

**RECOMMENDATIONS ON THE LINE ITEMS OF**

**FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND**

**WASTEFUL ESTIMATES IN THE **2025** 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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## INTRODUCTION

Nigeria is undergoing very serious economic and fiscal crisis. There is stagflation. Inflation rate is currently at 34.6% while food inflation is at 39.93% due to high prices of staple foods including rice, maize, yam, guinea corn, vegetable oil, etc. Economic growth is tepid at 3.46% while unemployment is at all time high. The exchange rate of the naira to the dollar at the official rate of the Central Bank of Nigeria is over ₦1,500 to \$1, while the street value is over ₦1,600 to \$1. The monetary policy rate is at all time high of 27.5% while interest rates from financial institutions are in excess of 30%. Over 63% of Nigerians are multi dimensionally poor and majority live below the poverty line while debt service is in excess of 45% of aggregate expenditure. Insecurity is rapidly spreading to different parts of the country, including new terrorists' groups that were previously not in operation in Nigeria.

In the 2025 executive budget proposals, the aggregate expenditure is ₦49.740 trillion, the expected revenue is ₦36.352tn while the budget deficit is ₦13.387tn. Debt service will gulp ₦16.327tn. With this scenario, the reasonable expectation is that every available resource in the 2025 federal budget proposal should be targeted at concrete deliverables aimed at reducing poverty, creating jobs, improving infrastructure and stimulating economic growth. Indeed, frivolous, inappropriate, unclear and wasteful expenditure should be eliminated from the budget. A large part of the funding for 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 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. These votes need to be totally repackaged and 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 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 projects 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.

So many MDAs have votes that are not in any way related to their mandate. This should be streamlined and budget approvals should be centred on mandated activities. So many MDAs are asking for money to pay for unverified debts, purportedly from contractor arrears. This should stop and arrears which ideally is part of debts should be centrally handled and verified by the Debt Management Office.

***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)
<b>STATE HOUSE – HQTRS</b>					
22020604	RESIDENTIAL RENT	63,891,883	Who is the landlord and who is the tenant? Clarity is required before approval.	-	-
ERGP27223750	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATION, BUILDING/CIVIL AND ENVIRONMENTAL SERVICES WITHIN AND AROUND VILLA FACILITIES (PRESIDENT/VP OFFICES/RESIDENCES, OLD AND NEW ADMIN COMPLEXES, VILLA POWER HOUSE, CONFERENCE CENTRE BANQUET HALL, AUDITORIUM, PRESIDENTIAL/ MINISTERIAL LOUNGES AND CHALETS AT THE PRESIDENTIAL WING- AIRPORT, ETC..	6,041,584,103	This is an outrageous sum to spend on an annual ritual that is provided for every year. Reduce by 70%.	1,812,475,231	4,229,108,872
ERGP27223772	PROVISION FOR THE ANNUAL MAINTENANCE OF THE PRESIDENTIAL VILLA, ABUJA FOR WORKS AS DIRECTED	5,492,349,184	What is the difference between this provision and the one immediately above in ERGP27223750? No difference except the use of the word: "as directed". Save this vote		5,492,349,184
ERGP27223756	JULIUS BERGER LIABILITIES AND OTHER MAINTENANCE LIABILITIES OWED AS FROM 2022 TILL DATE, INCLUSIVE OF KADUNA WORK, RETENTION AND ADDITIONAL WORKS IN VIP WING) AND LIABILITIES ON VARIOUS WORKS OTHER THAN JBN E.G FCT WATER CHARGES, AEDC AND SOLID/LIQUID WASTE DISPOSAL CHARGES	11,924,394,592	This is an outrageous sum to spend on an annual ritual that is provided for every year. Who has verified this perpetual debt purportedly owed to Julius Berger? Money is approved every year for works and maintenance at the State House; where is this debt coming from? Extra budgetary expenditure?	Save this vote until a convincing and transparent public verification of the debt is done.	11,924,394,592



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP27201255	CONSTRUCTION OF OFFICE COMPLEX FOR SAs and SSAs	1,830,783,061	The votes for the two different projects are exactly the same. What is the size of the EFCC forfeited properties to demand this quantum of resources? NASS needs to meticulously review these two projects to determine the value for money of the proposed expenditure.		-
ERGP27223765	ACQUISITION, RENOVATION AND REHABILITATION OF EFCC FORFEITED PROPERTIES TO BE USED AS STATE HOUSE QUARTERS IN ABUJA	1,830,783,061			-
ERGP27223783	PROVISION OF ACCOMMODATION AND CO-LOCATED GUEST HOUSES/FURNISHING FOR PRESIDENTIAL CLOSE AIDES/ GUEST AT THE SPECIAL DEVELOPMENT LAYOUT ASOKORO, ABUJA	549,815,658	This vote is a waste in view of provisions in ERGP27223765 and ERGP27201255 above. Save this vote.	-	549,815,658
ERGP7201299	PURCHASE OF STATE HOUSE OPERATIONAL VEHICLES	3,661,566,123	The State House, President and Vice President are not in need of new vehicles. This request is insensitive to the plight of multi-dimensionally poor Nigerians. Save these votes.		3,661,566,123
ERGP7201300	REPLACEMENT OF SUV VEHICLES	1,098,469,837			-
ERGP7223787	PROCUREMENT OF OPERATIONAL VEHICLES AT THE PRESIDENTIAL CONFERENCE CAR UNIT (CCU) FLEET, ABUJA	127,864,107			127,864,107
ERGP7223831	PROCUREMENT OF SUVs FOR MR. PRESIDENT AND VICE PRESIDENT	127,864,107			127,864,107
<b>SUBTOTAL</b>					<b>27,211,432,480</b>
<b>STATE HOUSE OPERATIONS - VICE PRESIDENT</b>					
ERGP27201258	RENOVATION OF VICE PRESIDENT QUARTERS AT STATE HOUSE, PRESIDENTIAL VILLA ABUJA	466,860,921	The Quarters are not in need of renovation. Pray, is it the newly built mansion? This cannot be a priority in a period of economic hardship. Save this vote	-	466,860,921

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP27223823	RENOVATION OF VICE PRESIDENT GUESTS HOUSE4 ASOKORO, ABUJA	298,390,823	The Guest Houses are not in need of renovation. This cannot be a priority in a period of economic hardship. Save this vote	-	298,390,823
<b>SUBTOTAL</b>					<b>765,251,744</b>
<b>OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT</b>					
ERGP7201346	PURCHASE OF MOTOR VEHICLES	285,000,000	This is not a priority in a time of stagflation. Save this vote.	-	285,000,000
<b>BUREAU OF PUBLIC ENTERPRISES (BPE)</b>					
ERGP1205869	PURCHASE OF LAP TOP AND DESKTOP COMPUTERS FOR BPE STAFF OFFICIAL	158,180,000	Is there no desk computer or lap top available in BPE? This is a misplaced request and cannot be a priority for spending scarce resources. BPE already have desktops and laptops. Save this vote	-	158,180,000
<b>NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA)</b>					
NALDA has a total capital vote of N7.431bn. There are provisions for land clearing and preparation of N2.2bn, seeds, fertilisers, earth moving equipment, vehicles, storage facilities, fish farms, banana, cashew and other plants, etc. 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 N7.431bn investment ordinarily should yield revenue of not less than N10bn 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.					
<b>FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING – HQTRS</b>					
ERGP12234020	SUPPLY OF 10 NO OF SUVS VEHICLE 2022 MODEL	150,000,000	This cannot be a national priority in times of economic depression. Save this vote.	-	150,000,000
ERGP28233823	ACCESS TO CLEAN AND PORTABLE WATER IN THE 774 LGAS	130,000,000	This is an unclear and nebulous vote. What exactly is it for? To provide water in LGAs? Which LGAs? All LGAs including those that already have access to water? Save these votes.	-	130,000,000
ERGP28233838	ACCESS TO CLEAN AND PORTABLE WATER IN THE 774 LGAS	100,000,000		-	100,000,000
<b>SUBTOTAL</b>					<b>380,000,000</b>

