

**RECOMMENDATIONS ON THE LINE ITEMS  
OF**

**FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND  
WASTEFUL ESTIMATES IN THE 2019 FEDERAL  
APPROPRIATION BILL**



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

**Compiled by**

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**For**

**Citizens Wealth Platform (CWP)**

**@**

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## INTRODUCTION

Centre for Social Justice (CSJ) and its partners in the Citizens Wealth Platform (CWP) are continuing the yearly pull out of frivolous, inappropriate, unclear and wasteful expenditure in the Federal Appropriation Bill. It is hoped that the pull-out will contribute to the requisite scrutiny of the budget by stakeholders including the approval process in the National Assembly.

The pull-out highlights budgetary provisions which have no details, locations and deliverables. Some of them contain general words like “empowerment” and “capacity building”. It also shows duplicated projects and some that have been in the budget for so many years. After providing for specific infrastructure projects across the federation or in a state, a general provision for infrastructure Nigeria/state wide have been severally identified in the budget. Some MDAs are still in the practice of yearly repetitive budgeting for line items such as computers, printers and software programmes. Hefty sums in billions, hundreds and tens of millions have been repeatedly provided for maintenance and repair of buildings. This raises the question whether a building rehabilitated in 2018 will still require repairs of such magnitude in 2019. In the security arena, there are line items which do not clearly indicate what the treasury will be paying for - we have asked NASS to thoroughly scrutinize these line items on behalf of the Nigerian people.

We have statutory transfers which simply contain a lump sum provision without details for NASS, Human Rights Commission, Public Complaints Commission, Universal Basic Education Commission, Niger Delta Development Commission and National Judicial Council. Also, votes in the Service Wide Votes like the Amnesty Programme, Sustainable Development Goals, North East interventions have no details but are stated as lump sums. No one is permitted in a constitutional democracy to spend public funds in a way and manner not known to the citizens who are the ultimate sovereigns. The Ministry of Agriculture allocates various hefty sums for undefined value chains.

In some instances, MDAs are demanding for specific brand of vehicles instead of providing for functional specification of vehicles. This stultifies competition and value for money in public procurement. And the vehicles frequently demanded are foreign brands that should compete with made in Nigerian brands in accordance with the Executive Order on Local Content in Budgeting and the National Automobile Policy. The budget provides for the construction of a nuclear power plant. Nigeria does not have the human and technical capacity and the discipline to develop, run and manage a nuclear power plant. This is coming at a time more advanced countries are decommissioning their nuclear power plants.

The foregoing are just samples of the frivolous, inappropriate, unclear and wasteful expenditure which the NASS needs to review and possibly re-work or re-allocate the money before approval.

***Eze Onyekpere Esq***

Convener

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
<b>STATE HOUSE HEADQUARTERS</b>					
ERGP7101471	SYSTEMATIC COLLECTION AND ASSESSMENT OF DATA ABOUT PROJECTS AND PROGRAMMES TO AID MANAGEMENT TO MAKE DECISIONS.	21,000,000	This is a nebulous provision that is very much like a slush fund. Which projects and programmes? There are so many government agencies already charged with collection and assessment of data.	-	21,000,000
ERGP7102454	OUTSTANDING LIABILITIES ON ROUTINE MAINTENANCE AND OTHER SERVICES FOR 2016	365,653,039	This 2016 liability was not settled in 2017 and 2018 budgets? NASS should meticulously scrutinize and confirm before approval.		
ERGP7102245	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ ELECTRICAL INSTALLATIONS OF THE VILLA.	4,360,392,146	Reduce by 50%. The State House perpetually gets votes for rehabilitation and repairs of buildings. It got 5,426,045,185 for the same purpose in the 2018 budget.	2,180,196,073	2,180,196,073
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	44,554,950	Reallocate this sum. The State House got 67,295,550 for the same purpose in the 2018 budget. There is no evidence of anyone being in need of books to read.	-	44,554,950
23010105	PURCHASE OF MOTOR VEHICLES	607,102,110	Reduce by 50%. The Presidency is not under an obligation to buy vehicles every year. The sum of 907.1m was approved in the 2018 budget.	303,551,055	303,551,055
<b>SUBTOTAL</b>					<b>2,549,302,078.00</b>
<b>OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT</b>					
ERGP7102092	PURCHASE OF SECURITY AND	456,270,741	Reduce by 50% because the sum of 653,611,104 was provided for it in the 2018 budget.	228,135,370	228,135,370



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	OPERATIONAL VEHICLES				
<b>SUBTOTAL</b>					<b>228,135,370.00</b>
<b>NIPSS, KURU</b>					
ERGP16132588	PURCHASE OF 2 TOYOTA CAMRY PROJECT VEHICLES	72,000,000	The brand name of the car should be deleted from the budget. The 2019 Budget Call Circular states: "MDAS are also enjoined to desist from the practice of specifying models/brands of assets they propose to acquire in the budget. As much as possible, generic specification of items should be made in accordance with the Public Procurement Act". The car to be bought with public funds should be a locally made or assembled car unless the specification sought is not locally available. In the circumstances, there are local equivalents such as Innoson or Peugeot - See the Presidential Executive Order on Support for Local Content in Public Procurement. Finally, it appears that the price stated for two cars is outrageous and above the market price of the stated cars.	-	-
<b>BUREAU OF PUBLIC ENTERPRISES (BPE)</b>					
ERGP1102132	POST PRIVATIZATION MONITORING	149,640,967	Reduce by 50%. There is no evidence of the results of previous monitoring exercises and how it has added value to the economy. Moreover, the sum requested is on the high side.	74,820,483.50	74,820,483.50
<b>SUBTOTAL</b>					<b>74,820,483.50</b>
<b>NIGERIA ATOMIC ENERGY COMMISSION &amp; ITS CENTRES</b>					
ERGP10101060	PLANNING AND DEVELOPMENT OF NUCLEAR POWER	250,000,000	Save and reallocate the entire sum. Nigeria does not have the human and technical capacity and the discipline to develop, run and manage a nuclear power plant. This is coming	-	250,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PLANT INFRASTRUCTURE		at a time more advanced countries are decommissioning their nuclear power plants. This investment should be re-channeled for research to develop competencies and capacities in renewable energy.		
<b>SUBTOTAL</b>					<b>250,000,000.00</b>
<b>NATIONAL ASSEMBLY</b>					
0112001001	NASS MANAGEMENT	125,000,000,000	Provide details of the NASS budget. It is wrong for any arm of government or agency under any guise to spend tax payers' money in a way and manner that is unknown to the public.	-	-
<b>MINISTRY OF DEFENCE MOD HQTRS</b>					
ERGP1010831 3	PROVISION OF MOMAS ELECTRICITY METERS TO MILITARY FORMATION	150,000,000	There is no need to state the brand of the electricity meters; its general specification(s) should be used in the budget. This will encourage competition and value for money in government commerce.		
<b>DEFENCE RESEARCH AND DEVELOPMENT BUREAU</b>					
ERGP1413249 4	PURCHASE OF QTY 1 X TOYOTA HILLUX VEHICLE (4 DOORS)	20,820,796	Remove the brand names and use the generic descriptions - see the 2019 Budget Call Circular.		
ERGP1413249 5	PURCHASE OF QTY 1 X STAFF BUS (TOYOTA HIACE 18 SEATERS)	20,633,151			
ERGP1413249 6	PURCHASE OF QTY 2 X PEUGEOUT 508 STAFF CARS FOR DIRECTORS	22,275,032			
ERGP1413249 7	PURCHASE OF QTY 3 X PEUGEOT 301 STAFF CARS FOR ASSISTANT DIRECTORS	12,456,010			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
<b>NATIONAL SECURITY ADVISER</b>					
ERGP1410755 2	STRANVISKY PROJECT 2 (ONGOING)	4,000,000,000	These projects are coded without details. In as much we appreciate the need for secrecy in security matters, NASS on behalf of the Nigerian people should get the full brief on these procurements in the public interest. There is the need to ascertain what exactly public resources are committed to.		
ERGP1410758 1	CONSTRUCT OPERATION DEFENCE EQUIPMENT	3,970,157,498			
ERGP1410762 1	ONSA FUSION CENTRE	7,026,500,000			
ERGP1410763 8	ONSA VANTAGE X PROJECT	4,582,500,000			
<b>DIRECTORATE OF STATE SECURITY SERVICE</b>					
The requests of the DSS is suffused with coded projects without details. NASS on behalf of the Nigerian people should get the full brief on these procurements in the public interest. There is the need to ascertain what exactly public resources are committed to.					
ERGP1410676 6	SOCIAL MEDIA MINNING SUITE	990,689,907	NASS should verify if this social media mining suite is not for the illegal surveillance of the social media accounts of Nigeria. It will be extremely unreasonable for NASS to approve funds for the derogation of the fundamental rights of Nigerians in a way and manner not cognizable under the Constitution. The figure budgeted in 2018 for this suite was 1,013,456,360; this raises the question as to how much this suite costs? Is the current request for overheads and maintenance or Nigeria is paying for the mining suite in instalments? NASS should clarify before approval.		
ERGP1410682 7	PROCUREMENT OF 16 UNITS PRADO JEEPS	250,000,000	Remove the brand names and use the generic descriptions - see the 2019 Budget Call Circular and the Public Procurement Act.		
ERGP1410682 8	PROCUREMENT OF 37 UNITS OF	126,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PEUGEOT SALOON CAR				
<b>NATIONAL INTELLIGENCE AGENCY</b>					
The requests of the NIA are suffused with coded projects without details. NASS on behalf of the Nigerian people should get the full brief on these procurements in the public interest. There is the need to ascertain what exactly public resources are committed to.					
<b>PRESIDENTIAL AIR FLEETS (STATE HOUSE)</b>					
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000,000	Before approval, NASS should verify the number of persons in the employ of the Fleet and the nature of professional bodies they belong to which demands 50m subscription fee in a year.		
<b>CODE OF CONDUCT TRIBUNAL</b>					
ERGP15127225	PURCHASE OF OPERATIONAL / UNTILITY VEHICLES:- ONE(1) NO TOYOTA PRADO JEEP A.I LEATHER, KEYLESS CD FOR ONE JUDGE(MEMBER), - 5 NOS TOYOTA 1.8 FOR USAGE IN THE 5 ZONAL COURT HALLS/ OFFICE COMPLEX AND TWO (2) NOS TOYOTA 18 SEATER HIACE BUS FOR COURT SITTINGS, DISPATCH OF SUMMONS AND WARRANTS IN THE NORTHERN AND SOTHERN STATES	114,444,446	Reduce the vote by 30%. Remove the brand names and leave the functional specifications of these vehicles. The second issue is the poser: must every high-ranking officer of state drive an SUV? What happened to the monetization policy of government? We can begin to cut down waste by spending less on vehicles and other perks of office.	80,111,112.20	34,333,333.80

