

RECOMMENDATIONS ON THE LINE ITEMS OF

FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND

WASTEFUL ESTIMATES IN THE **2020 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

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 proposals. The pull-out is on the Executive Budget of 2020 currently pending before the National Assembly (NASS). The pull-out is designed to facilitate the legislative consideration and approval of the budget and to raise public awareness on specific items in the Executive Budget that are not in tandem with the wishes and aspirations of majority of Nigerians.

At this time when Nigeria has been rated as the poverty capital of the world, every item of expenditure in the federal budget should reflect the best value for money. Best value for money in terms of being a priority expenditure that would contribute to the reduction of poverty, creation of jobs, building up infrastructure and contributing to increased value addition and revenue generation for the country. The Executive Budget is still suffused with projects described by meaningless jargons, words that have no fixed meaning; duplication of projects under different names; projects without locations and others that have nothing to do with the mandate of the Ministry, Department or Agency under which they are proposed.

When the Ministry of Agriculture has a project on the promotion and development of the rice or wheat value chain, what exactly is the deliverable(s)? The use of jargons and loose words like empowerment, capacity building, skills acquisition and upgrading without a contextual description of what the expenditure will achieve is simply not the way to expend public resources. When the Ministry of Niger Delta proposes engagement with communities in the Niger Delta, what do we expect to get out of the investment? When the Nigerian Stored Products Research Institute in Ilorin is engaged in the construction of solar motorised boreholes in selected locations in the 6 geopolitical zones, supply of operation utility vehicles, tricycles, upgrade of stadia, etc. an alarm bell should go off. What is the mandate of the research institute and how will the foregoing facilitate the realization of that mandate? After making proposals for specific projects with locations, the Ministry of Works and Housing makes general omnibus provisions for projects nationwide and without location. But there is no rule permitting omnibus unspecified votes in a budget. Considering the liquidation of Nigerian Airways and the private sector development model adopted in extant policies, should the Ministry of Aviation continue to waste tax payers' money in the proposed establishment of a national carrier? Should the Ministry of Works and Housing continue to fund public housing schemes when the official policy emphasizes private sector led housing schemes and at a time the National Housing Fund has been virtually de-activated?

Ministries like Works and Housing and Water Resources are suffused with too many projects which available resources cannot support and therefore the resources are so thinly spread. It is inappropriate to continue wasting money on projects that will not deliver results due to very thin funding. The funds are wasted, and the people derive no value. The Ministries may consider prioritising the projects to ensure effectiveness and value for money.

Lump sum provisions in service wide votes without details of the proposals as well as statutory transfers that have no details questions the legitimacy of our fiscal democracy. No agency has the right to spend public resources in a way and manner that is unknown to citizens. Thus, the National Judicial Council, Niger-Delta Development Commission, National Assembly, Public Complaints Commission, Independent National Electoral Commission, National Human Rights Commission, North East Development Commission and the Basic Health Care Fund need to open their budget proposals by providing details.

It is the duty of the legislature to weed out frivolous, inappropriate, unclear and wasteful expenditure proposals in the Executive Budget. This is a matter of urgency and a national priority.

Eze Onyekpere Esq.