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<b>NIGERIAN INSTITUTE FOR ECONOMIC AND SOCIAL RESEARCH (NISER)</b>					
ERGP30212980	PURCHASE OF VEHICLE	150,000,000	This is an insensitive request for public funds. Just one vehicle. Likely, someone wants to buy a big SUV. Save this vote.	-	<b>150,000,000</b>
<b>BUDGET OFFICE OF THE FEDERATION</b>					
ERGP9210074	PURCHASE OF MOTOR VEHICLES	500,000,000	This cannot be a priority in a time of great economic crisis.	-	<b>500,000,000</b>
<b>SERVICE WIDE VOTE</b>					
<p><i>"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 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></p>					
ERGP1219644	SPECIAL PROJECTS SDG	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 N631.493bn 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	631,493,552,989	631,493,552,989
ERGP16210802	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (NPRGS) - RECURRENT	100,000,000,000			
ERGP16210804	NATIONAL SOCIAL INVESTMENT PROGRAMME - NSIP (RECURRENT)	200,000,000,000			
ERGP22210855	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)	7,000,000,000			
ERGP9213044	SPECIAL PROJECTS	761,966,018,054			
ERGP22211684	NIGERIA YOUTH DEVELOPMENT FUND	25,000,000,000			
ERGP22212125	NATIONAL SOCIAL INVESTMENT PROGRAMME AGENCY	2,000,000,000			
ERGP22219766	NATIONAL HOME-GROWN SCHOOL FEEDING PROGRAMME (NHGSFP)	100,000,000,000			

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ERGP27234024	FEDERAL INLAND REVENUE SERVICE (FIRS) BUILDING	50,000,000,000	The FIRS can afford to fund this building from its own funds accruing from the cost of collection being 4 per cent of non-oil revenues. Save this vote.	-	50,000,000,000
ERGP7211698	GIFMIS CAPITAL	15,258,825,876	This vote has no meaning, no content and specificity. Save this vote unless there is clarity in what is being proposed.	-	15,258,825,876
ERGP9210825	NATIONAL DEVELOPMENT PLANS (FMBEP)	1,500,000,000	National Development Plans, on its own, cannot be the subject of budgetary votes. We are not developing a new plan. So, what is this for? Save the vote.	-	1,500,000,000
<b>SUBTOTAL</b>					<b>698,252,378,865</b>

#### STATUTORY TRANSFERS

Statutory transfers in the sum of N4.435trillion 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 arms of government purports to act or exercise authority. These votes should be disaggregated and the details put in the public domain before they are approved by NASS. For the avoidance of doubt, the agencies are National Judicial Council, National Assembly, Independent National Electoral Commission, Basic Health Care Provision Fund, Universal Basic Education Fund, North East Development Commission, South East Development Commission, North West Development Commission, South West Development Commission, National Human Rights Commission, Public Complaints Commission and National Agency for Science and Engineering Infrastructure.

#### FEDERAL MINISTRY OF FINANCE – HQTRS

ERGP7203526	MONITORING AND EVALUATION OF FEC/MTB APPROVED PROJECTS OF THE MINISTRY AND ITS AGENCIES(ERPM)	120,000,000	Different jargons and phrases have been used for the single task of budget monitoring and evaluation. Save 50% of these votes.	60,000,000	60,000,000
ERGP7203963	MONITORING THE MINISTRY AND ITS AGENCIES PROJECTS UNDER THE PURVIEW OF FEDERAL MINISTRY OF FINANCE (BUDGET DIVISION)	95,000,000		47,500,000	47,500,000
ERGP7229537	MONITORING AND EVALUATION OF SERVICE WIDE VOTES (CMD)	50,000,000	Different jargons and phrases have been used for the single task of	25,000,000	25,000,000

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ERGP7229539	ANALYTICAL ASSESSMENT EXERCISE; A REVIEW OF THE UTILISATION OF FUNDS RELEASED TO MDAS (CMD)	40,000,000	budget monitoring and evaluation. Save 50% of these votes	20,000,000	20,000,000
ERGP7229625	TRACKING MONITORING AND EVALUATION (IERD)	100,000,000		50,000,000	50,000,000
ERGP7229641	BUDGET TRACKING DESIGN (BUD BIV)	200,000,000		100,000,000	100,000,000
ERGP7229610	DIGITALIZATION AND ENHANCE VALUE PROPOSITION FOR CIVIL SERVANTS (ICT)	270,000,000	This is a meaningless jargon which has no value proposition. Save the vote.	-	270,000,000
ERGP7156766	PURCHASE OF 400 NUMBER U.P.S/ AND DESKTOPS/ LAPTOPS	50,000,000	The Ministry has more laptops than it requires and this is an annual ritual and request. Save 50% of these votes.	25,000,000	25,000,000
ERGP7207691	PURCHASE OF LAPTOPS	65,000,000		32,500,000	32,500,000
ERGP7204067	DONOR FUNDED ASSISTED PROJECTS(IER)	150,000,000	Which donor and for what purpose. Specific donor projects are stated in this budget. This is hanging. Save this vote.		150,000,000
ERGP7229637	LEAN MANAGEMENT (EFFICIENCY UNIT)	100,000,000	There are no clear deliverables, value added or proposition of benefit to Nigerians. Save these votes.		100,000,000
ERGP7233337	PROCESS MAPPING (EFFICIENCY UNIT)	100,000,000			100,000,000
ERGP7204972	EFFICIENCY UNIT REVIEW OF AND ANALYSIS ON FGN OVERHEAD EXPENDITURE (EFFICIENCY UNIT)	50,000,000			50,000,000
ERGP7204039	EFFICIENCY UNIT REVIEW OF AND ANALYSIS ON FGN OVERHEAD EXPENDITURE (EFFICIENCY UNIT)	87,000,000			87,000,000

**NASS should not just approve the expenditure from these loans (in excess of N256bn) without getting the details of specific projects they would be used for. Otherwise, NASS will be donating the power of appropriation to the Executive. NASS needs to vet the specific expenditure to ensure that they are in compliance with the tenor and purpose of the loans.** ERGP7234146: MULTILATERAL/BILATERAL TIED LOAN - FISCAL GOVERNANCE AND INSTITUTIONS PROJECT (FGIP). ERGP7234147: MULTILATERAL/BILATERAL TIED. ERGP7234148

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MULTILATERAL/BILATERAL TIED LOAN - INVESTMENT IN DIGITAL AND CREATIVE ENTERPRISES (IDICE) [TRAINING OF ENTERPRENUERS IN CREATIVITY AND DIGITAL TECHNOLOGY (AFRICAN DEVELOPMENT BANK)]. ERGP7234149: MULTILATERAL/BILATERAL TIED LOAN - INVESTMENT IN DIGITAL AND CREATIVE ENTERPRISES (IDICE) [TRAINING OF ENTERPRENUERS IN CREATIVITY AND DIGITAL TECHNOLOGY (ISLAMIC DEVELOPMENT BANK)]. ERGP7234150: MULTILATERAL/BILATERAL TIED LOAN - INVESTMENT IN DIGITAL AND CREATIVE ENTERPRISES (IDICE) [TRAINING OF ENTERPRENUERS IN CREATIVITY AND DIGITAL TECHNOLOGY (FRENCH DEVELOPMENT AGENCY)]					
<b>SUBTOTAL</b>					<b>1,117,000,000</b>
<b>DEBT MANAGEMENT OFFICE</b>					
ERGP7230890	PROCUREMENT OF MOTOR VEHICLES	869,000,000	This is an insensitive and outrageous request. Pray, DMO is a new agency that is being equipped with vehicles? Save this vote.	-	869,000,000
<b>FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION</b>					
ERGP22233243	IPSAS IMPLEMENTATION TO ENSURE FULL COMPLIANCE TO INTERNATIONAL PUBLIC SECTOR ACCOUNT STANDARD AND INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS) AS A NEW MINISTRY (ONGOING	155,000,000	This is a joke taken too far. It does not cost this much to adopt IFRS standards or to use software to automate an accounting system. Save 90% of this vote.	25,500,000	229,500,000
ERGP22233244	AUTOMATION OF ACCOUNTING, BUDGETING AND REPORTING PROCESS IN THE MINISTRY	100,000,000			
<b>SUBTOTAL</b>					<b>229,500,000</b>
<b>NATIONAL SOCIAL INVESTMENT OFFICE</b>					
ERGP22200699	HOME-GROWN SCHOOL FEEDING	1,817,964,867	ERGP22219766 under the Service Wide Votes already provided N100bn for school feeding programme. Save this vote. These funds are proposed for interventions that have been ongoing in the last nine years but have failed to produce credible results. They have provided for slush funds susceptible to mismanagement. The school	-	1,817,964,867
ERGP22200702	GEEP (MARKETMONI, TRADERMONI, FARMERMONI)	1,064,174,556		532,087,278	532,087,278
ERGP22200711	JCU (N-POWER + BUILD & EQUIP+ SKILLS FOR JOBS + INNOVATION HUBS	1,817,964,867		908,982,433.50	908,982,433.50
ERGP22234183	GVG (GRANT FOR VULNARABLE GROUP)	1,064,174,556		532,087,278	532,087,278
ERGP22234185	CCT (NCTO)	221,703,033		110,851,516.50	110,851,516.50
ERGP22234186	CCT (NASSCO)	221,703,033		110,851,516.50	110,851,516.50