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
<b>SUBTOTAL</b> 34,333,333.80					
<b>MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS</b>					
ERGP1612385 2	Implementation of Reform in the Ministry of Communications	51,000,000	The purpose of the vote is vague and nebulous. What is the meaning of reform? It is a loose word of no fixed definition? NASS should clarify before approval.		
<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION</b>					
ERGP2213242 8	NORTH EAST DEVELOPMENT COMMISSION (NEDC)	10,000,000,000	Save this vote as provisions have already been made (45 billion) for the same purpose in Service Wide Votes.	-	10,000,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	610,633,942	This is evidently on the high side. Reduce by 50%.	305,316,971	305,316,971
22021055	POLITICAL OFFICERS & STANDING COMMITTEE	1,734,094,718	Reduce by 80%. What is the justification for allocating this huge amount to a committee without details and a name? More details should be provided.	346,818,944	1,387,275,774
22021007	WELFARE PACKAGES	143,131,674	This is evidently on the high side. Reduce by 50%.	71,565,837	71,565,837
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	60,163,473	How many persons work in the office and what professional bodies do they belong to? This request appears to be arbitrary as 208million was approved for this last year. Reduce by 60%.	24,065,389	36,098,084
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	64,765,964	Reduce by 90%. This vote is nebulous as the office is not the Budget Office of the Federation.	6,476,596	58,289,368
ERGP1410181 3	PROCUREMENT & INSTALLATION OF SECURITY SYSTEM	700,954,177	What manner and type of security system is this? Considering that 715.1m was voted for this in the 2018 budget, the details should be verified before approval.		
ERGP1610184 0	PROCURE 4 NOS. 18 SEATER BUSES AND 2 NOS 30 SEATER BUSES	164,043,400	Reduce by 50% as over 383m was voted for purchase of vehicles in 2018. This sum in excess of 440m is just for vehicles which is administrative capital for running the	82,021,700	82,021,700

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1612739 2	PROCURE UTILITY VEHICLES	150,000,000	bureaucracy. This should not be a priority at this time.	75,000,000	75,000,000
ERGP1612849 9	PROCUREMENT OF UTILITY VEHICLES (FOUR WHEEL DRIVE)	130,370,000		65,185,000	65,185,000
<b>SUBTOTAL</b>		<b>12,080,752,734.00</b>			
<b>SPECIAL DUTIES SGF</b>					
ERGP1132620	MONITORING AND EVALUATION OF ZONAL INTERVENTION/CONSTITUENCY PROJECTS NATION-WIDE	450,000,000	This vote should be reduced by 70% as there are so many budget monitoring agencies and there is no report in the public domain of previous monitoring activities.	135,000,000	315,000,000
ERGP7123953	MONITORING & EVALUATION OF CONSTITUENCY /ZONAL INTERVENTION PROJECTS	85,480,000		25,644,000	59,836,000
<b>SUBTOTAL</b>		<b>374,836,000.00</b>			
<b>NATIONAL HAJJ COMMISSION OF NIGERIA AND NIGERIA CHRISTIAN PILGRIM COMMISSION</b>					
The total sum of 2.578billion allocated to the two Commissions should be slashed by 70% and only 30% being resources needed for consular services should be retained. The recommended sum is 773,519,239. The Nigerian Constitution forbids the adoption of state religion and federal government's continued sponsorship of pilgrimages violates this constitutional stipulation.					
<b>SUBTOTAL</b>		<b>1,804,878,224</b>			
<b>PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS</b>					
The sum of 257,644,449 allocated to this Committee should be reprogrammed to the appropriate Ministry. This is supposed to be an ad-hoc Committee which has now become a permanent fixture in our bureaucracy. There is even a vote in the Committee's proposal for the establishment of a National Lands Reform Commission. This is coming at a time of national consensus on the need to reduce the bulging bureaucracy. If this is transferred to a Ministry, the overhead costs will be reduced by not less than 30%.					
<b>SUBTOTAL</b>		<b>77,293,335</b>			
<b>BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS</b>					
ERGP7125376	PURCHASE OF (6) NOS TOYOTA HILUX,	169,040,000	Remove the brand names		

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	4 WHEEL DRIVE, DOUBLE CABIN, AUTOMATIC TRANSMISSION AND SHELL SPEC PROJECT VEHICLE		and use the functional specification		
<b>FEDERAL MINISTRY OF FINANCE – HQTRS</b>					
22021007	WELFARE PACKAGES	90,595,722	Reduce by 70%. The welfare of staff has already been provided in the personnel votes.	27,178,717	63,417,005
ERGP7126378	PURCHASE OF DESKTOPS	56,000,000	Reduce by 50%. The Ministry got a vote of 98.9 million for purchase of computers in 2018. What happened to the previously acquired computers?	28,000,000	28,000,000
ERGP7126389	PURCHASE OF OFFICE FURNITURE AND FITTINGS	72,755,500	Reduce by 50%. This has become an annual ritual as the Ministry got 53.3million in 2018. What happened to previously acquired furniture and fittings?	36,377,750	36,377,750
ERGP7126401	PURCHASE OF COMPUTER PRINTERS	25,700,000	Reduce by 90%. This has become an annual ritual as the Ministry got the sum of 30million in the 2018 budget for the same purpose.	2,570,000	23,130,000
<b>SUBTOTAL</b>					<b>150,924,755.00</b>
<b>DEBT MANAGEMENT OFFICE</b>					
ERGP7127373	MOTOR VEHICLES	52,000,000	NASS should verify the need before approval. This is an annual ritual. DMO got a vote of 100 million for vehicles in 2018 and now seeks another 52 million.		
<b>PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS</b>					
ERGP7128925	REHABILITATION / REPAIRS OF OFFICE BUILDING	280,000,000	This is a perennial vote as the sum of 300.3 million was approved for this in the 2018 budget. NASS should confirm what exactly this vote is meant to achieve before approval.		
ERGP7128927	PURCHASE OF COMPUTERS	60,000,000	Reduce by 50%. This is a perennial vote as the sum of 10 million was approved for this in the 2018 budget.	30,000,000	30,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP7128928	COMPUTER SOFTWARE ACQUISITION	50,000,000	NASS should verify the need before approval. This is a perennial vote as the sum of 185 million was approved for this in the 2018 budget.		
22021007	WELFARE PACKAGES	130,602,908	This is on the high side, reduce by 80%. The welfare of the staff has already been taken care of by their personnel vote.	26,120,582	104,482,326
<b>SUBTOTAL</b>					<b>134,482,326.00</b>
<b>FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS</b>					
ERGP1126356	IMPLEMENTATION OF APPROVED FEDERAL EXECUTIVE COUNCIL (FEC) MEMO	150,000,000	Save the entire sum as the vote refers to no deliverables. It is nebulous and will contribute nothing to the welfare of Nigerians. Virtually every item in the votes of the Ministry has been approved by a FEC memo.	-	150,000,000
ERGP30125773	IMPLEMENTATION OF NIGERIA AGRIBUSINESS AND AGRO-INDUSTRY DEVELOPMENT INITIATIVE (NAADI)	150,215,200	Where is the demarcating line between the votes in the Ministry of Agriculture and Rural Development for development of various crop and animal value chains and this vote? Proper scrutiny by NASS is needed before approval.		
ERGP30125880	BUDGET MONITORING BY BUDGET OFFICERS OF THE MINISTRY AND RELEVANT STAKEHOLDERS	261,941,902	This is outrageous; reduce by 90%. There are so many other agencies engaged in monitoring and oversight of public expenditure.	26,194,190	235,747,712
ERGP30126414	PROCUREMENT OF WORKING MATERIALS	99,000,000	This is a nebulous vote and should be reallocated.	-	99,000,000
ERGP30132223	ESTABLISHMENT OF BUDGET RESOURCE CENTRE	80,000,000	Reduce the vote by 80%. What is a Budget Resource Centre that needs 80 million? There is an existing Budget Office of the Federation.	16,000,000	64,000,000
ERGP30125798	STRATEGIC NEGOTIATION AND ENGAGEMENT	250,000,000	Save this vote. Strategic negotiation and engagement have no meaning. Evidently looks like a slush fund tied to no purpose. The	-	250,000,000