Convener, Citizens Wealth Platform

2020 FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
FEDERAL MINISTRY OF ENVIRONMENT					
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS					
ERGP1910 3981	CLEAN AND GREEN PROGRAMME (NATION WIDE)	5,000,000	Save this sum. The vote is nebulous and states nothing about what the money should be used for. Further, the vote is too small for a nationwide programme.	-	5,000,000
ERGP1910 4564	ATTENDANCE OF STATUTORY AND INTERNATIONAL BILATERAL/MULTILATERAL MEETINGS (ONGOING)	250,000,000	Reduce by 50%. Travels should not be a priority. The number of persons representing the country can be pruned.	125,000,000	125,000,000
ERGP1913 9328	DOMESTICATION OF ECONOMICALLY VIABLE WILDLIFE SPECIES OF ANIMALS (SNAIL, CANE RAT)	12,500,000	Save this vote. It is an extremely ridiculous and meaningless provision to be found in Nigeria's federal budget	-	12,500,000
ERGP1913 9796	COMPLETION OF WASTE RECYCLING FACILITY (SOUTH EAST)	10,000,000	This project has no location. South East is made up of five states. Which state? Which local government. The exact location should be provided before approval.		
ERGP1913 9852	RE-EVALUATION OF REMEDIATED LEAD CONTAMINATED SITES IN SHIKIRA, ZAMFARA STATE	5,000,000	Save this sum. The Mining Act provides for the establishment of the Environmental Remediation Fund. The Ministry should draw resources from the Fund.	-	5,000,000
ERGP1913 9857	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT (FOR THE VULNERABLE GROUP IN SOCIETY)	10,000,000	This is a meaningless jargon. The project has no location and it is hanging in the air. What exactly is the sum voted for? Save this vote.	-	10,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1913 9887	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT OF WASTE. (FOR THE VULNERABLE GROUP IN SOCIETY), SOUTH EAST	20,000,000	Save these votes. Another set of jargon without a fixed meaning. Is it a training, sensitization, project with brick and mortar? No location in the South East or in any other part of Nigeria?	-	20,000,000
ERGP1913 9912	YOUTH AND WOMEN EMPOWERMENT THROUGH ENVIRONMENTAL MANAGEMENT OF WASTE (FOR THE VULNERABLE GROUP IN SOCIETY)	20,000,000		-	20,000,000
ERGP2010 4204	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	Reduce by 50%. Emphasis should be on the maintenance of afforestation projects funded in previous budget rounds. Provide the specific location of the projects. NASS should scrutinize properly before approval.	144,931,097	144,931,097
ERGP2010 4207	ESTABLISHMENT OF WOODLOTS IN THE ARID ZONE (ONGOING)	70,244,834			
ERGP2010 4208	ESTABLISHMENT OF ACACIA SENEGAL PLANTATION TO COMBAT DESERTIFICATION AND MITIGATE THE EFFECTS OF DROUGHT AND CLIMATE CHANGE IN THE FRONTLINE STATES. (MAINTENANCE/FIRE TRACING, AND SILVICULTURAL ACTIVITIES)	6,731,719			
ERGP2011 0828	AFFORESTATION/REFORESTATION PROGRAMME NATIONWIDE. (ONGOING)	66,425,000			
ERGP2013 9758	ESTABLISHMENT OF CLIMATE SMART ABBATOIR PHASE 1 (NEW)	80,000,000	NASS should thoroughly scrutinise before approval.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP2014 3283	CONSTRUCTION OF SOLAR POWERED BOREHOLE FOR CLIMATE CHANGE ADAPTATION IN PANTAMI GOMBE STATE (NEW)	60,000,000	Amount is too high for a borehole, reduce by 50%.	30,000,000	30,000,000
ERGP2110 4198	SUSTAINABLE MANAGEMENT OF SELECTED CRITICAL WETLAND AND STRENGTHENING OF COMMUNITY LIVELIHOOD (ONGOING)	30,000,000	Specify the location and exact activities to be provided for by the vote. NASS should scrutinize properly before approval		
ERGP1910 4598	PURCHASE OF MOTOR VEHICLES	57,000,000	This cannot be the priority of the Ministry in these lean times. Save 50% of the vote	124,500,000	124,500,000
ERGP1914 3896	PURCHASE OF PROJECT MONITORING VEHICLES FOR EROSION CONTROL DEPARTMEN	57,123,000			
ERGP1914 3897	PURCHASE OF PROJECT MONITORING VEHICLES FOR CLIMATE CHANGE DEPARTMENT	67,250,000			
ERGP1914 3898	PURCHASE OF PROJECT MONITORING VEHICLES FOR POLLUTION CONTROL DEPARTMENT	67,627,000			
SUBTOTAL					496,931,097
FORESTRY RESEARCH INSTITUTE OF IBADAN					
ERGP1912 3493	NATIONAL AFFORESTATION PROGRAMME	400,000,000	We need to reconcile this vote with the afforestation votes in the main Ministry of Environment.		
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS					
ERGP1910 5077	PROMOTION OF ALTERNATIVE LIVELIHOODS (NEW)	52,035,524	NASS should get a clear definition of what this fund is programmed for. The description is vague		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1910 5120	PROGRAMME MONITORING AND EVALUATION (ONGOING)	98,000,000	Which programme is being monitored that will cost so much? Reduce by 50%.	49,000,000	49,000,000
ERGP1914 2703	ESTABLISHMENT OF NEW 35 KILOMETRES OF SHELTERBELT; 25 HA OF WOODLOT, 15 HA OF ORCHARD, 6 UNITS OF NURSERY WATER SUPPLY AND REHABILIZATION OF 6 CENTRAL NURSERY	231,950,500	This vote needs to be reconciled with similar votes in the budget of the Ministry of Environment and the Forestry Research Institute Ibadan.		
SUBTOTAL					49,000,000
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT					
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS					
ERGP3013 9723	IMPLEMENTATION OF EXECUTIVE ORDER 1 & 3 - DIGITALIZATION/AUTOMATION OF PROCESSES	45,000,000	NASS should find out what this is exactly about before approval.		
ERGP3013 9805	IMPLEMENTATION OF APPROVED FEDERAL EXECUTIVE COUNCIL (FEC) MEMO (ONGOING)	60,000,000	Save this vote. There is no information on what the memo is all about. Memo implementation should be a routine affair.	-	60,000,000
ERGP3014 0119	BUDGET MONITORING BY BUDGET OFFICERS OF THE MINISTRY AND RELEVANT STAKEHOLDERS	140,912,419	Save 50% of this vote. It is on the high side.	70,456,209	70,456,209
ERGP3014 0548	STRATEGIC NEGOTIATION AND ENGAGEMENTS	130,000,000	This is a meaningless jargon. Save the entire vote	-	130,000,000
ERGP3014 4030	ANNUAL MANDATORY DEVELOPMENT PROGRAMME	80,000,000	This vote in its present form makes no meaning. NASS should demand clarifications before approving this vote.		
SUBTOTAL					260,456,209