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			feeding program turned out a scam during COVID while earlier disbursed tradermoni have not been recovered. The GEEP resources 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. Save 50% of the funds		
ERGP30234180	IPSAS ACCRUAL ACCOUNTING DEVELOPMENT	173,406,065	It does not cost this much to adopt IPSA accrual accounting system. Save 90% of this vote.	17,340,606.50	156,065,458.50
ERGP22234179	PURCHASE OF OFFICE FURNITURES FOR NSIP OFFICE (TABLES, CHAIRS, ETC)	1,584,921,016	Is this an existing or a new office? Reduce by 70% if it is an existing office.	475,476,305	1,109,444,711.2
<b>SUBTOTAL</b>					<b>5, 278,335,059</b>
<b>SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS</b>					
ERGP16192190	REPLENISHMENT OF OSGF POOL UTILITY VEHICLES (5NO TOYOTA JEEP, 5NO 4WD PICK-UP DOUBLE CABIN VEHICLE, 8NO SALOON CARS)	1,417,413,230	Reduce by 50% as these cannot be priorities in a depressed economy.	708,706,615	708,706,615
ERGP3227841	PROVISION OF PROJECT BUSES (6NO. COASTER BUS, 5NO 18 SEATER TOYOTA BUSES)	1,055,005,213		527,502,606.50	527,502,606.50
<b>SUBTOTAL</b>					<b>1,236,209,221.50</b>

**AUDITOR GENERAL FOR THE FEDERATION**

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 anti-corruption agencies



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
<p>are creatures of statutes. The proposed vote of N15.8bn 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>					
<b>CODE OF CONDUCT BUREAU</b>					
<p>Budgeting a paltry sum of N19.484bn for the Code of Conduct Bureau is not supportive of the Bureau's anti-corruption mandate. CCB is a constitutional body, not set up by a mere statute. It should be recalled that the President of the Federal Republic to the Cleaner in a Local Government are required by law periodically to declare assets and liabilities. It is imperative to establish the number of declarants, the cost of declarations and verification and use these data to arrive at a reasonable vote for the CCB, especially as it is embarking on the Online Assets Declaration System. The new system needs to be financially supported to achieve its objectives. A minimum vote of not less than N70bn is required for the CCB.</p>					
<b>FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY</b>					
<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>					
ERGP10175045	PROVISION AND INSTALLATION OF SOLAR POWERED STREETLIGHT IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	2,000,000,000	No location and no identification of beneficiaries. The vote of the National Rural Electrification Agency is suffused with solar energy projects without locations. Is this part of mandate of the Ministry of Agriculture? Save this vote	-	2,000,000,000
ERGP1208767	ESTABLISHMENT OF AGRICULTURAL MARKETING INCUBATION CENTRES FOR YOUTH AND WOMEN ACROSS THE SIX GEO-POLITICAL ZONES	650,000,000	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	650,000,000
	FOOD SECURITY CROPS VALUE CHAINS DEVELOPMENT PROGRAMS	2,135,558,761	No location, identification of class of beneficiaries and deliverables. Which crops? Save this vote.	-	2,135,558,761
ERGP1208772	FOOD SECURITY CROPS VALUE CHAINS DEVELOPMENT PROGRAMS ON CASH CROPS	2,580,449,385	No location, identification of class of beneficiaries and deliverables. Which crops? Save this vote.	-	2,580,449,385



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30208774	FOOD SECURITY CROPS VALUE CHAINS DEVELOPMENT PROGRAMS ON EXPORT CROPS	1,519,494,480	The continuation of the play on the words,"food security". What is this vote for? Nothing concrete and tangible. Save this vote.		1,519,494,480
ERGP30174685	IMPLEMENTATION OF AGRICULTURAL FOOD SECURITY PROGRAMS	500,000,000	So, the last three provisions in ERGP1208771, ERGP1208772 and ERGP30208774 are not for food security? Save this vote.		500,000,000
ERGP1208802	PROVISION FOR ENHANCED STRATEGIC FOOD RESERVE FOR FOOD SECURITY AND MARKET STABILIZATION	2,660,000,000	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	2,660,000,000
ERGP12175035	CONSTRUCTION OF FEEDER ROADS IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	3,592,705,138	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	3,592,705,138
ERGP27105258	INFRASTRUCTURES AND PROJECTS SUPPORT COORDINATION	960,300,000	Pray, what is coordination and support that is not part of the cost of projects? Save this vote.	-	960,300,000
ERGP28175039	PROVISION OF PORTABLE WATER IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	1,500,000,000	No location, identification of class of beneficiaries and deliverables. Save this vote.	-	1,500,000,000
ERGP30159116	COUNTERPART FUNDING OF AGRICULTURAL PROJECTS WITH DONOR AGENCIES	730,927,833	Which donor agency is involved? Save this vote	-	730,927,833
ERGP30175085	MAINSTREAMING GENDER IN AGRIBUSINESS	867,882,551	What exactly is the treasury called upon to pay for in this voter? Nothing concrete but a play on words. Save this vote.	-	867,882,551
ERGP5231453	STRENGTHENING AND COORDINATING AGRICULTURE BUDGETTING FOR FOOD SECURITY	935,421,985	This is a clear ploy to get money out of the treasury for no deliverables. Save this vote.	-	935,421,985
ERGP30208786	CAPACITY BUILDING ON PROJECTS MONITORING EVALUATION, ACCOUNTABILITY	404,194,822	All these votes have one thing in common – projects/budget	488,757,019.80	1,955,028,079

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	AND LEARNING FOR EFFICIENCY AND HIGH PERFORMANCE FOR FOOD AND NUTRITION SECURITY		monitoring and evaluation. Save 80% of these votes.		
ERGP5105275	POLICY COORDINATION, PROJECTS/PROGRAMMES MONITORING AND EVALUATION	1,802,461,643			
ERGP5231498	MONITORING AND EVALUATION OF BUDGET IMPLEMENTATION	237,128,634			
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	735,421,985	Meaningless jargon to get money out of treasury while delivering nothing. Save this vote	-	735,421,985
The huge sums of money in the project tied loans: ERGP5234137, MULTILATERAL/BILATERAL TIED LOAN - RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP) in the sum of 5,892,857,145; ERGP5234138, MULTILATERAL/BILATERAL TIED LOAN - SPECIAL AGRO INDUSTRIAL PROCESSING ZONES (SAPZ) in the sum of 127,511,977,845; ERGP5234139, MULTILATERAL/BILATERAL TIED LOAN - VALUE CHAIN DEVELOPMENT PROJECT (VCDP) in the sum of 67,500,000,000; and ERGP5234140, MULTILATERAL/BILATERAL TIED LOAN - AGRICULTURAL TRANSFORMATION AGENDA SUPPORT PROGRAM PHASE I (ATASP-I) in the sum of 37,311,854,490 needs to be disaggregated with the details provided before NASS approval.					
<b>SUBTOTAL</b>					<b>23,323,190,197</b>
<b>FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS</b>					
ERGP30204044	INNOVATION AND COORDINATION OF THE MINISTRY'S POLICY PROGRAMMES	952,075,058	There is no clear deliverable. Save this vote	-	952,075,058