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			same 250 million was voted for the expenditure head in the 2018 budget.		
ERGP3012634 1	EXPANSION & UPGRADE OF STORAGE AND SECURITY OF INDUSTRIAL PROPERTY FILES	50,000,000	What exactly is this vote for? The same sum was budgeted for this line item in the 2018 budget. NASS should meticulously scrutinize before approval.		
<b>SUBTOTAL</b>					<b>798,747,712.00</b>
<b>OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)</b>					
ERGP2128592	PURCHASE OF OFFICE FURNITURES AND FITTINGS	250,000,000	An annual ritual? The same line item got 200million last year. Reduce by 50%	125,000,000	125,000,000
<b>SUBTOTAL</b>					<b>125,000,000.00</b>
<b>FEDERAL MINISTRY OF TRANSPORTATION – HQTRS</b>					
ERGP1102240	FABRICATION AND INSTALLATION OF CONVEYOR BELTS AT ENUGU AND PORTHARCOURT AIRPORTS	326,572,760	How much does this line item cost? What is in a conveyor belt? This line item got 202,199,709 in the 2017 budget and the same amount in the 2018 budget. In the 2016 federal budget, it got 437,232,673. Thus, over 1.167billion has been voted for this! Can one of the numerous research institutes under the Ministry of Science and Technology going forward be asked to produce the conveyor belts?		
ERGP1102253	PROVISION OF TRANSIT HOTEL AT MMIA	36,686,654	Save this vote as the federal government has no business establishing a hotel which it cannot efficiently run. This is better left to the private sector.	-	36,686,654
ERGP1102242	PRODUCTION AND INSTALLATION OF INFORMATION DESK AT ABUJA, LAGOS,	192,235,489	How much does this line item cost? The same line item got 71 million in the 2018 budget. NASS needs to clarify the cost of an information desk before approval.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	KANO, PORT-HARCOURT AND ENUGU AIRPORT				
ERGP1210462 6	SOLAR POWERED TRICYCLE AND AMPHIBIOUS VEHICLE	383,565,354	This line item got 500,00 million in the 2018 budget. NASS should clarify the true cost and purpose of this vote before approval		
ERGP3011124 7	CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER	200,000,000	Save these sums. These are not reasonable proposals. They are unconscionable requests after all the money spent in previous years without results.	-	200,000,000
ERGP3110269 8	ESTABLISHMENT OF NATIONAL CARRIER ( APPOINTMENT OF TRANSACTION ADVISER AND OTHERS)	500,000,000		-	500,000,000
ERGP3112569 1	WORKING CAPITAL FOR NATIONAL CARRIER ; EC (2018) 30TH MEETING LINE 836. WEDNESDAY, 19 SEPT, 2018 LINE 826 & 155M	8,000,000,000		-	8,000,000,000
ERGP3011640 3	BUDGET PREPARATION AND ERGP IMPLEMENTATION BY SECTOR WORKING TEAM (SWO	70,000,000	Reduce by 90%. This is a ridiculously high vote.	7,000,000	63,000,000
ERGP3012323 9	STRATEGIC PARTNERS FOR PUBLIC	700,000,000	This vote seems like a play on words without a definite deliverable. NASS should clarify the true purpose of the vote before approval.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PARTNERSHIP PROJECTS IN THE AVIATION SECTOR ROADMAP				
ERGP3110268 7	PROCUREMENT & INSTALLATION OF CONVEYOR BELT AT CALABAR, ENUGU AND IBADAN AIRPORTS.	706,949,803	Another set of conveyor belt including Enugu airport? NASS should verify before approval.		
ERGP3110274 9	CONSULTANCY SERVICES FOR THE CONSTRUCTION OF NEW TERMINAL BUILDING MAKIA, KANO	336,000,000	This line item got 289.5million in 2018 and now, this new proposal. What exactly is the treasury paying for? Is this actual construction or consultancy services before the construction begins?		
<b>SUBTOTAL</b>					<b>8,799,686,654.00</b>
<b>FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS</b>					
22021007	WELFARE PACKAGES	82,870,855	Reduce by 70% as the welfare of the staff has already been provided in their emoluments.	58,009,599	24,861,257
ERGP2211451 5	SKILLS UPGRADING AND VOCATIONAL TRAINING PROGRAMME (NATIONWIDE) ON GOING PROJECT	300,600,000	Save this vote. Specific skills and vocational training centres upgrading have been provided in the budget. This one is hanging and has no location and deliverable. The budget crafters are even confused. They state that it is both new and ongoing at the same time.	-	300,600,000
ERGP2212938 7	PURCHASE OF SKILLS DEVELOPMENT OPERATIONAL 2 NOS BUSES (18-SEATER).	100,000,000	This is a nebulous vote - skills development, operational buses. What exactly is this vote for? Reallocate his vote.	-	100,000,000
ERGP9114512	DEVELOPMENT, ADOPTION AND IMPLEMENTATION OF INTERNATIONAL	201,151,252	What are the cost elements of implementing international labour conventions? Reduce by 80%.	40,230,250	160,921,002

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)	
	LABOUR CONVENTIONS, RECOMMENDATIONS AND PROTOCOLS					
<b>SUBTOTAL</b>					<b>586,382,259.00</b>	
<b>NATIONAL DIRECTORATE OF EMPLOYMENT</b>						
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.						
ERGP8114728	VOCATIONAL SKILLS DEVELOPMENT	153,250,000	These votes are not tied to any locations, known projects, works, services, goods, construction, etc. NASS should clarify and locate the projects before approval.  The vote for job creation across the agricultural value chain should be saved as this has already been taken care of by the Ministry of Agriculture and Rural Development.			
ERGP8114731	REHABILITATION OF 12 SKILLS CENTRES	129,000,000				
ERGP8114732	RETOOLING OF 24 SKILLS CENTRES	122,395,854				
ERGP8114735	TRANSIENT JOB CREATION	111,000,000				
ERGP8114736	ENTERPRISE CREATION FOR PERSONS TRAINED IN TECHNICAL SKILLS	98,000,000				
ERGP8114743	JOB CREATION ACROSS THE AGRICULTURAL VALUE CHAIN	61,000,000			-	61,000,000
ERGP8114775	CAPACITY DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY IN EMPLOYMENT GENERATION	53,745,680				
ERGP8114769	STRENGTHENING OF ACCOUNTABILITY AND	13,240,665				

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	TRANSPERENCY IN GOVERNANCE				
ERGP8114740	JOB CREATION FOR YOUNG ENTREPRENEURS	70,500,000	This provision needs clarity and if not forthcoming, save the vote.		
ERGP8114741	JOB AND WEALTH CREATION FOR WOMEN	58,100,000	This provision needs clarity and if not forthcoming, save the vote.		
<b>SUBTOTAL</b>					<b>61,000,000.00</b>
<b>FEDERAL MINISTRY OF POWER WORKS &amp; HOUSING</b>					
<p>Two key issues. The first is that it was a mistake to have merged the three sectors of Power, Works 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 meager vote. We still have the challenge of the resources being too thinly spread to achieve 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 may be feasible.</p>					
ERGP1010968 1	10MW KATSINA WIND FARM	187,366,951	For close to ten years, different sums of money have been invested in this project without generating a single megawatt of electricity. NASS should clarify if further investments make sense.		
ERGP1013140 5	PURCHASE OF MONITORING VEHICLE (POWER)	116,175,754			
ERGP1013145 7	EXPANSION AND REINFORCEMENT OF INFRASTRUCTURE IN 11 DISTRIBUTION COMPANIES TO REDUCE STRANDED GENERATION CAPACITY	1,000,000,000	Save this vote. Proposing this expenditure head after privatization of the DISCOs makes no sense. Considering that the DISCOs have no financial capacity to operationalize their areas of exclusivity, new investors should be brought on board to complement their resources.	-	1,000,000,000
ERGP1013143 9	YOLA ELECTRICITY DISTRIBUTION COMPANY-	532,472,207	This DISCO should be privatized expeditiously to take the burden away from the Treasury.		