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INDUSTRIAL TRAINING FUND						
ERGP3013 5812	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN SOME VOCATIONAL SKILLS IN THE NORTH WEST (PHASE 2)	100,000,000	The report and success of Phase 1 of this training and empowerment should inform the approval of this new demand for Phase 2.			
ERGP3013 5813	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN SOME VOCATIONAL SKILLS IN THE NORTH CENTRAL (PHASE 2)	100,000,000	The report and success of Phase 1 of these training and empowerment should inform the approval of this new demand for Phase 2.			
ERGP3013 5816	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN SOME VOCATIONAL SKILLS IN THE NORTH EAST (PHASE 2)	100,000,000				
ERGP3013 5820	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN SOME VOCATIONAL SKILLS IN THE SOUTH EAST (PHASE 2)	100,000,000				
ERGP8135 880	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN SOME VOCATIONAL SKILLS IN THE SOUTH SOUTH (PHASE 2)	100,000,000				
ERGP8135 883	TRAINING AND EMPOWERMENT OF WOMEN AND YOUTHS IN SOME VOCATIONAL SKILLS IN THE SOUTH WEST (PHASE 2)	100,000,000				
ERGP1135 858	SKILL ACQUISITION TRAINING & PROVISION OF EMPOWERMENT FOR YOUTHS AND WOMEN IN ABA NORTH/SOUTH FED. CONST. ABIA STATE.	85,000,000		The foregoing training and empowerment are duplicated in		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			the budget. This is just a sample as there are so many of them across all the geopolitical zones. How will the accounting be done? NASS should streamline these projects before approval.		
OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)					
ERGP2141 601	CONSTRUCTION AND PROVISION OF INFRASTRUCTURE TO FREE ZONE (NEW)	425,259,954	This line item needs to be well explained. Which particular infrastructure are they referring to?		
SUBTOTAL					
TAFAWA BALEWA SQUARE MANAGEMENT BOARD					
ERGP3013 8179	EQUIPPING FIELD OFFICERS FOR CONTINUOUS FIELD DATA SURVEY AND GATHERING (NEW)	80,000,000	What kind of data are they gathering for the Tafawa Balewa Square? NASS should consider this vote within the context of the mandate of the Board.		
ERGP3013 8228	SENSITIZATION AND PUBLIC ENLIGHTENMENT PROGRAM ON THE ESTABLISHMENT OF THE NATIONAL TRADE AND INTERNATIONAL BUSINESS CENTER, LAGOS	50,000,141	NASS should consider this vote within the context of the mandate of the Board.		
SUBTOTAL					
SMEDAN - H/QTRS					
ERGP1214 5326	CONSTRUCTION OF ROAD FROM ISUOCHI TO UGWUEME BOUNDARY (ONGOING)	100,000,000	This project is better handled by the Ministry of Works; they have the needed expertise. Reallocate this vote.		
ERGP3014 5437	PROVISION OF ENTREPRENUERSHIP PROGRAMME IN SOUTH EAST GEO POLITICAL ZONE	200,000,000	These votes should be distinguished from similar votes in constituency projects to avoid duplication and double counting.		