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
<b>NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)</b>					
ERGP30124845	PERFORMANCE MANAGEMENT PROJECT	108,704,893	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.	-	108,704,893
ERGP3197293	FINANCIAL MANAGEMENT AND COORDINATION PROJECT	119,177,036		-	119,177,036
ERGP30125346	NACA HIV COORDINATION PROJECT	139,471,000		-	139,471,000
ERGP3197294	ADMINISTRATIVE AND MANAGEMENT PROJECT	207,983,783		-	207,983,783
ERGP30223295	POLICY AND ADVOCACY IMPLEMENTATION PROJECT	69,540,379		-	69,540,379
ERGP22165629	PROCUREMENT ACTIVITY PROJECT	42,654,513		-	42,654,513
<b>SUBTOTAL</b>					<b>687,531,604</b>
<b>FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT – HQTRS</b>					
ERGP29212951	EXTERNAL PROMOTIONS AND DOMESTIC MEDIA: ACQUISITION OF COMMUNICATION TECHNOLOGY AND SOLID MINERALS AWARENESS	216,263,717	This is a perennial budget item that has no value proposition save this vote.	-	216,263,717
ERGP3210382	FORMALIZATION OF ILLEGAL MINERS TO JOIN ARTISANAL COOPERATIVES WITHIN A SPECIFIED WINDOW PERIOD	64,879,115	This item has been appearing in budgets in at least the last eight years. What value has been added? What exactly has been the service delivered? Save this vote		64,879,115
ERGP3210393	PERFORMANCE MANAGEMENT SYSTEM OF THE FEDERAL GOVERNMENT TO PROMOTE ACCOUNTABILITY IN PUBLIC SERVICE DELIVERY - SOFTWARE	60,439,558	There is no need for a special software to promote service delivery in the sector. Save this vote. There is no proposition for value addition. Save this vote.		60,439,558
ERGP3210689	PROCUREMENT OF CAPITAL STORE ITEMS	72,087,906	These capital store items have no name? save this vote.		72,087,906
ERGP3210398	STATE MINERAL RESOURCES AND ENVIRONMENTAL	291,956,018	MIREMCO is a state level committee. Why should FGN be	-	291,956,018

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	MANAGEMENT COMMITTEE (MIREMCO)		responsible for funding it? Save this vote.		
ERGP3213084	RECLAMATION OF 8NOS. ABANDONED MINES SITE AND REHABILITATION OF LAND FOR OTHER ALTERNATIVE USES	36,043,953	This vote has been appearing in previous budgets. NASS should verify what service has been delivered before further approvals. Furthermore, the establishment of the Environmental Protection and Rehabilitation Fund under S.121 of the Nigeria Minerals and Mining Act will take care of this. This will be funded by private sector operatives. Save this vote.	-	36,043,953
<b>SUBTOTAL</b>					<b>741,670,267</b>
<b>FEDERAL MINISTRY OF WATER RESOURCES – HQTRS</b>					
ERGP16226528	PURCHASE OF UTILITY VEHICLES - 1NO LAND CRUISER, 2 NO. COASTER BUSES	957,000,000	Someone in the Ministry wants to drive a Land Cruiser at the public expense. This is insensitive. Why is the purchase of vehicles a ministerial priority at this time? Save 60% of this vote	382,800,000	574,200,000
ERGP16228323	PURCHASE OF 1NO. 4X4 HILUX OPERATIONAL VEHICLE	100,000,000		40,000,000	60,000,000
ERGP18110701	SUSTAINABLE DEVELOPMENT GOALS (SDGS) TRACKING FOR WATER SUPPLY (WASHNORM)	50,000,000	What is at stake? What is the funding for? Just a play on words. There are various provisions for project and budget tracking in the Ministry. Save these votes.	-	50,000,000
ERGP28111595	WASH TRACKING AND DOCUMENTATION (SANITATION AND HYGIENE COMPONENT)	37,862,981		-	37,862,981
ERGP30124762	COORDINATION OF SUSTAINABLE DEVELOPMENT GOALS (SDGS) WATER PROJECTS	28,210,989		-	28,210,989
ERGP28110316	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	500,000,000	This is just a jargon without any deliverable, save this vote.	-	500,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP28111008	PROMOTION OF GENDER/WOMEN PARTICIPATION IN IRRIGATED AGRICULTURE FOR FOOD SECURITY	120,000,000	What exactly is the treasury being asked to pay for? No clear project or deliverable. Clarity is required before approval.	-	-
ERGP28111123	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN SOME PUBLIC PLACES SUCH AS MARKETS, TRANSPORT HUBS, PARKS, ETC	149,058,612	No location for the projects; just like the request for last year. Save these votes.	-	149,058,612
ERGP28111126	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN EDUCATIONAL INSTITUTIONS; SCHOOLS AND HEALTH CENTRES	100,220,614		-	100,220,614
ERGP28111133	PROMOTION AND ADVOCACY FOR HOUSEHOLD SANITATION AND HYGIENE FACILITIES IN THE RURAL AREAS	48,000,000	This vote is hanging; no locations and repeating what was asked for last year. This should have been an assignment reserved for the Ward and Village Development Committees of the Primary Health Care Under One Roof. Save this vote.	-	48,000,000
ERGP28110626	COMPREHENSIVE STUDIES, DETAILED DESIGN AND PRODUCTION OF TENDER DOCUMENT FOR NEW DAM PROJECTS	185,262,612	These votes are all playing around words related to dams. Safety, viability assessment, operationalization, rehabilitation. So, tender documents for dams are special and are not part of the standard bidding documents approved by the Bureau of Public Procurement? Save 70% of this vote.	687,192,724.80	1,603,449,691.20
ERGP28110649	DAM SAFETY MONITORING	46,315,653			
ERGP28110652	VIABILITY ASSESSMENT OF DAMS	6,175,420			
ERGP28110659	DEVELOPMENT OF STANDARDS FOR DAM CONSTRUCTION IN NIGERIA	5,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP28111754	OPERATIONALIZATION OF THE GUIDELINES FOR OPERATIONS AND MAINTENANCE OF RBDAS' DAMS AND IRRIGATION INFRASTRUCTURE	10,000,000			
ERGP28111800	RBDAs DAM SAFETY INSPECTION AND SURVEILLANCE	10,000,000			
ERGP28205203	ENHANCING CAPABILITY OF STAFF OF DAMS AND RESERVOIRS FOR OPERATION AND MAINTENANCE OF DAMS STRUCTURES	185,262,612			
ERGP28212300	REHABILITATION OF DAMS AND RESERVIORS NATION WIDE	1,842,626,119			
ERGP30126551	DEFORMATION MONITORING (HORIZONTAL AND Vertical COMPONENTS) OF DAMS NATIONWIDE.	6,310,509			
ERGP28111599	WASH INTERVENTION FOR CHOLERA PREVENTION AND CONTROL	100,181,402	This vote cannot stand on its own because most of the interventions on WASH could be said to respond to cholera and other diseases prevention and control. Save this vote.	-	100,181,402
ERGP28190672	WASH INTERVENTION IN HEALTH INSTITUTION (FEDERAL GOVERNMENT HEALTH WASH PROGRAMME)	100,046,262	These votes are hanging, unclear and without deliverables; coming after specific projects have been provided. Save these votes	-	100,046,222
ERGP28190673	WASH INTERVENTION IN SCHOOLS (FEDERAL GOVERNMENT SCHOOL WASH PROGRAMME)	100,046,222		-	100,046,222
ERGP28207249	WASH INTERVENTION IN FEDERAL UNIVERSITIES,	50,000,000		-	50,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	POLYTECHNICS AND OTHER EDUCATIONAL INSTITUTIONS				
ERGP28190906	HANDS-ON FOR DESIGN, REVIEW AND CONSTRUCTION, REHABILITATION OF IRRIGATION AND DRAINAGE SCHEMES	1,200,000,000	How can this vote be justified after provisions have been made for specific irrigation and drainage projects? This appears to be a slush fund. Save this vote,	-	1,200,000,000
ERGP28206988	IMPLEMENTATION OF THE HAND HYGIENE FOR ALL ROADMAP	54,675,333	A roadmap of this nature is implemented through specific activities and projects. If the projects cannot be named and disclosed, save this vote.	-	54,675,333
ERGP28207138	IMPROVE ACCESS TO SAFE WATER SUPPLY IN PUBLIC PLACES ACROSS THE NATION (MARKETS, MOTOR PARKS, SCHOOLS AND PRIMARY HEALTH CARE CENTRES)	150,000,000	A vote of this nature coming after specific projects for the same purpose have been provided goes to no issue. It is a slush fund. Save this vote.	-	150,000,000
ERGP28212299	CONSTRUCTION OF RURAL ACCESS ROADS NATION WIDE	450,000,000	At which locations? When did it become part of the mandate of Water Resources to construct rural access roads? Moreover, this vote is too small for a nationwide reach and will be a waste of scarce resources. Save this vote.	-	450,000,000
ERGP28212301	CONSTRUCTION/ REHABILITATION OF WATER SUPPLY SCHEMES NATION WIDE	900,000,000	Provisions have been made for specific water supply projects. This is hanging and appears to be a slush fund. Save this vote.	-	900,000,000
ERGP28212302	SUPPORT FOR DEVELOPMENT AND ENHANCEMENT OF WATER SANITATION AND HYGIENE	1,000,000,000	Provisions have been made for specific WASH projects. This is hanging and appear to be a slush fund. Save this vote.	-	1,000,000,000
ERGP28228293	VILLAGE LEVEL OPERATION AND MAINTENANCE	30,000,000	This is a meaningless phrase. Save this vote.	-	30,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP28230038	PROVISION OF WATER SUPPLY FACILITIES FOR SUSTAINABLE FOOD SECURITY	1,500,000,000	Specific provisions have been made for dams, irrigation, etc., which are for food security. This is hanging and does not disclose the projects and locations. Save this vote.	-	1,500,000,000
<b>SUBTOTAL</b>					<b>8,790,369,422.50</b>