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	PROCUREMENT OF OPERATIONAL VEHICLES -2NOS SALOON CARS, 4NOS 4WHEEL DRIVE PICK-UP VEHICLES (200M), CASH RECEIPTING MACHINE STAND ALONE WITH ACCESSORIES, VENDING MACHINE STAND ALONE WITH ACCESSORIES (15M) PROCUREMENT OF TRANSFORMERS AND 800AMPS 4 WAY FEEDER PILLARS (600M), PROCUREMENT OF U/G CABLES (100M), PROCUREMENT OF ELECTRICAL TEST EQUIPMENT, AVO AND MESA, AND TONGUE AMELIS (100M), RECONSTRUCTION OF DAMBOA-ASKIRA-UBA-MADAGALI 33KV LINE (250M) PROCUREMENT AND INSTALLATION OF				

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	FEEDER METERS AND PROVISION OF CUSTOMERS METERS )1B) AND FENCING OF DISTRIBUTION SUBSTATION TO NEMSA STANDARD (100M)				
ERGP10131477	CAPACITY BUILDING FOR BUDGETING SYSTEM (POWER)	30,043,939	These votes need clarity before approval.		
ERGP10131480	PREPARATION OF ANNUAL BUDGET (POWER)	30,043,939			
ERGP10131589	COUNTERPART FUNDING OF EARMARKED TRANSMISSION LINES AND SUBSTATIONS PROJECTS FUNDED UNDER DONOR AGENCIES (WORLD BANK, AFDB, AFD, JICA AND ISDB) (JICA,WB,AFDB,IDB,AFD,CHINAEXIMBANK, EU, ETC.)	5,181,312,847	NASS should clarify the projects to be funded by this vote before approval.		
ERGP10131598	PROJECT COUNTERPART EXPENSES FOR DONOR ASSISTED PROJECTS (JICA/GIZ)	193,626,257	This fund should be saved because it's a duplication of the project reflected above.		193,626,257

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10131605	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT CONSULTANCY SERVICES FOR PROJECT SUPERVISION AND MANAGEMENT	1,280,191,208	This line item is a preliminary expense while actual construction of the hydro power project is yet to begin. It got 2.28 billion in the 2018 budget. NASS should critically review before approval.		
ERGP10131608	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT GENERATION FOR (BUILDINGS/STRUCTURES FOR AFFECTED COMMUNITIES).	532,472,207	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP10131614	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT CONSTRUCTION OF ALTERNATIVE ACCESS ROAD FROM KODO VILLAGE TO ZUNGERU DAM SITE	3,448,242	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP10131620	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER	573,884,990	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		



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	PROJECT ZUNGERU GIDAN DANBUKI- BURMI- AGBEGBE- ASHIWE RESETTLEMENT SITES ACCESS LATERITE ROAD (19.5KMS)				
ERGP1013162 6	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT LUWA- MAIKAGOKONGO RIYA-WALAKO RESETTLEMENT SITES ACCESS LATERITE ROAD (11.5KMS) OF PAPS OF 700MW ZUNGERU HPP	499,955,097	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP1013162 9	COMPENSATION OF 98 COMMUNITIES FOR CROP/ECONOMIC TREES AFFECTED BY CONSTRUCTION OF ZUNGERU 700MW HYDROPOWER PROJECT	484,065,642	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP1013163 2	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER	580,878,771	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		

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	PROJECT REINFORCED CONCRETE PERIMETER WALL WITH ANTICLIMB GALVANIZED STEEL FOR SECURITY OF EXPLOSIVES AND PREVENT VANDALISM AND TERROR ATTACKS				
ERGP1013163 3	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT (BASIC AMENITIES II) CLASSROOM BLOCKS FOR RESETTLEMENT SITES	424,889,215	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP1013163 4	GENERATION OF 700MW FROM ZUNGERU HPP PROVISION OF INTERNAL ROAD NETWORK WITHIN THE RESETTLEMENT SITES	416,296,452			
ERGP1013164 0	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT (BASIC AMENITIES I)	293,976,453			

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	CONSTRUCTION OF PRIMARY HEALTH CARE FACILITIES FOR RESETTLEMENT SITES				
ERGP1013164 1	GENERATION OF 700MW FROM ZUNGERU HYDROPOWER PROJECT COMPENSATION FOR BUILDINGS FOR 98 COMMUNITIES	293,976,453	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP1013164 2	FGN/NIGER STATE ZUNGERU PROJECT IMPLEMENTATION TEAM	193,626,257	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP1013164 3	CONSULTANCY SERVICES FOR COMPENSATION OF PROJECT AFFECTED PERSON WITHIN THE DOWN- STREAM AND UPSTREAM OF ZUNGERU.	159,741,662	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		
ERGP1013164 4	SURVEY AND LAND DEMARCATION OF THE RESETTLEMENT SITE OF PROJECT AFFECTED COMMUNITIES FOR ZUNGERU HYDROPOWER PROJECT	159,286,640	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.		

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ERGP10131645	PROVISION OF SECURITY ALLOWANCES FOR MILITARY PERSONNEL FOR THE CONSTRUCTION OF ZUNGERU HYDROPOWER PROJECT	173,520,590	This is the same amount budgeted for the line item in 2018. NASS should critically review before approval.			
ERGP12124334	CAPACITY BUILDING OF ACCOUNTS STAFF ON IPSAS	16,506,638		The first, second and third capacity building line items should make way for fourth which is very large.	-	16,506,638
ERGP12124336	CAPACITY BUILDING FOR ACCOUNTS AND BUDGET OFFICERS	39,684,925			-	39,684,925
ERGP10131659	HUMAN CAPITAL DEVELOPMENT FOR (POWER SECTOR)	96,813,128			-	96,813,128
ERGP12129016	CAPACITY BUILDING FOR THE MINISTRY'S WORKFORCE	554,000,000				
ERGP12130556	EMERGENCY INTERVENTION ON ROAD INFRASTRUCTURE AND SAFETY NATIONWIDE	500,000,000	Reallocate this vote as it comes after specific interventions have been named. It is an omnibus vote that goes to no specific purpose.	-	500,000,000	
ERGP12130547	EMERGENCY ON ROADS AND BRIDGES NATIONWIDE	2,624,259,426	Reallocate this vote as there is no difference between it and the last provision.	-	2,624,259,426	
ERGP12130545	ROUTINE INTERVENTION ON	3,000,000,000	Save this vote. Specific provisions have been made for roads networks needing intervention.	-	3,000,000,000	

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	THE ROAD NETWORK IN THE 36 STATES BY FEDERAL CONTROLLERS OF WORKS		This is an omnibus fund that seeks to usurp the role of the Federal Road Maintenance Agency.		
ERGP1812779 7	PROVISION OF POVERTY ALLEVIATION/YOUTH EMPOWERMENT TRAINING AND STARTER PACKS IN SIX (6) GEOPOLITICAL ZONES.	2,002,015,880	Save this vote as this is not the mandate of the Ministry. Moreover, there is no specific activity or deliverable.	-	2,002,015,880
ERGP1812779 8	PROVISION OF POVERTY ALLEVIATION/YOUTH EMPOWERMENT TRAINING AND STARTER PACKS IN SIX (6) GEOPOLITICAL ZONES.	1,002,015,880	Save this vote as this is not the mandate of the Ministry. Moreover, there is no specific activity or deliverable.	-	1,002,015,880
ERGP1812780 1	PROVISION OF POVERTY ALLEVIATION/YOUTH EMPOWERMENT TRAINING AND STARTER PACKS IN SIX (6) GEOPOLITICAL ZONES.	1,336,021,172	Save this vote as this is not the mandate of the Ministry. Moreover, there is no specific activity or deliverable.	-	1,336,021,172
ERGP1812780 3	SETTLEMENT OF LIABILITIES IN MDGS, SDGS AND DIRECT	11,651,105,864	NASS should insist on details of this vote before approval.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	MANDATE PROJECTS.				
ERGP27127240	FEDERAL GOVERNMENT NATIONAL HOUSING PROGRAMME NATIONWIDE	30,040,265,292	Nigeria has moved from the private sector led housing model to voting huge sums for housing. This is not sustainable either in the short or long run. The National Housing Fund should be revitalized so that contributors can benefit from their contributions through affordable mortgage finance. However, NASS should insist on details of this vote before approval.		
ERGP30132564	SPECIAL INTERVENTION: SUSTAINABLE DEVELOPMENT GOALS (SDGs)	2,000,000,000	Save this vote as provisions have already been made in Service Wide Votes for SDGs in the sum of 45.5billion.	-	2,000,000,000
<b>SUBTOTAL</b>					<b>13,810,943,306.00</b>
<b>FEDERAL ROAD MAINTENANCE AGENCY</b>					
ERGP12129437	ROUTINE ROADS MAINTENANCE & JOB CREATION PROJECT-PW	101,765,850	Save this vote. Specific maintenance of roads and other facilities have been detailed in the budget. This is an omnibus vote.	-	101,765,850
ERGP7129831	PAYMENT OF OUTSTANDING LIABILITIES (DEBT)	2,139,342,532	Details are needed before NASS approval.		
<b>SUBTOTAL</b>					<b>101,765,850.00</b>
<b>NATIONAL RURAL ELECTRIFICATION AGENCY</b>					
The mandate of this Agency is now of doubtful legal and policy validity considering the mandate of the privatized 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.					
<b>MINISTRY OF PETROLEUM RESOURCES HQTRS</b>					
22021007	WELFARE PACKAGES	102,740,975	Cut by 90% as the welfare of the personnel is already provided for in their personnel vote.	10,274,098	92,466,878