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ERGP3014 5438	PROVISION OF ENTREPRENUERSHIP PROGRAMME IN SOUTH WEST GEO POLITICAL ZONE	200,000,000	It should also be distinguished from provision of vocational training in these budget codes ERGP30145448 (South East) and ERGP30145451 (South West) which are provided immediately after the foregoing provisions.		
ERGP3014 5440	PROVISION OF ENTREPRENUERSHIP PROGRAMME IN SOUTH SOUTH GEO POLITICAL ZONE	200,000,000			
ERGP3014 5442	PROVISION OF ENTREPRENUERSHIP PROGRAMME IN NORTH CENTRAL GEO POLITICAL ZONE	200,000,000			
ERGP3014 5443	PROVISION OF ENTREPRENUERSHIP PROGRAMME IN NORTH WEST GEO POLITICAL ZONE	200,000,000	These votes should be distinguished from similar votes in constituency projects to avoid duplication and double counting.		
ERGP3014 5445	PROVISION OF ENTREPRENUERSHIP PROGRAMME IN NORTH WEST GEO POLITICAL ZONE	200,000,000			
ERGP8140 367	EMPOWERMENT INITIATIVE FOR MSME/ESTABLISHMENT OF MICRO FINANCE BANK	200,000,000	Save this vote because there is the Bank of Industry and special funds from Central Bank of Nigeria. This is not necessary.	-	200,000,000
There should be more specificity in the estimates of this agency in terms of the actuals of what the votes will be used for. General words that have no specific meaning should be avoided. Instances include ERGP8131877 AGRIC BUSINESS DEVELOPMENT & EMPOWERMENT PROGRAM in the sum of 50,500,000; ERGP8140849 for YOUNG BUSINESS OWNERS IN NIGERIA (YBON) in the sum of N40,000,000; ERGP8140711 on GLOBAL ENTERPRENURSHIP NETWORK/ENTERPRISE HUB in the sum of N25,000,000, etc.					
SUBTOTAL					200,000,000
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA					
ERGP3014 3739	AFRICAN CONTINENTAL FREE TRADE AREA AGREEMENT (AfCFTA) IMPLEMENTATION	39,431,074	What exactly is this vote for especially in the light of the next provision. Save this vote.	-	39,431,074

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ERGP3014 4081	ESTABLISHMENT OF THE NATIONAL ACTION COMMITTEE, AFRICAN CONTINENTAL FREE TRADE AGREEMENT(NAC-AfCFTA) (NEW)	486,000,000	Reduce this vote by 50%, this huge amount is outrageous for setting up a committee.	243,000,000	243,000,000
NASS should carefully scrutinize the provisions for trade negotiations for this office considering similar provisions already made in the vote of the parent ministry's headquarters.					
SUBTOTAL					282,431,074
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT					
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT – HQTRS					
ERGP1614 3877	CAPACITY BUILDING FOR STAFF OF REFORM COORDINATION & SERVICE IMPROVEMENT DEPARTMENT IN COLLABORATION WITH HUMAN RESOURCE DEPARTMENT IN ATTAINING THE MANDATE OF THE REFORM DEPARTMENT.	6,080,000	This is a nebulous vote that speaks to no specific issue. Capacity building is an ongoing programme that continues year after year. Reduce by 60%.	47,437,028	71,155,542
ERGP1614 4717	HUMAN CAPACITY DEVELOPMENT FOR ALL THE STAFF OF THE MINISTRY TO BUILD & EQUIP STAKEHOLDERS FOR THE PURPOSE OF ATTAINING THE MANDATE OF THE MINISTRY	103,012,570			
ERGP1714 4666	CAPACITY BUILDING ON LOCAL STUDIES IN LINE WITH THE ADMINISTRATION OF CRIMINAL JUSTICE SYSTEM	9,500,000			
ERGP8129 310	SAFETY NET JOBS FOR UNSKILLED PERSONS (SNJU)	39,066,143	NASS should verify what this is all about before approval.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8129 312	GRADUATE EMPLOYABILITY ENHANCEMENT SCHEME (GEES)	29,349,526	NASS should verify what this is all about before approval.		
ERGP8144 025	PROMOTING AND FORMING NEW COOPERATIVE SOCIETIES FOR JOB CREATION	12,025,527	Save this sum as this goes to no issue.	-	12,025,527
ERGP8144 108	EQUIPPING OF ALL SHORTFALL IN EQUIPMENT & RESETTLEMENT IN 36 STATES & FCT FOR IMMEDIATE JOB CREATION	107,550,000	Save this sum as this is just a play on words that goes to no issue.	-	107,550,000
ERGP8144 706	SKILLS UPGRADING AND VOCATIONAL TRAINING PROGRAMME (NATIONWIDE)	94,979,000	Save this vote. There are so many agencies making this kind of wide request excluding constituency projects which dwell heavily on the same theme. They need to be streamlined to avoid duplication and double counting.	-	94,979,000
ERGP9114 512	DEVELOPMENT, ADOPTION AND IMPLEMENTATION OF INTERNATIONAL LABOUR CONVENTIONS, RECOMMENDATION AND PROTOCOLS	123,441,309	Save this vote. There is no substance in this request. The vote speaks to no activity, programme or action but a play on words. The Ministry cannot develop any international labour standard; adoption is done at the highest level between the President and the NASS while implementation has to be specifically tied to key activities.	-	123,441,309
SUBTOTAL					409,151,378