#### 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

ERGP13230844	PURCHASE OF OFFICIAL VEHICLES (1 NO LAND CRUISER SUV, 1 NO TOYOTA PRADO, 3 NOS 54-SEATER CNG BUSES, 1 NO PICK-UP VAN)	1,000,000,000	The request for Toyota Land Cruiser and Prado is insensitive. These cannot be priorities at this time. Even if there is the need for an SUV, must it be a foreign product. Save 50% of this vote.	500,000,000	500,000,000
ERGP13234125	COUNTERPART FUNDING FOR LAGOS GREEN LINE METRO RAIL-PHASE 1 (TRANSFER TO MOFI)	146,141,117,570	The Federal Government cannot be using federal resources to fund a Lagos State railway project. It should declare available resources and share it on projects across the Federation and not just in one state. This is grossly unfair, a display of nepotism. Save this vote.	-	146,141,117,570
ERGP18143064	SPECIAL INTERVENTION PROGRAMMES AND INITIATIVES IN THE SECTOR BY THE DEPARTMENTS OF THE MINISTRY	205,000,000	Projects need to be specific to qualify to draw votes from the Treasury. This is deliberately nebulous. Save this vote.	-	205,000,000



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30227679	IMPLEMENTATION OF STRATEGIC INTERVENTIONS AND SPECIAL ASSIGNMENTS, STRATEGIC PARTNERSHIP AND COLLABORATIONS WITH STAKEHOLDERS IN THE TRANSPORT SECTOR	80,000,000	Projects need to be specific to qualify to draw votes from the Treasury. This is deliberately nebulous. Save this vote.	-	80,000,000
ERGP30190004	IMPLEMENTATION OF ACCOUNTING AND BUDGET OPERATION PORTAL IN LINE WITH IPSAS ACCURAL BASIS, TSA AND GIFMIS GUIDLINES, CAPACITY BUILDING OF ACCOUNTANTS, AUDITORS AND BUDGET OFFICERS ON FINANCIAL MANAGEMENT AND AUDITING OF CAPITAL PROJECTS OF THE MINISTRY AND ITS AGENCIES	50,000,000	These are meaningless jargons deployed to draw public funds. The best that can be deduced is capacity building of which the first 50m suffices. Save the rest of the votes.	-	-
ERGP30190009	UPGRADING OF ACCOUNTING AND BUDGETING SYSTEM FACILITIES, CAPACITY BUILDING DEVELOPMENT OF ACCOUNTING AND BUDGET OFFICERS ON PROFESSIONAL COURSES AND NEW ACCOUNTING SOFTWARE AND TECHNIQUES	50,000,000		-	50,000,000
ERGP30190956	PROVISION AND DEVELOPMENT OF AUDIT STAFF IN FORENSIC AUDITING, PUBLIC SECTOR ACCOUNTING AND MANAGEMENT ACCOUNTING IN LINE WITH IPSAS.	15,000,000		-	15,000,000
<b>SUBTOTAL</b>					<b>146,991,117,570</b>

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
<b>FEDERAL MINISTRY OF AVIATION AND AEROSPACE DEVELOPMENT – HQTRS</b>					
ERGP31142585	GENERAL CONSULTANCY FOR THE PROJECTS	1,700,000,000	No projects were identified and there cannot be a general consultancy for all projects proposed in the budget. Save this vote.	-	1,700,000,000
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)	10,000,000		-	-
ERGP31157357	DEVELOPMENT OF AEROSPACE UNIVERSITY ABUJA	5,000,000,000	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.	-	5,000,000,000
<b>Subtotal</b>					<b>6,700,000,000</b>
<b>FEDERAL MINISTRY OF POWER -HQTRS</b>					
<p>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.</p>					
ERGP10143944	POWER SECTOR REFORM COORDINATION AND SERVICOM ACTIVITIES	425,509,968	This vote has no clear deliverables except SERVICOM activities which should not cost so much. Save 95% of the vote.	21,275,498.40	404,234,469.60

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10175682	10MW KATSINA WIND FARM	179,342,987	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.	-	-
ERGP10175731	PERFORMANCE MANAGEMENT SYSTEM (PMS)	400,372,351	There is no deliverable. Save this vote.	-	400,372,351
ERGP10175788	PROGRAMME FOR PROMOTING INVESTMENT AND DEVELOPMENT OF THE POWER SECTOR	338,970,624	There is no deliverable. Save this vote.	-	338,970,624
ERGP10231699	CONSULTANCY SERVICES FOR SELECTED HYDRO ELECTRIC DAMS IN OYO STATE	500,000,000	The hydroelectric dams have no names and locations? NASS should only approve if there are specifics on the name and locations.	-	-
ERGP10231702	PROVISION OF MINI GRID IN SELECTED TERTIARY INSTITUTION IN OYO STATE	1,000,000,000	No names and locations? NASS should only approve if there are specifics on the name and locations.	-	-
ERGP10231703	PROVISION OF STREET AND SOLAR HOME SYSTEMS IN OYO STATE	500,000,000		-	-
ERGP10231815	GRID EXTENTION WORK IN SELECTED LOCATIONS IN OYO STATE	350,000,000		-	-
ERGP10234208	MINI HYDRO, MINI GRID AND SHS MAINTENANCE	8,000,000,000		-	-
ERGP10234209	ADVOCACY AND ORIENTATION ON POWER ASSETS VANDALIZATION AND POWER PROJECTS	8,000,000,000	8bn for an advocacy campaign is on the very high side. Save 60% of the vote	3,200,000,000	4,800,000,000
<b>SUBTOTAL</b>					<b>5,943,577,444.60</b>