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ERGP7100922	PROJECT MONITORING AND EVALUATION	205,395,671	Save 50% of this sum. This vote is on the high side for the monitoring of a capital vote of just 1.5 billion.	102,697,836	102,697,836
<b>SUBTOTAL</b>					<b>195,164,714</b>
<b>MINISTRY OF MINES AND STEEL DEVELOPMENT</b>					
ERGP1100828	RECLAMATION OF ABANDONED MINES SITES	450,000,000	The Nigerian Minerals and Mining Act 2007 provides in section 121 for the establishment of the Environmental Protection Rehabilitation Fund to be funded by mineral extracting companies. Enough resources should have been saved in the Fund since 2007 so that pressure will not be put on the treasury. The same amount was budgeted for this line item last year. This vote reminds us of the need to enforce extant laws and standards on the polluter pays principle and miners' responsibility for environmental remediation. This is ideally not the duty of the state.		
ERGP1100825	ESTABLISHMENT OF MINING REGULATORY AGENCY	544,000,000	This line item got 644 million in 2018. Do we need so much to establish this agency?		
ERGP1100945	CONSULTANCY ON REVENUE AUDITING OF MINING AND EXPLORATION COMPANIES	50,000,000	Save this vote. Should this be the duty of the Ministry or that of NEITI and other revenue collecting Agencies? In 2018 budget, it got 150 million. So, this is a yearly ritual.	-	50,000,000
ERGP1100950	CONCESSION OF AJAOKUTA STEEL COMPANY LIMITED	820,737,023	Do we need to spend this much to concession a state-owned enterprise? Reduce by 50%.	410,368,512	410,368,512
ERGP1100830	TECHNICAL CAPACITY BUILDING IN THE MINING METAL AND STEEL SECTORS	255,160,000	Who are the beneficiaries of this capacity building exercise? NASS needs to confirm before approval.		

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ERGP1100823	FORMALIZATION/MAINSTREAMING OF ARTISANAL MINNERS IN THE COUNTRY	147,000,000	What is the difference between these two votes? They virtually serve the same purpose. Save the second line item.	-	80,000,000
ERGP1100997	PROVISION OF EXTENSION SERVICE ON ARTISANAL MINING TECHNIQUES TO MINING ARTISANS	80,000,000			
ERGP2910079 4	IT AUTOMATION AND WEB PORTAL MAINTENANCE	245,000,000	Reduce by 90%. This is an outrageous demand. The sum of 45 million was voted for this in 2018. This can pay for 10 new web portals.	24,500,000	220,500,000
<b>SUBTOTAL</b>					<b>760,868,512.00</b>
<b>NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH</b>					
ERGP4107911	PURCHASE OF 3 PRADO JEEPS	98,000,000	This should not be a priority for NISER as it adds nothing to their research competencies. If they need vehicles, it is the functional specification that should be in the budget not a brand name. Also, the same amount was approved in the 2018 budget for the same purpose. Reduce by 50%.	49,000,000	49,000,000
ERGP4108033	PURSHASE OF 58 NOS LAPTOPS	9,600,000	The sum of 10million was approved for this in the 2018 budget. Reduce by 50%	4,800,000	4,800,000
<b>SUBTOTAL</b>					<b>53,800,000.00</b>
<b>CENTRE FOR MANAGEMENT DEVELOPMENT</b>					
ERGP2310820 3	IMPACT ASSESSMENT	70,000,000	Impact assessment of what? This vote is hanging and needs to be clarified. 26.4 million was also voted for this line item in 2018.		
<b>BUDGET OFFICE OF THE FEDERATION</b>					
ERGP9127296	PURCHASE OF MOTOR VEHICLE	123,500,000	This line item got 104 million in the 2018 budget. Is this now an annual ritual? Reduce by 50%.	61,750,000	61,750,000



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ERGP9127807	BUSINESS PROCESS REENGINEERING	66,640,211	Tis votes needs to be clarified in terms of what is to be purchased or the service to be rendered.		
<b>SUBTOTAL</b>					<b>61,750,000.00</b>
<b>SERVICE WIDE VOTE</b>					
21020103	ENTITLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	2,300,000,000	This is an outrageous provision for less than 10 persons which is about 230m per person. Kindly reduce by 50%.	1,150,000,000	1,150,000,000
22021009	SPORTING ACTIVITIES	5,000,000,000	This should be transferred to the Ministry of Sports.		
ERGP18115478	SDG SPECIAL PROJECTS	40,000,000,000	The details of these line items need to be provided as no one has the right to spend public resources in a way and manner not known to the Nigerian people. Just as Zonal Intervention Projects, being constituency projects of legislators are published, we need the very projects and locations of this huge vote.		
ERGP18115483	SPECIAL INTERVENTION SDG's 1	4,000,000,000			
ERGP18115551	SPECIAL INTERVENTION SDG's 2	1,500,000,000			
ERGP3115494	SPECIAL INTERVENTION PROGRAMMES/PROJECTS (CAPITAL)	150,000,000,000			
ERGP1115526	FGN SPECIAL INTERVENTION PROGRAMMES (RECURRENT)	350,000,000,000	The details of these line items need to be provided as no one has the right to spend public resources in a way and manner not known to the Nigerian people. Just as Zonal Intervention Projects, being constituency projects of legislators are published, we need the very projects and locations of this huge vote.		
<b>SUBTOTAL</b>					<b>1,150,000,000.00</b>
<b>FEDERAL MINISTRY OF WATER RESOURCES</b>					
The vote of the Ministry is spread over so many projects some of which have been ongoing for over five years. There should be a moratorium on new projects to pave way for the completion of ongoing ones. Over time, projects should be rationalized.					

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ERGP10112189	EQUIPING, SUBSCRIPTION, INSTALLATION AND MAINTENANCE OF ELECTRONIC LAW LIBRARY AND INSTALLATION OF ELECTRIC INVERTER	33,000,000	The two projects in the line items need to be harmonized. Save the second vote.		
ERGP23125345	PROCUREMENT OF MOBILE LIBRARY FOR LAW OFFICERS	39,596,000		-	39,596,000
ERGP28110309	SPECIAL INTERVENTION FOR NORTH EAST AND IDPS - PROVISION OF PORTABLE WATER	1,000,000,000	Save this vote or provide details of projects. Various sums of money especially in the SWV have been provided for the North East without details of the exact projects they are tied to. Lump sum provisions such as this in a budget that has specific costed projects fails the transparency test.		1,000,000,000
ERGP28110316	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	1,000,000,000	Save this vote as this is not tied to any specific activity or deliverables.		1,000,000,000
ERGP28111602	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (SANITATION AND HYGIENE COMPONENT)	110,208,075	What is this about. Clarity is needed. Is it not the same as the vote above?		
ERGP28110640	LIQUIDATION OF LIABILITIES (DEBTS)	240,000,000	Save the second vote. What is the difference between these two votes? Clarity is needed.		
ERGP28110653	PAYMENT OF OUTSTANDING LIABILITIES FOR	750,000,000		-	750,000,000

