/UNSERVICEABLE STORES	55,000,000			
ERGP12209175	SERVICOM COMPLIANCE AND SURVEILLANCE ON CAPITAL PROJECTS/PROGRAMMES OF THE MINISTRY	50,000,000			
ERGP12210168	MANDATORY QUARTERLY MONITORING AND INSPECTION OF 37 FIELD OFFICES	100,000,000			
ERGP12168499	DIGITALIZATION / DIGITAL TRANSFORMATION ON FILING AND RECORD MANAGEMENT IN THE MINISTRY USING ELECTRONIC CONTENT MANAGEMENT (ECM) WITH RADIO FREQUENCY IDENTIFICATION (RFID) IN THE MINISTRY	565,350,000			
ERGP12210162	DIGITALIZATION AND IMPLEMENTATION OF MODERN PERFORMANCE MANAGEMENT SYSTEM FOR HQ AND 37 FIELD OFFICES IN THE COUNTRY	200,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
Subtotal					729,857,663
TOTAL					512,365,165,877

TOTAL SAVINGS: FIVE HUNDRED AND TWELVE BILLION, THREE HUNDRED AND SIXTY FIVE MILLION, ONE HUNDRED AND SIXTY FIVE THOUSAND, EIGHT HUNDRED AND SEVENTY SEVEN THOUSAND NAIRA ONLY