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
NATIONAL PRODUCTIVITY CENTRE					
ERGP1814 5156	SPECIAL SDG PROJECTS (ONGOING)	7,000,000,000	Save this vote if more details are not forthcoming. More details should be provided on the SDG's. These details should be available to Nigerians through a website or any other accessible means.	-	7,000,000,000
SUBTOTAL					7,000,000,000
NATIONAL DIRECTORATE OF EMPLOYMENT					
ERGP8114 728	VOCATIONAL SKILLS DEVELOPMENT (ONGOING)	83,250,000	These and many other votes in the Directorate have no locations. They total N351,382,500. Save 50% of the votes. They are mainly general words that lack specificity. Provisions have been made in the vote of the main ministry, constituency projects and other MDAs for rehabilitation, retooling, capacity building, vocational skills, training, etc. NASS should insist on the provision of details for these projects. They should be streamlined taking into consideration what has been provided in other MDAs.	175,691,250	175,691,250
ERGP8114 730	UPGRADING 6 MODEL SKILLS CENTRES (ONGOING)	42,882,500			
ERGP8114 731	REHABILITATION OF 12 SKILLS CENTRES (ONGOING)	62,000,000			
ERGP8114 732	RETOOLING OF 24 SKILLS CENTRES (ONGOING)	112,250,000			
ERGP8114 735	TRANSIENT JOB CREATION (ONGOING)	51,000,000			
SUBTOTAL					175,691,250
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS					
ERGP1145 426	CONSTRUCTION OF RURAL FEEDER ROADS IN SELECTED LOCATIONS NORTH EAST (ONGOING)	500,000,000	These projects are better handled by the Ministry of Works to ensure quality and value for money. Some of these roads		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1214 4899	CONSTRUCTION OF RURAL ROADS IN KAURA LGA, KADUNA STATE (ONGOING)	500,000,000	have no names and locations. NASS should insist on the details of the roads before approval. Why is FGN doing rural and feeder roads? These are roads best left for states to construct. Partnership with states will solve the challenge.		
ERGP1214 4917	CONSTRUCTION OF RURAL ROADS (ONGOING)	1,000,000,000			
ERGP1214 4995	CONSTRUCTION OF RURAL ROADS IN SELECTED AREARS OF EBONYI STATE (ONGOING)	500,000,000			
ERGP1214 5142	RECONSTRUCTION OF IJEBU ODE -EPE -LAGOS EXPRESS ROAD RURAL DEVELOPMENT (ONGOING)	800,000,000			
ERGP1214 5146	RURAL AND INDUSTRIAL ACCESS LINK BRIDGE IN SURULERE - ORILE, LAGOS (CENSUS -BODE THOMAS-NATUFE LINK BRIDGE-BABS ANIMASHAUN ROAD, ORILE-LAGOS BADAGRY EXPRESS (ONGOING)	2,800,000,000			
ERGP2710 5258	SUPPORT FOR INFRASTRUCTURE, PROJECTS AND COORDINATION SERVICES (ONGOING)	2,953,053,158	Save this vote, it has nothing specific to offer in terms of benefit to the Nigerian people. The Ministry has named states and zones where infrastructure projects are ongoing; why is this one without location and details?	-	2,953,053,158
ERGP3010 5006	PROMOTION AND DEVELOPMENT OF RICE VALUE CHAIN (ONGOING)	944,391,383	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5076	PROMOTION AND DEVELOPMENT OF WHEAT VALUE CHAIN (ONGOING)	1,101,516,816	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP3010 5109	PROMOTION AND DEVELOPMENT OF SOYA BEANS VALUE CHAIN (ONGOING)	499,679,033	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5123	PROMOTION AND DEVELOPMENT OF MAIZE VALUE CHAINS (ONGOING)	422,092,718	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5133	PROMOTION AND DEVELOPMENT OF FISHERIES AND AQUACULTURE VALUE CHAIN (ONGOING)	431,582,936	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5134	PROMOTION AND DEVELOPMENT OF CASTOR (ONGOING)	171,331,117	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5144	PROMOTION AND DEVELOPMENT OF ANIMAL PRODUCTION & HUSBANDRY VALUE CHAIN (ONGOING)	646,886,991	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5152	PROMOTION AND DEVELOPMENT OF HORTICULTURE (FRUITS) VALUE CHAIN (ONGOING)	373,056,984	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5160	PROMOTION AND DEVELOPMENT OF CASSAVA VALUE CHAIN (ONGOING)	427,370,226	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5166	PROMOTION AND DEVELOPMENT OF COWPEA VALUE CHAIN (ONGOING)	272,728,697	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP3010 5170	PROMOTION AND DEVELOPMENT OF YAM VALUE CHAIN (ONGOING)	274,300,798	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5176	PROMOTION AND DEVELOPMENT OF COCOA VALUE CHAIN (ONGOING)	519,503,418	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5182	PROMOTION AND DEVELOPMENT OF GUM ARABIC VALUE CHAIN (ONGOING)	354,939,829	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5187	VETERINARY AND PEST CONTROL SERVICES (ONGOING)	3,972,464,045	What pest is the Ministry of Agriculture controlling with this huge amount? Farmers control pests in their farms by themselves. Reduce vote by 50%.	1,986,232,022.50	1,986,232,023
ERGP3010 5188	PROMOTION AND DEVELOPMENT OF OIL PALM VALUE CHAIN (ONGOING)	546,715,956	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5192	IRRIGATION AND CROP DEVELOPMENT (ONGOING)	481,351,964	With all the expenditure for development of value chains for a long list of crops, what other crop development is this vote for? Reduce by 50%.	240,675,982	240,675,982
ERGP3010 5193	PROMOTION AND DEVELOPMENT OF CASHEW VALUE CHAIN (ONGOING)	677,870,388	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5197	PROMOTION AND DEVELOPMENT OF SESAME/ACHA VALUE CHAIN (ONGOING)	497,108,614	The Ministry need to clearly specify the projects and activities to be carried out so as to make evaluation possible.		