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	WORKS EXECUTED AND RETENTION FEE				
ERGP2812847 5	CONSTRUCTION OF WATER SUPPLY FACILITIES IN SOME FEDERAL ESTABLISHMENTS (PRISONS, POLICE, ARMY, IMMIGRATION, CUSTOMS & NSDC BARRACKS) NATIONWIDE	150,000,000	This vote is hanging. Each of these agencies already have votes covering water supply. Save this vote.	-	150,000,000
ERGP2811112 6	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN IDPs AND NORTH EAST	124,308,000	What is the difference between the two votes? Save the second sum of 60,091,200. NASS should insist on details of the first before approval.		
ERGP2811115 2	WASH EMERGENCY COORDINATION, ASSESSMENT AND RESPONSE IN THE IDPs	60,091,200		-	60,091,200
ERGP2811112 6	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN INSTITUTIONS; SCHOOLS AND HEALTH CENTRES	82,872,000	NASS should insist on details before approval.		
ERGP2811113 3	PROMOTION AND ADVOCACY FOR HOUSEHOLD SANITATION AND HYGIENE FACILITIES	119,747,584			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	IN THE RURAL AREAS				
ERGP28128490	WASH INTERVENTION IN FEDERAL UNIVERSITIES, POLITECHNICS AND OTHER EDUCATIONAL INSTITUTIONS	1,000,000,000	Save this vote. There is little or no difference between this vote and the one above for 82.8 million (CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN INSTITUTIONS; SCHOOLS AND HEALTH CENTRES).	-	1,000,000,000
ERGP15112107	CAPACITY BUILDING FOR ANTI CORRUPTION	5,040,000	Reduce by 50%. The vote for capacity building is in excess of 350 million.	2,520,000	2,520,000
ERGP16128860	SERVICOM CAPACITY BUILDING FOR MINISTRY, AGENCIES, PARASTATALS & RBDAs	2,480,000		1,240,000	1,240,000
ERGP20112026	CAPACITY BUILDING FOR CLIMATE CHANGE	21,000,000		10,500,000	10,500,000
ERGP23125252	CAPACITY DEVELOPMENT ON BUDGETARY DATA MANAGEMENT FOR THE MINISTRY	50,000,000		25,000,000	25,000,000
ERGP30111145	DEPARTMENTAL REVIEW WORKSHOPS, TRAINING AND CAPACITY BUILDING	52,574,776		26,287,388	26,287,388
ERGP30111611	CAPACITY BUILDING FOR STAFF OF WATER SECTOR	88,578,000		44,289,000	44,289,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30111648	CAPACITY BUILDING FOR ACCOUNTS & BUDGET OFFICERS	34,000,000		17,000,000	17,000,000
ERGP30111818	CAPACITY BUILDING FOR PROFESSIONALIZATION OF THE DEPARTMENT OF RBOI	27,000,000		13,500,000	13,500,000
ERGP30111824	NEED ASSESSMENT FOR INSTITUTIONAL CAPACITY BUILDING	9,000,000		4,500,000	4,500,000
ERGP30111995	CAPACITY BUILDING FOR INTERNAL AUDIT STAFF IN LINE WITH IPSAS & GIFMIS.	29,260,000		14,630,000	14,630,000
ERGP30112006	NEEDS ASSESSMENT FOR INSTITUTIONAL CAPACITY STRENGTHENING OF GHRS AND GWIN PROJECT	11,172,000		5,586,000	5,586,000
ERGP30112071	CAPACITY BUILDING FOR SURVEY, MAPPING AND GEOINFORMATICS STAFF.	3,000,000		1,500,000	1,500,000
ERGP30124210	BUILDING OF HUMAN RESOURCES IPPIS CAPACITY ORACLE DATABASE. VERSION 13G,	5,430,000		2,715,000	2,715,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	14G AND 15G				
ERGP3012475 3	CAPACITY BUILDING FOR STAFF ON SAFETY AND SECURITIES	4,506,000		2,253,000	2,253,000
<b>SUBTOTAL</b> <b>4,171,207,588.00</b>					
<b>FEDERAL MINISTRY OF JUSTICE – HQTRS</b>					
22021020	ELECTION - LOGISTICS SUPPORT	1,000,000,000	This vote is hanging and without details. NASS should clarify the purpose of the vote before approval.		
<b>SUBTOTAL</b>					
<b>FEDERAL MINISTRY OF NIGER DELTA</b>					
The Ministry has perennial projects and votes which do not seem to address the needs of the people of the region. It is imperative to align these votes to the real needs that create wealth, reduce poverty, grow human and physical infrastructure, etc. An example will be the completion of the East-West road. A good number of the projects are ongoing and without the publication of the details of the NDDC statutory transfer, no one is sure if projects have not been duplicated.					
22021007	WELFARE PACKAGES	87,416,660	Reduce by 60% as the welfare of the staff has been taken care of by the personnel vote.	34,966,664	52,449,996
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	24,856,995	Reduce by 50% as this is on the high side.	12,428,498	12,428,498
ERGP1129390	SUPPLY OF TRICYCLE. (ONGOING)	500,000,000	This vote should be reduced by 50%. First, tricycle is not a convenient means of transport or be classified as a poverty alleviation vehicle. Second, for what purpose and who are the beneficiaries? Where is the location of this intervention? These details should be provided before approval. This will go a long way to make monitoring and evaluation easier.	250,000,000	250,000,000
ERGP1130412	CONSTRUCTION/ EQUIPPING OF HEALTH CENTRES IN ABIA, AKWA-IBOM, BAYELSA,	200,000,000	Specific provisions have been made in the budget for these health centres while this one is hanging and not tied to any specific centres. Save this vote.	-	200,000,000

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	CROSS-RIVERS, DELTA, EDO, IMO, ONDO & RIVERS STATES				
ERGP1130440	INTEGRATED OIL AND GAS WASTER MANAGEMENT FACILITY (NEW)	27,500,000	Where is the location of this facility? NASS should request for more details before approval. .		
ERGP1130452	CONSTRUCTION/EQUIPPING OF ONE BLOCK OF 6 CLASSROOMS EACH IN ABIA , AKWAIBOM, BAYELSA,CROSS-RIVERS, DELTA, EDO, IMO, ONDO & RIVERS STATES	200,000,000	Save this vote. State governments and UBEC will always pay for this. There are no locations for these schools. This vote is too general to be real.	-	200,000,000
ERGP1130599	ESTABLISHMENT OF AGRO PROCESSING PLANTS IN THE NIGER DELTA STATES OF DELTA, BAYELSA, CROSS RIVER, ONDO, IMO, RIVERS AND AKWA-IBOM	100,000,000	Save this vote as specific agro-processing industries have been provided in the states. This vote is too general and without details.	-	100,000,000
ERGP1212936 4	HOUSING UNITS AND INFRASTRUCTURAL FACILITIES IN THE NIGER DELTA REGION	400,000,000	Save this vote. There is no location and provisions have been made in the proposals for other housing and infrastructural facilities.	-	400,000,000
ERGP2312934 4	CONSTRUCTION OF SKILLS ACQUISITION CENTRES WITH	2,000,000,000	Save this vote. The Niger Delta and indeed the whole Nigeria is suffused with skills acquisition centres and the votes are across board in various MDAs. This vote is a general provision	-	2,000,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	RESIDENT SUPERVISION AND FURNISHING/EQUIPPING IN NINE STATES OF THE NIGER DELTA REGION		without specifications of details - location, cost per state, etc. Existing skills acquisition centres have not been put to optimal use. This is a waste as there is no value for money.		
ERGP23129758	EQUIPPING OF SCHOOLS IN THE NINE STATES OF THE NIGER DELTA	100,000,000	Save this vote. This is an omnibus provision for a slush fund. Which schools?	-	100,000,000
<b>SUBTOTAL</b>					
<b>3,314,878,494.00</b>					
<b>FEDERAL MINISTRY OF WOMEN AFFAIRS</b>					
ERGP22110179	EMPOWERMENT AND REHABILITATION OF WOMEN AND OTHER VULNERABLE GROUPS. (ONGOING)	450,000,000	This line item is vague. What is empowerment and rehabilitation? Where is the location of this empowerment? Clarity and specificity are needed before approval.		
ERGP22111962	CAPACITY STRENGTHENING AND COORDINATION PROGRAMMES FOR IMPROVED SERVICE DELIVERY. (ONGOING)	100,000,000	This line item is vague. NASS should do due diligence on it before approval		
ERGP22112027	DOMESTICATION OF UN CONVENTIONS ON THE RIGHT. (ONGOING)	60,000,000	Domestication of an international convention cannot cost this much. Save 90% of this sum	6,000,000	54,000,000.00
ERGP22112040	NATIONWIDE ADVOCACY AND SENSITIZATION ACTIVITIES TO	140,000,000	Clarity is needed before approval		



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROMOTE. (ONGOING)				
ERGP2211225 3	JURISPRUDENTIAL/ CAPACITY ENHANCEMENT MATTER. (ONGOING)	20,000,000	This is a meaningless jargon. Save this vote.	-	20,000,000
ERGP2211227 2	PUBLICITY AND PUBLIC ENLIGHTENMENT. (ONGOING)	120,000,000	Public enlightenment on what? Clarity is needed before approval.		
ERGP2211224 7	REVIEW, IMPLEMENTATION AND MONITORING OF POLICIES & CHARTERS	140,000,000	Save this vote. This is another vague vote that has no specifics and deliverables.	-	140,000,000
<b>SUBTOTAL</b>					<b>214,000,000</b>
<b>FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS</b>					
ERGP2110395 9	COMMUNITY BASED WASTE MANAGEMENT IN SOUTH EAST. (ONGOING)	54,789,988	Specify the locations and the exact activities to be provided by the vote before approval.		
ERGP2110396 9	COMMUNITY BASED WASTE MANAGEMENT IN (NORTH CENTRAL AND NORTH EAST). (ONGOING)	205,500,000			
ERGP2110419 8	SUSTAINABLE MANAGEMENT OF SELECTED CRITICAL WETLAND AND STRENGTHENING OF COMMUNITY LIVELIHOOD.	90,466,846			

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	(ONGOING)				
ERGP20110828	AFFORESTATION/REFORESTATION PROGRAMME NATIONWIDE.	208,420,080	There is no location(s) for this vote. Afforestation is a noble idea. However, NASS should do due diligence on the specifics before approval.		
ERGP20104204	ESTABLISHMENT OF ACACIA SENEGAL PLANTATION IN THE FRONTLINE STATES TO ARREST LAND DEGRADATION AND MITIGATE THE EFFECTS OF DROUGHT AND CLIMATE CHANGE	66,460,640	There is no location(s) for this vote. Afforestation is a noble idea. However, NASS should do due diligence on the specifics before approval.		
<b>SUBTOTAL</b>					<b>0.00</b>
<b>FORESTRY RESEARCH INSTITUTE OF IBADAN</b>					
ERGP19123493	NATIONAL AFFORESTATION PROGRAMME. (ONGOING)	500,000,000	There is no location(s) for this vote. Afforestation is a noble idea. However, NASS should do due diligence on the specifics before approval.		
<b>NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS</b>					
ERGP19105059	REHABILITATION OF AFFORESTATION PROJECT COORDINATING UNIT (APCU) HEADQUARTERS	75,496,536	What is the specific activity or deliverable? This line item got 30.2 million in the 2018 budget. NASS should clarify before approval.		
ERGP19105077	PROMOTION OF ALTERNATIVE LIVELIHOODS	80,178,544	There are no specifics in terms of location, the activities and deliverables. This line item got 64.2 million in the 2018 budget. NASS should clarify before approval.		
ERGP19105142	DRY LANDS RESTORATION	551,425,917	There is no location(s) for this vote. Afforestation is a noble idea. This line item got 600.8 million in the 2018 budget. NASS should		