**NATIONAL RURAL ELECTRIFICATION AGENCY**

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.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
There is the sum on N50,000,000 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. There is no evidence of the projects considering that specific projects have been provided in the budget with their locations. Save these votes at 50m x 36 states					
ERGP10228438	PROVISION OF SOLAR MINI GRID SOLUTION LGAS IN OYO STATE	500,000,000	Specific provisions have been made for solar electrification in this state. This looks like a slush fund. Save these votes.	-	500,000,000
ERGP10228447	PROVISION OF SOLAR MINI GRID FOR FARMERS WITHIN SELECTED COMMUNITIES IN OYO STATE	500,000,000		-	500,000,000
ERGP10228481	ELECTRIFICATION AND PROVISION OF SOLAR STREET LIGHTS IN UNDERPRIVELEDGE COMMUNITIES IN OYO STATE	500,000,000		-	500,000,000
ERGP10229331	PROVISION OF SOLAR HOME SYSTEM AS ENERGY FOR ECONOMIC DEVELOPMENT IN NORTH CENTRAL	450,000,000	Specific provisions have been made for solar electrification in the zones and states. This looks like a slush fund. Save these votes.		450,000,000
ERGP10229338	PROVISION OF SOLAR HOME SYSTEM AS ENERGY FOR ECONOMIC DEVELOPMENT IN NORTH EAST	450,000,000			450,000,000
ERGP10229344	PROVISION OF SOLAR HOME SYSTEM AS ENERGY FOR ECONOMIC DEVELOPMENT IN NORTH WEST	450,000,000			450,000,000
ERGP10229352	PROVISION OF SOLAR HOME SYSTEM AS ENERGY FOR ECONOMIC DEVELOPMENT IN SOUTH EAST	450,000,000		-	450,000,000
ERGP10229358	PROVISION OF SOLAR HOME SYSTEM AS ENERGY FOR ECONOMIC DEVELOPMENT IN SOUTH SOUTH	450,000,000		-	450,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10229367	PROVISION OF SOLAR HOME SYSTEM AS ENERGY FOR ECONOMIC DEVELOPMENT IN SOUTH WEST	450,000,000		-	450,000,000
ERGP10229374	PROVISION OF PRODUCTIVE USE EQUIPMENT FOR CATALYTIC IN NORTH CENTRAL	450,000,000	Specific provisions have been made for solar electrification in these zones. This looks like a slush fund. Pray, what is "productive use equipment"? Save these votes.	-	450,000,000
ERGP10229379	PROVISION OF PRODUCTIVE USE EQUIPMENT FOR CATALYTIC IN NORTH EAST	450,000,000		-	450,000,000
ERGP10229384	PROVISION OF PRODUCTIVE USE EQUIPMENT FOR CATALYTIC IN NORTH WEST	450,000,000		-	450,000,000
ERGP10229388	PROVISION OF PRODUCTIVE USE EQUIPMENT FOR CATALYTIC IN SOUTH EAST	450,000,000		-	450,000,000
ERGP10229395	PROVISION OF PRODUCTIVE USE EQUIPMENT FOR CATALYTIC IN SOUTH SOUTH	450,000,000		-	450,000,000
ERGP10229399	PROVISION OF PRODUCTIVE USE EQUIPMENT FOR CATALYTIC IN SOUTH WEST	450,000,000		-	450,000,000
ERGP10233939	NATIONAL PUBLIC SECTOR SOLARIZATION INITIATIVE	100,000,000,000		NASS should insist on the details of this hefty vote before approval. The details should also be in the public domain.	-
ERGP10234162	MULTILATERAL/BILATERAL TIED LOAN - NIGERIA ELECTRIFICATION PROJECT (NEP)	216,214,347,720	NASS should insist on the details of this hefty vote before approval. The details should also be in the public domain.	-	-
ERGP10234163	MULTILATERAL/BILATERAL TIED LOAN - DISTRIBUTION ACCESS THROUGH RENUABLE ENERGY SCALE-UP (DARES)	225,000,000,000	NASS should insist on the details of this hefty vote before approval. The details should also be in the public domain.	-	-

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
- ERGP10230896	DEPLOYMENT OF MINI GRIDS FOR THE DEVELOPMENT OF SMART COMMUNITIES IN NORTH WEST	450,000,000	Save this vote as specific projects with specific locations have been provided for the zone.	-	450,000,000
ERGP10228318	PROVISION OF SOLAR STREETLIGHTS IN UNDERSERVED COMMUNITIES IN TARABA STATE	50,000,000	Save this vote as specific projects with specific locations have been provided for the State.		50,000,000
ERGP10228344	ELECTRIFICATION OF UNDERSERVED COMMUNITIES IN KANO STATE	50,000,000	Save this vote as specific projects with specific locations have been provided for the State		50,000,000
ERGP10228367	ELECTRIFICATION OF SOME UNDERSERVED COMMUNITIES IN KWARA STATE	50,000,000	Save this vote as specific projects with specific locations have been provided for the State		50,000,000
ERGP10228527	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN YOBE STATE	250,000,000	Save this vote as specific projects with specific locations have been provided for the State		250,000,000
ERGP10228712	PROVISION OF SOLAR STREET LIGHT IN UNDERPRIVILEGED COMMUNITIES, OGUN STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State		25,000,000
ERGP10228723	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN OSUN STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State		25,000,000
ERGP10228734	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN BORNO STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State		25,000,000
ERGP10228749	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN KADUNA STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State	-	25,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10228758	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN CROSS RIVER STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State	-	25,000,000
ERGP10228767	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN ONDO STATE	50,000,000	Save this vote as specific projects with specific locations have been provided for the State		50,000,000
ERGP10228779	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN FCT STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State		25,000,000
ERGP10228791	PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN UNDERPRIVILEGED COMMUNITIES IN ANAMBRA STATE	25,000,000	Save this vote as specific projects with specific locations have been provided for the State		25,000,000
ERGP10228874	PROVISION OF SOLAR STREET LIGHTS IN SELECTED COMMUNITIES IN KEBBI STATE	30,000,000	Save this vote as specific projects with specific locations have been provided for the State		30,000,000
ERGP10228883	PROVISION OF GRID EXTENSION PROJECTS IN UNDERSERVED COMMUNITIES IN KANO STATE	500,000,000	Save this vote as specific projects with specific locations have been provided for the State	-	500,000,000
ERGP10228935	ELECTRIFICATION OF UNDERPRIVILEGED COMMUNITIES IN KANO STATE	500,000,000	Save this vote as specific projects with specific locations have been provided for the State	-	500,000,000
ERGP10228995	IMPLEMENTATION OF ENERGIZING ECONOMIES INITIATIVE IN SOUTHERN NIGERIA	300,000,000	Save this vote as specific projects with specific locations have been provided for the Zone.		300,000,000
ERGP10229003	IMPLEMENTATION OF ENERGIZING AGRICULTURE PROGRAMME IN NORTHERN NIGERIA	300,000,000	Save this vote as specific projects with specific locations have been provided for the Zone.	-	300,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP10229002	PROVISION OF RENEWABLE ENERGY SOLUTIONS IN UNSERVED LOCATIONS IN DELTA STATE	500,000,000	Save this vote as specific projects with specific locations have been provided for the State		500,000,000
<b>SUBTOTAL</b>					<b>11,905,000,000</b>
<b>FEDERAL MINISTRY OF NIGER DELTA HQTRS</b>					
ERGP10227870	COMPLETION OF ONGOING PURCHASE AND INSTALLATION OF TRANSFORMERS IN SELECTED LOCATIONS IN NIGER DELTA	200,000,000	Provisions have been made for specific projects, activities and their locations. These proposals have no locations and can be installed anywhere across nine states of the Niger Delta or anywhere including locations where specific projects have already been sited. There is a deliberate intention to cause mischief, mismanage resources, etc. It is impossible to monitor these votes. Save these votes	-	200,000,000
ERGP10227887	NEW PROJECT FOR PURCHASE AND INSTALLATION OF TRANSFORMERS IN SELECTED LOCATIONS NATIONWIDE	200,000,000		-	200,000,000
ERGP10229263	CONTRACT FOR SUPPLY AND INSTALLATION OF TRANSFORMERS IN SELECTED COMMUNITIES IN ONDO STATE	50,000,000		-	50,000,000
ERGP12130052	REHABILITATION AND RECLAMATION OF DEGRADED ECOSYSTEMS IN NORTH CENTRAL ZONE	30,000,000		-	30,000,000
ERGP1228247	ESTABLISHMENT OF NEW AGRO-PROCESSING PROJECTS ACROSS ALL REGIONS	500,000,000		-	500,000,000
ERGP25229892	PROVISION OF MEDICAL OUTREACH PROGRAMME FOR RURAL COMMUNITIES IN NIGER DELTA REGION	70,000,000		-	70,000,000
ERGP25229942	PROVISION OF MEDICAL OUTREACH PROGRAMME FOR RURAL COMMUNITIES IN EDO STATE	141,000,000		-	141,000,000