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ERGP3010 5199	SUPPORT TO FARMERS GROUP COOPERATIVES (ONGOING)	106,860,403	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5207	PROMOTION AND DEVELOPMENT OF HONEY VALUE CHAIN (ONGOING)	90,240,368	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5215	AGRIBUSINESS AND MARKET DEVELOPMENT (ONGOING)	1,811,325,741	Save this vote, a detailed list of Value Chain development activities have been listed; What else is Agribusiness and Market Development?	-	1,811,325,741
ERGP3010 5220	EXTENSION SERVICES (ONGOING)	1,959,250,008	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5223	PROMOTION AND DEVELOPMENT OF KENAF (JUTE BAGS) VALUE CHAIN (ONGOING)	284,734,286	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5226	LAND AND CLIMATE MANAGEMENT (ONGOING)	1,284,193,414	What kind of Land and Climate Management? The Ministry of Environment already has voted money to manage the environment and climate. Is land not a part of the environment?		
ERGP3010 5231	FOOD AND STRATEGIC RESERVES (ONGOING)	2,880,801,453	Which food? Where are the reserves located? What are the specific projects or activities to be carried out?		
ERGP3010 5247	PROMOTION AND DEVELOPMENT OF COTTON VALUE CHAIN (ONGOING)	680,166,592	Specific activities and projects need to be outlined.		