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	THROUGH MASSIVE AFFORESTATION		insist on seeing the results of last year's investment before approval. Also, NASS should do due diligence on the specifics for 2019 before approval.		
<b>FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>					
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 be reasonably expected to monitor projects they do not know about. This is not a good example of budget crafting. Transparency leads to accountability and where transparency is lacking, the quest for accountability is imperiled.					
<b>FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS</b>					
ERGP1132629	COMPLETION OF 1KM ASPHALT SURFACE ROAD IN UBAHU IHEMBOSI ANAMBRA STATE (ON-ONGOING)	100,000,000	The first issue is; how much does it cost to complete one kilometer of asphalt road? There should be standard price list for same ecological conditions across the country. The second issue: Should these road projects not have come under the Ministry of Works so that specialists who supervise other road projects can be available to guarantee quality and value for money? Ministries need to embark on projects they are best positioned to deliver the greatest value.		
ERGP1132632	COMPLETION OF 1KM ASPHALT SURFACE ROAD AT EDDYBROS/OKADA WHITE HOUSE AKABOEDOJI ANAMBRA STATE (ON-GOING)	50,000,000			
ERGP1132634	COMPLETION OF 1KM ASPHALT ROAD AT NDIGBU OTOLO ANAMBRA STATE	50,000,000			
ERGP1132636	COMPLETION OF 1KM ASPHALT ROAD OBIAGU/AKABOEZE URUAGU ANAMBRA STATE	50,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30112340	LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE (LIFE) PROGRAMME	1,987,691,275	No details. Just an acronym and its full meaning. NASS should insist on details before approval.		
ERGP27105258	SUPPORT FOR INFRASTRUCTURE, PROJECTS AND COORDINATION SERVICES	3,641,061,050	Save this vote. This vote needs specificity - activities, goods, works, services, construction, deliverables and location of activities. Why is there a bulk sum for infrastructure when specific infrastructure projects have been proposed with their locations and votes made for them?	-	3,641,061,050
ERGP5105180	RURAL ROADS AND WATER SANITATION	7,903,882,142	Save tis vote. Specific rural roads and infrastructure have been detailed in the vote of the Ministry and other agencies. This looks like a slush fund.	-	7,903,882,142
ERGP30105006	PROMOTION AND DEVELOPMENT OF RICE VALUE CHAIN	1,265,091,775	What is a value chain? It has no specific meaning. Nigerians need to know the goods, works, construction, activities, deliverables of what the treasury is paying for. Where is the location of the goods and services? These kind of provisions sets the ground for massive stealing of public resources because there is absolutely nothing to hold the government to account for?  Since the advent of the current administration, this has been the pattern of agriculture budgeting and this needs to change.		
ERGP30105076	PROMOTION AND DEVELOPMENT OF WHEAT VALUE CHAIN	1,609,532,938			
ERGP30105109	PROMOTION AND DEVELOPMENT OF SOYA BEANS VALUE CHAIN	669,362,135			
ERGP30105123	PROMOTION AND DEVELOPMENT OF MAIZE VALUE CHAINS	562,749,565			
ERGP30105133	PROMOTION AND DEVELOPMENT OF FISHERIES AND AQUACULTURE VALUE CHAIN	578,141,680			

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ERGP30105134	PROMOTION AND DEVELOPMENT OF CASTOR	229,512,456			
ERGP30105144	PROMOTION AND DEVELOPMENT OF ANIMAL PRODUCTION & HUSBANDRY VALUE CHAIN	866,559,590			
ERGP30105152	PROMOTION AND DEVELOPMENT OF HORTICULTURE (FRUITS) VALUE CHAIN	499,741,240			
ERGP30105160	PROMOTION AND DEVELOPMENT OF CASSAVA VALUE CHAIN	572,498,401			
ERGP30105166	PROMOTION AND DEVELOPMENT OF COWPEA VALUE CHAIN	365,343,052			
ERGP30105176	PROMOTION AND DEVELOPMENT OF COCOA VALUE CHAIN	695,918,568			
ERGP30105193	PROMOTION AND DEVELOPMENT OF CASHEW VALUE CHAIN	908,064,458			
ERGP30105215	AGRIBUSINESS AND MARKET DEVELOPMENT	2,493,402,546		Save this vote. This vote shows the arbitrariness in classification and the proposals of the Ministry. So, agrobusiness and market development is not part of the value chain of the different crops mentioned?	-

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ERGP30105226	LAND AND CLIMATE MANAGEMENT	1,720,285,202	What exactly is the treasury paying for? NASS should ensure that details are provided before approval.		
ERGP5105155	MECHANIZATION	1,090,362,665	Mechanization that is distinct and outside of the value chains. Again, no details of what exactly this vote will be used for. NASS should ask for details before approval.		
ERGP30105187	VETERINARY AND PEST CONTROL SERVICES	5,455,408,473	Over 5billion voted without details. This is ridiculous. NASS should insist on details.		
ERGP30105252	COUNTERPART FUNDING	734,796,766	For which programme and fund? NASS should insist on details.		
ERGP5105208	NATIONAL GRAZING RESERVES DEVELOPMENT	3,268,180,809	Setting a national grazing reserve that is unknown to the law of the land? 5.2billion was voted for this activity in the 2018 budget. Do we have any reports on the activity results? NASS should reallocate this vote.	-	3,268,180,809
<b>AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN</b>					
ERGP30132310	PROCUREMENT OF PUMPS & ACCESSORIES FOR DRY SESSION FARMING	3,492,900	This is a duplication. Save the smaller vote	7,834,900	3,492,900
ERGP30132312	PROCUREMENT OF PUMPS & ACCESSORIES FOR DRY SESSION FARMING	7,834,900			
<b>FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN</b>					
ERGP30102121	RESEARCH AND DEVELOPMENT	25,000,000	This line item is repeated. It is unclear whether they are referring to the same project. Please get clarity on this.		
ERGP30102128	RESEARCH AND DEVELOPMENT	35,000,000			

Finally, there are so many research institutes and agencies under the Ministry virtually doing the same things under different names and guise. They spread resources too thin and there seems to be no link between their activities and the value chains proposed by the Ministry's headquarters.

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<p>Evidently, there is weak extension services to take their research findings (if any) to the farmers. The repeated sums they get year after year has not improved our poor farming indicators including yield per hectare, level of mechanization or the fabrication of modern local farm equipment, reduced post-harvest losses or improved beneficiation of raw agriculture produce. These Agencies seem to have developed capacity in some fields of agriculture. But the resources available to them is very limited. It may make eminent sense to let the Agencies concentrate in not more than two ventures and develop them to full market and user stage. They should be made to liaise and consult with private sector operatives and public sector agencies in their area of research and find out their needs which are currently imported. Targets should be set for them so that the country may not be engaged in perpetual research without evidence of use of research findings. Allocation of public resources to these Agencies after some years, would no longer be automatic but based on output which is seen to be serving a sectoral public or private need. It is time to rationalize and demand value for money from these agencies.</p>					
<b>SUBTOTAL</b>					<b>17,310,019,447.00</b>
<b>FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY HQS</b>					
ERGP1126985	ESTABLISHMENT OF ACQUISITION CENTRES IN THE SIX GEOPOLITICAL ZONES	66,826,082	Acquisition of what? This is unclear. NASS should verify before approval.		
ERGP1127026	PROMOTION OF NATIONAL CAPACITY FOR KNOWLEDGE ECONOMY	95,050,073	This vote says nothing about its purpose. NASS should clarify before approval.		
ERGP1127123	ESTABLISHMENT OF NATIONAL AGENCY FOR DESERTIFICATION AND EROSION RESEARCH	92,233,428	There are agencies under the Ministry of Environment working on these themes. This will be a duplication. Save this vote.		
ERGP3012695 4	DEPLOYMENT OF INNOVATIVE TECHNOLOGY FOR THE EVALUATION AND PRESERVATION OF FOOD STUFFS (BEANS & GRAINS)	19,322,930	These votes seem to be have been covered by the agriculture value chain votes in the Ministry of Agriculture and Rural Development.		