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP27177766	CONSTRUCTION OF CLASSROOMS IN THE 9 NIGER DELTA STATES (GLOBAL)	1,000,000,000		-	1,000,000,000
ERGP29230034	SUPPLY OF COMPUTER EQUIPMENTS TO SECONDARY SCHOOLS ACROSS THE REGION	70,000,000		-	70,000,000
ERGP5203116	COMPLETION OF INTEGRATED AGRO PROCESSING PLANTS IN THE NIGER DELTA REGION	200,000,000		-	200,000,000
ERGP30203204	ENTERPRISE CONTENT MANAGEMENT OF MNDD RECORDS	180,000,000	There is no deliverable or proposition to add value. Save these votes.	-	180,000,000
ERGP30203201	IMPLEMENTATION OF PERFORMANCE MANAGEMENT SYSTEM (PMS)	250,000,000		-	250,000,000
ERGP25229900	PROVISION OF MEDICAL OUTREACH PROGRAMME FOR RURAL COMMUNITIES IN SOUTH-EAST REGION	70,000,000	Has the mandate of the Ministry been extended to all regions of Nigeria? At this time, all the geopolitical zones (except the North Central Zone) now have a Regional Development Commission, why is the Ministry frittering away Niger Delta's resources? Save these votes.	-	70,000,000
ERGP25229902	PROVISION OF MEDICAL OUTREACH PROGRAMME FOR RURAL COMMUNITIES IN SOUTH-WEST REGION	70,000,000		-	70,000,000
ERGP25229906	PROVISION OF MEDICAL OUTREACH PROGRAMME FOR RURAL COMMUNITIES IN NORTH-EAST REGION	80,000,000		-	80,000,000
ERGP25229919	PROVISION OF MEDICAL OUTREACH PROGRAMME FOR RURAL COMMUNITIES IN NORTH-CENTRAL REGION	70,000,000		-	70,000,000
ERGP8228381	EMPOWERMENT OF YOUTHS AND WOMEN ACROSS ALL REGIONS.	1,921,154,286		-	1,921,154,286

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8228403	SUPPLY OF LIVELY HOOD ITEMS ACROSS ALL REGIONS	920,344,285		-	920,344,285
<b>SUBTOTAL</b>					<b>6,022,498,571</b>
<b>FEDERAL MINISTRY OF SPORTS DEVELOPMENT – HQTRS new</b>					
ERGP26233944	PROCUREMENT OF DESKTOP COMPUTERS 1-IN-ONE, LAPTOPS, PHOTOCOPIERS AND OTHER CAPITAL ITEMS	1,100,000,000	This vote would make sense if the Ministry is starting from a zero baseline to acquire desktops, laptops and photocopiers. Reduce buy 50%	550,000,000	550,000,000
ERGP7230456	MONITORING AND EVALUATION OF THE COMMISSION/ CONSTITUENCY PROJECTS AND PROGRAMMES	750,000,000	This is on the high side. Reduce by 50%	375,000,000	375,000,000
ERGP7230516	BUDGET ASSESSMENT /REVENUE GENERATION AND ASSET TRACKING EXERCIS	187,250,000	This is almost the same as monitoring and evaluation. Reduce by 50%.	93,625,000	93,625,000
<b>SUBTOTAL</b>					<b>1,018,625,000</b>
<b>FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS</b>					
<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'S ECONOMIC EMPOWERMENT (WEE) POLICY, TECHNICAL PROFICIENCY DEVELOPMENT, JURISPRUDENTIAL ENHANCEMENT INTERACTION SYNERGIES AND LEGISLATIVE ADVOCACY ON ENACTMENTS AND POLICIES TOUCHING ON THE MANDATE OF THE MINISTRY. How do you monitor these projects? These projects should be reworked and made specific, targeted and with clear locations and deliverables. Furthermore, the activities and projects involved in the hefty sum of 68,220,000,000 in MULTILATERAL/BILATERAL TIED LOAN - NIGERIA FOR WOMEN PROJECT should be disaggregated for ease of monitoring.</p>					
<b>FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS</b>					
<p>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.</p>					
ERGP19195236	NATIONAL GREENING OF CITIES AND URBAN AREAS FOR CLIMATE CHANGE MITIGATION	73,000,000	NASS should confirm the location of these projects and if they actually exist or ongoing before approval.	-	-
ERGP20110828	AFFORESTATION/REFORESTATION PROGRAMME NATIONWIDE	80,000,000		-	-
ERGP19195256	ESTABLISHMENT OF ACACIA AND EUCALYPTUS PLANTATIONS IN THE FRONTLINE STATES TO	141,576,337		-	-

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ARREST LAND DEGRADATION AND MITIGATE THE EFFECTS OF DROUGHT AND CLIMATE CHANGE				
ERGP19139781	SUSTAINABLE DEVELOPMENT OF MASS JATROPHA PLANTATION IN YOBE STATE	88,000,000			
ERGP20104207	ESTABLISHMENT OF WOODLOTS IN THE ARID ZONES AND SENSITIZATION	62,129,577			
ERGP20110828	AFFORESTATION/REFORESTATION PROGRAMME NATIONWIDE	80,000,000			
ERGP20111928	PROVISION OF UNDERGROUND WATER STORAGE SYSTEM IN THE ARID ZONES TO MITIGATE THE EFFECTS OF DROUGHT AND CLIMATE CHANGE AND CREATION OF AWARENESS ETC	60,000,000			
ERGP20176096	COMMUNITY BASED SOLID WASTE MANAGEMENT IN THE NORTH WEST	40,988,461		-	-
ERGP19223693	ESTABLISHMENT OF A NATIONAL INSTITUTE OF ENVIRONMENT FOR THE CERTIFICATION & TRAINING OF ENV. PROFESSIONERS & ENVIRONMENT PRACTICE IN NIGERIA	40,000,000	Is this a new institution standing on its own or to be embedded to an already fully established higher institution? NASS should not approve a new institution because of cost constraints.		
ERGP19234144	MULTILATERAL/BILATERAL TIED LOAN - AGRO-CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPES (ACRESAL) PROJECT	37,500,000,000	NASS should insist on the details of the projects under this loan before approval. This is a very large sum to be lumped without detail.	-	-