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	TO ENHANCE FOOD SAFETY				
ERGP3012696 5	USE OF INNOVATION TECHNOLOGY FOR THE DEVELOPMENT AND PROMOTION OF IMPROVED PLANTING MATERIALS TO ENHANCE FOOD SECURITY	43,702,644			
ERGP3012712 5	PROMOTION OF USE OF INDIGENOUS SCIENCE KITS IN PRIMARY AND SECONDARY SCHOOLS	94,698,544	Save this vote. We do not need this line item after the Executive Order on Local Content in Public Procurement as well as votes in the Ministry of Trade and Investment for promoting made in Nigeria goods.	-	94,698,544
<b>SUBTOTAL</b>					<b>4,698,544.00</b>
<b>RESEARCH CENTRES, INSTITUTES, CENTRES, ETC. UNDER THE MINISTRY OF SCIENCE AND TECHNOLOGY</b>					
<p>These Agencies seem to have developed capacity in a multiplicity of research, engineering, bioresource, etc. spheres. But the resources available to them is very limited. It may make eminent sense to let the Agencies concentrate in not more than two ventures and develop them to full market and user stage. They should be made to liaise and consult with private sector operatives and public sector agencies in their area of research and find out their needs which are currently imported. Targets should be set for them so that the country may not be engaged in perpetual research without evidence of use of research findings. Otherwise, resources are being too thinly spread and as such leading to little impact and no value for money for the country. Allocation of public resources to these Agencies after some years, would no longer be automatic but based on output which is seen to be serving a sectoral public or private need. It may also make sense to rationalize these Agencies.</p>					
<b>FEDERAL MINISTRY OF INFORMATION &amp; CULTURE</b>					
<b>FEDERAL MINISTRY OF INFORMATION &amp; CULTURE – HQTRS</b>					
ERGP1612403 7	MANPOWER DEVELOPMENT ON IPSAS AND OTHERS / PERSONNEL RECORD AND	79,906,665	Reduce the vote by 80%. The Ministry has no need for this large amount of money. Pray, how much does it cost to train personnel on IPSAS.	15,981,333	63,925,332



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	INFORMATION MANAGEMENT SYSTEM				
ERGP3124042	PURCHASE OF MOTOR VEHICLE	190,557,718	Reduce by 50%. There is on the high side and it is a perennial demand for administrative capital.	95,278,859	95,278,859
ERGP9124022	GRASSROOT ENLIGHTENMENT CAMPAIGN ON GOVERNMENT POLICIES & PROGRAMMES ( INCLUDING COST OF PRODUCTION OF MATERIALS & IEC ON GOVERNMENT ACHIEVEMENTS)	190,722,680	Reduce by 70%. All these sums in excess of 902m are for the same purpose or related purposes. They give different names to virtually the same thing.	57,216,804	133,505,876
ERGP9124023	SPECIAL ENLIGHTENMENT CAMPAIGN ON GOVERNMENT POLICIES ON EXECUTIVE ORDERS FOR EASE OF DOING BUSINESS IN NIGERIA & ERGP-IP etc	180,783,178		54,234,953	126,548,225
ERGP9124024	IIINSTITUTIONAL INTERACTION WITH STAKEHOLDERS e.g. NUJ, NAWOJ, RATTAWU, NGE, BLOGGERS, ONLINE PUBLISHERS, NPAN	160,468,972		48,140,692	112,328,280

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ERGP9124025	FACILITATION OF MINISTERIAL MEDIA APPEARANCES FOR 36 MINISTERS - INFLUENCERS AND ANALYSTS ON RADIO, TV, SOCIAL AND PRINT-MEDIA	180,466,498		126,326,549	54,139,949
ERGP9124026	TOWN HALL MEETINGS	190,805,102		133,563,571	57,241,531
ERGP9124027	FOREIGN MEDIA PR/LOBBY CONSULTANCY	137,326,288	Save this sum as it is a slush fund that adds no value to Nigeria. What is the lobby for and what is it meant to achieve?	-	137,326,288
<b>SUBTOTAL</b>					<b>780,294,340.00</b>
<b>FEDERAL RADIO CORPORATION OF NIGERIA</b>					
ERGP1610485 6	IMPROVED RADIO NIGERIA NETWORK CHANNEL	73,865,250	This vote says nothing about what the fund will be used for. Clarify before approval.		
<b>FEDERAL MINISTRY OF INTERIOR NIGERIAN PRISON SERVICE</b>					
ERGP2210148 1	PROCUREMENT OF TOYOTA HILUX, MINI MARIA, GREEN MARIA, AMBULANCE, JEEP, SWAGE TRUCKS, WATER TANKER, PEUGEOT AND SUPPLY OF 2NOS. TOYOTA COASTER SCHOOL BUSES TO KACHIA/KAGARKO	1,200,000,000	Remove the brand names and use the generic descriptions - see the 2019 Budget Call Circular.		
<b>FEDERAL FIRE SERVICE</b>					
ERGP8104711	RECRUITMEN AND APPOINTMENT (TO	150,000,000	What is this vote for? Will the Fire Service need so much just to conduct a recruitment		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	PROVIDE SUFFICIENT MANPOWER TO RELACED THE AGEING WORKFORCE, SO AS TO ENSURE CONTINUOUS EFFICIENCY)		exercise or is the fund for paying new staff who will be hired? Clarity is needed before approval.		
<b>POLICE FORMATION &amp; COMMAND HQTRS</b>					
ERGP4103051	PURCHASE OF PATROL VEHICLES	416,897,495	Check that these line items are speaking to different needs as there seem to be traces of repetition. NASS should confirm this before approval.		
ERGP4103052	PURCHASE OF ARMoured AND OTHER OPERATIONAL VEHICLES	262,307,533			
ERGP4103053	PURCHASE OF SPECIALIZED OPERATIONAL VEHICLES	254,875,900			
ERGP4103054	PROCUREMENT OF OPERATIONAL VEHICLES	489,466,239			
ERGP4103144	CONSTRUCTION/REHABILITATION OF POLICE BARRACKS AND STAFF QUARTERS	566,280,996	Consider saving the entire sum if the specifics are not available. These projects seem to be a duplication as they are hanging; there are over two hundred specific provisions/votes with exact locations for construction, rehabilitation and fencing of police barracks, stations and fencing.		566,280,996
ERGP4103148	CONSTRUCTION/REHABILITATION OF POLICE STATIONS AND OFFICES	372,494,776			372,494,776
ERGP4103151	FENCING OF POLICE STATIONS/BARRACK	459,902,691			459,902,691

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	S IN POLICE FORMATIONS AND COMMANDS				
ERGP4103200	PROCUREMENT OF EQUIPMENT FOR RESOLUTION OF PUBLIC COMPLAINTS AGAINST POLICE ACTIVITIES (COMPLAINT RESPONSE UNIT)	111,704,634	NASS should demand the details of this equipment before approval.		
ERGP4103208	ESTABLISHMENT OF NIGERIA POLICE SCHOOL OF PUBLIC RELATIONS	103,045,524	Save this sum. The Police can improve public relations without necessarily establishing a special Police School for the purpose. There are a number of public relations institutions in Nigeria who can be requested to create Police specific curricular to train the Police.	-	103,045,524
<b>SUBTOTAL</b>					<b>1,501,723,987.00</b>
<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION</b>					
<b>OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS</b>					
ERGP1613231 3	IMPLEMENTATION OF FREEDOM OF INFORMATION ACT	30,000,000	What exactly does this line item entail? Clarity on what activity is to be done here should be provided before approval.		
<b>PUBLIC COMPLAINTS COMMISSION</b>					
A bulk sum of 4,200,000,000 is provided. The same arguments that seek to compel the National Assembly to disclose the details of its budget applies to the Commission. No one is permitted in a constitutional democracy to spend public funds in a way and manner not known to the citizens who are the ultimate sovereigns.					
<b>INDEPENDENT NATIONAL ELECTORAL COMMISSION</b>					
A bulk sum of 45,500,000,000 is provided. The same arguments that seek to compel the National Assembly to disclose the details of its budget applies to the Commission. No one is permitted in a constitutional democracy to spend public funds in a way and manner not known to the citizens who are the ultimate sovereigns.					
<b>NATIONAL JUDICIAL COUNCIL- ABUJA</b>					
A bulk sum of 110,000,000,000 is provided. The same arguments that seek to compel the National Assembly to disclose the details of its budget applies to the Council. No one is permitted in a constitutional democracy to spend public funds in a way and manner not known to the citizens who are the ultimate sovereigns.					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMEN DED SUM (N)	SAVINGS (N)
<p style="text-align: center;"><b>NIGER DELTA DEVELOPMENT COMMISSION</b></p> <p>A bulk sum of 95,188,921,129 is provided. The same arguments that seek to compel the National Assembly to disclose the details of its budget applies to the Commission. No one is permitted in a constitutional democracy to spend public funds in a way and manner not known to the citizens who are the ultimate sovereigns.</p>					
<p style="text-align: center;"><b>SPECIFIC FRIVOLITIES</b></p> <p>Virtually every MDA got a vote for clothing and uniforms and the total vote for this line item came up to N3,277,053,377.00. However, most MDAs have no need for uniforms and clothing. We propose an 80% cut to this line item leading to a savings of: N2,621,642,701.60</p>					

**Total Savings NGN 74,175,382,747.90 (Seventy Four Billion, One Hundred and Seventy Five Million, Three Hundred and Eighty Two Thousand, Seven Hundred and Forty Seven Naira, Ninety Kobo)**