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ERGP20223487	EROSION AND FLOOD CONTROL WORKS IN IN SELECTED AREAS, KADUNA STATE	150,000,000	To be selected by who? Without legislative authorization? The fact that specific erosion and flood control works have been provided shows that these two are mere ploys to draw money from treasury without deliverables. Save the votes.	-	150,000,000
ERGP20223491	EROSION AND FLOOD CONTROL WORKS IN SELECTED AREAS OF BORNO STATE	150,000,000		-	150,000,000
<b>SUBTOTAL</b>					<b>300,000.00</b>
<b>FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTR</b>					
ERGP1159171	ESTABLISHMENT OF AT LEAST (6) AGRO- PROCESSING ZONE IN EACH OF THE SIX (6) GEO-POLITICAL ZONES IN THE 109 SENATORIAL DISTRICTS	90,000,000	This is an ongoing project. NASS should verify where the agro-processing zones are exactly located and what has been achieved over the years before the new approval.	-	-
ERGP30139726	NIGERIA INVESTMENT POLICY DEVELOPMENT AND IMPLEMENTATION	35,000,000	This vote goes to no identifiable issue and has no deliverable. The entire votes of this Ministry can be stated to have the objective identified in this line item. Save this vote.	-	35,000,000
ERGP30139735	IMPLEMENTATION OF NIGERIA AGRIBUSINESS AND AGRO-INDUSTRY DEVELOPMENT INITIATIVE (NAADI)	45,000,000	This vote goes to no identifiable issue and has no deliverable. The entire votes on Agribusiness can be stated to have the objective identified in this line item. Save this vote.		45,000,000
ERGP30139733	CAMPAIGNS AND ROAD SHOWS ON PROMOTION OF MADE-IN-NIGERIA PRODUCT	70,000,000	This is a waste as a campaign is not needed. If the leadership in the Executive, Legislature and Judiciary patronize made in Nigeria products, for example, Nigerian made and assembled cars, it will	-	70,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			send a message much stronger than a campaign. Save this vote.		
ERGP30233959	REFORM THE ECONOMY TO DELIVER SUSTAINED INCLUSIVE GROWTH	100,000,000	These are mere phrases that go to no issues and without deliverables. There are no activities with locations, etc. Save these votes.	-	100,000,000
ERGP30233962	ACCELERATE DIVERSIFICATION THROUGH INDUSTRIALIZATION, DIGITIZATION, CREATIVE ARTS, MANUFACTURING AND INNOVATION	150,000,000		-	105,000,000
<b>SUBTOTAL</b>					<b>355,000,000</b>
<b>SMEDAN - H/QTRS new</b>					
ERGP30226712	THE GROW NIGERIA FOR MSME DEVELOPMENT	3,000,000,000	These are phrases whose actual meanings are only known to the proposers of the vote. Details must be made available to Nigerians before approval.	-	-
ERGP30226775	NATIONAL MSME GREEN AND RENEWABLE ENERGY INITIATIVE	1,000,000,000		-	-
ERGP4114917	ADVANCEMENT FOR WOMEN IN AGRICULTURE, AGROALLIED AND COTTAGE ENTERPRISES (AWAKE)	100,000,000		-	-
ERGP8114949	NATIONAL BUSINESS SKILLS DEVELOPMENT INITIATIVE (NBSDI)	1,500,000,000		-	-
ERGP8131877	AGRIC BUSINESS DEVELOPMENT & EMPOWERMENT PROGRAM	220,807,686		-	-
ERGP8114954	MATCHING FUND PROGRAMME FOR MSMES	100,000,000		-	-
ERGP3114955	ONE LOCAL GOVERNMENT ONE PRODUCT (OLOP)	500,000,000	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.	-	500,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8141205	AWARENESS FOR FREEDOM OF INFORMATION ACT (FOI)	75,000,000	This is on the high side. Reduce by 50%.	37,500,000	37,500,000
ERGP8114939	INSTITUTIONAL SUPPORT FOR MSME	105,000,000	What is the difference between coordination and institutional support in the context of the mandate of SMEDAN? Coordination involves support, etc.? Save this second vote.	-	-
ERGP8140403	COORDINATION ACTIVITIES PROGRAMME FOR MSMES	150,000,000		-	150,000,000
<b>SUBTOTAL</b>					<b>687,500,000</b>
<b>FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY – HQTRS</b>					
ERGP1230101	CONSTRUCTION OF LOCAL FISH FEED MILL IN SIX GEO-POLITICAL ZONES (10TONS) FISH FEED MILL CAPACITY	207,360,000	Locations are required before NASS approval.	-	-
ERGP1230108	POST HARVEST INFRASTRUCTURE DEVELOPMENT FOR FISHERIES AND AQUACULTURE TO REDUCE WASTE	151,964,691		-	-
ERGP16227735	PROVISION OF WELFARE PACKAGES AND OTHER INCENTIVES TO STAFF	215,789,975	Reduce by 50% as this is on the high side.	107,894,987.50	107,894,987.50
ERGP30231650	CAPACITY DEVELOPMENT IN CRITICAL AREAS OF MARINE AND BLUE ECONOMY	232,000,000	Capacity development for who?		
<b>SUBTOTAL</b>					<b>107,894,987.50</b>
<b>FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT – HQTRS</b>					
ERGP27225966	SPECIALIZED ASSESSMENT AND MANDATORY CAPITAL BUDGET MONITORING AND EVALUATION TO ASCERTAIN IMPLEMENTATION OF PROJECTS OF THE MINISTRY WITH	110,000,000	This is all about capital budget and PPP monitoring. 50% of these votes is enough for the purpose.	55,000,000	55,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	FMF, B&NP (BOF) AND OTHER CONSTITUTIONAL AUTHORITIES.				
ERGP27226009	PHYSICAL VERIFICATION OF PERFORMANCE REPORT PRESENTED BY AGENCIES UNDER THE MINISTRY WITH A VIEW OF AUTHENTICATING A FAIR REFLECTION OF ALL INCOMES GENERATED, BUDGET PERFORMANCE ANALYSIS AND REPORTING AMONGST OTHERS ACTIVITIES AND COMPLETION OF AUTOMATION OF OTHER SECTIONS/UNITS OF THE DEPARTMENT	60,000,000		30,000,000	30,000,000
ERGP27226604	INTER-MINISTERIAL PROJECT MONITORING AND FISCAL RESPONSIBILITY COMMISSION AND MINISTRY OF SPECIAL DUTIES	40,000,000		20,000,000	20,000,000
ERGP27227577	MONITORING AND EVALUATION OF PROJECTS	15,000,000		7,500,000	7,500,000
ERGP27228248	PPP PROJECTS MONITORING AND COMPLIANCE ACTIVITIES	150,000,000		75,000,000	75,000,000
ERGP27226199	DIGITALIZATION AND IMPLEMENTATION OF MORDERN PERFORMANCE MANAGEMENT SYSTEM, PROCUREMENT OF ESSENTIAL EQUIPMENT AND CONDUCT OF REQUISITE CAPACITY DEVELOPMENT ACTIVITIES	200,000,000	This is all about performance management, procurement of unnamed equipment. Save 50% of these votes.	100,000,000	100,000,000
ERGP27226236	REVAMPING STAFF PERFORMNACE THOUGH	500,000,000		250,000,000	250,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	SPECIALISED TAILORED CAPACITY IMPROVEMENT PROGRAMME ACROSS THE 36 STATES				
ERGP27226253	PROCUREMENT OF EQUIPMENTS FOR HUMAN RESOURCE MANAGEMENT DEPARTMENT, GUBAHI FIRE PROOF CABINET FOR SECURITY, XEROX PANASONIC PHOTOCOPIES, SCANNERS AND STABILZERS, DESKTOP COMPUTERS, UPS, LAPTOP AND IDENTIFICATION CARD PRODUCTION MACHINE	200,000,000		100,000,000	100,000,000
ERGP27227808	CONSTRUCTION OF ROAD AND EROSION CONTROL IN SOUTH EAST, NORTH CENTRAL AND SOUTH WEST, LAGOS STATE, EKITI STATE, NIGER STATE, OYO STATE AND OGUN STATE AND SIX GEO-POLITICAL ZONE	724,009,099			724,009,099
ERGP27227816	CONSTRUCTION OF ROAD AND EROSION CONTROL IN SOUTH SOUTH, NORTH EAST AND NORTH WEST EG. RIVER STATE, AKWA IBOM STATE, EDO STATE, YOBE STATE, BORNO STATE, BAUCHI AND ADAMAWA STATE, KANO STATE, KATSINA STATE, KADUNA STATE AND SOKOTO STATE	724,009,099	These are projects without locations and no deliverables. Which MDA is mandated by law to execute this kind of project vis, Ministry of Works, Environment, Development Commissions? This is a slush fund. Save and re-programme these votes		724,009,099
ERGP27227845	CONSTRUCTION OF CLASSROOMS IN LAGOS, RIVERS, EKITI, KANO, GOMBE,	520,000,000	These are projects without locations and no deliverables. Which MDA is mandated by law to execute this	-	520,000,000



CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ENUGU, KOGI, PLATEAU, NASARAWA, BENUE, KANO, KATSINA, KADUNA, NIGER, ZAMFARA, SOKOTO, ENUGU, EBONYI, IMO, OYO, KWARA, OSUN, YOBE		kind of project vis, Ministry of Education, Development Commissions? This is a slush fund. Save and re-programme these votes		
ERGP27227857	CONSTRUCTION OF SKILL ACQUISITION CENTRES IN YOBE, LAGOS, RIVERS, KANO, GOMBE, ENUGU, KOGI, PLATEAU, NASARAWA,, BENIUE, KANO, KATSINA, KADUNA, ZAMFARA, SOKOTO, NIGER, ENUGU, EBONYI, IMO, OYO, LAGOS, KWARA, OSUN, EKITI AND EDO	1,250,000,000	These are projects without locations and no deliverables. Which MDA is mandated by law to execute this kind of project vis, National Directorate of Employment, SMEDAN? This is a slush fund. Save and re-programme these votes	-	1,250,000,000
<b>SUBTOTAL</b>					<b>3,855,518,198</b>
<b>FEDERAL MINISTRY OF WORKS</b>					
<p>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. Pruning down should involve a structured consensus among the political leaders from each geopolitical zone. This should include federal legislators, governors and other senior government officials. Furthermore, there should be moratorium on new projects in the Ministry until existing ones are completed. However, new projects may be admitted for repairs and rehabilitation of existing projects. 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.</p>					
<b>TOTAL</b>					<b>954,583,855,689</b>

**TOTAL PROPOSED SAVINGS: N954,583,855,689 (Nine Hundred and Fifty Four Billion, Five Hundred and Eighty Three Million, Eight Hundred and Fifty Five Thousand, Six Hundred and Eighty Nine Naira Only.**