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ERGP3010 5252	COUNTERPART FUNDING (ONGOING)	548,526,004	What project or activity is the counterpart funding meant for? Who is the partner organisation providing the remaining funds? This calls for closer scrutiny from NASS before approval.		
ERGP3010 5260	PROMOTION AND DEVELOPMENT OF GROUNDNUT VALUE CHAIN (ONGOING)	478,268,058	What specific activities and projects will be carried out? And at what location?		
ERGP3010 5261	FGN SUPPORT FOR WOMEN IN AGRIBUSINESS (ONGOING)	558,069,872	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5265	PROMOTION AND DEVELOPMENT OF SORGHUM/MILLET VALUE CHAIN (ONGOING)	516,924,592	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3010 5267	FGN SUPPORT FOR YOUTHS IN AGRIBUSINESS (ONGOING)	660,273,886	The Ministry needs to clearly specify the projects and activities to be carried out so as to make evaluation possible.		
ERGP3011 2340	LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE (LIFE) PROGRAMME (ONGOING)	1,475,988,882	This is a play on words and has no concrete activities. Save the entire vote.	-	1,475,988,882
ERGP5105 155	MECHANIZATION (ONGOING)	813,956,054	Save this particular vote. What kind of Mechanization is different from all the votes already provided for development of value chains?	-	813,956,054

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ERGP5105 180	RURAL ROADS AND WATER SANITATION (ONGOING)	8,200,250,366	Save this vote. It is without details and after all the provisions mentioned above, this is clearly an attempt to defraud the treasury. The details must be made known to Nigerians. Otherwise, this is scam. No agency or person has the right to allocate or spend public revenues in a constitutional democracy in a way and manner unknown to citizens and taxpayers.	-	8,200,250,366
ERGP5105 275	POLICY COORDINATION, PROJECTS/PROGRAMMES MONITORING AND EVALUATION (ONGOING)	1,532,288,520	Reduce by 2/3rds. This huge amount to coordinate, monitor and evaluate projects? This is not sustainable	510,762,840	1,021,525,680
SUBTOTAL					18,503,007,886
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) – ILORIN					
ERGP3013 2351	MILITATING AGAINST CLIMATIC CHANGE IN AGRIC PRODUCTION	10,000,000	This vote is meaningless. Save this sum.	-	10,000,000
ERGP3013 2357	COLLABORATIVE AGRICULTURAL FINANCING: A CONSORTIUM FOR STAKE HOLDERS.	15,000,000	These votes are unclear and indeed have no meaning on their own. Save these sums.	-	15,000,000
ERGP3013 6824	CONTINUATION OF MANAGEMENT OF AGRICULTURAL COMMODITY VALUE CHAIN FOR AGRISBUSINESS	15,000,000		-	15,000,000
SUBTOTAL					40,000,000
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN					
ERGP1214 5169	CONSTRUCTION OF FEEDER ROADS IN LAGOS STATE (ONGOING)	500,000,000	Save this vote. This is a joke gone too far. What is the mandate of the Centre? An Agricultural Mechanization	-	500,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			Centre in Ilorin constructing feeder roads in Lagos? No specific location in Lagos.		
SUBTOTAL					500,000,000
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE					
ERGP3011 4298	AGRICULTURAL VALUE -CHAIN DEVELOPMENT TRAINING FOR GRADUATES (ONGOING)	100,000,000	Save this vote, A lot of crop specific value chain development have been captured under the Federal Ministry of Agriculture-Headquarters. This particular vote lacks specificity.	-	100,000,000
ERGP2313 8488	PROCUREMENT OF 3 NOS OF VEHICLE FOR PRINCIPAL OFFICERS	120,000,000	The principal officers are demanding vehicles worth N40m each. This is incredible demand. Reduce by 50%.	60,000,000	60,000,000
ERGP2313 8494	PROCUREMENT OF 1 NOS PROJECT HILUX JEEP	40,000,000	A hilux at N40m? This is very expensive. Reduce by 50%.	20,000,000	20,000,000
SUBTOTAL					180,000,000
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS					
ERGP1144 703	RENOVATION & FURNISHING OF FEDERAL MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT STATE OFFICE MANDO ROAD KADUNA TO SERVE AS NALDA'S HQTRS	509,989,945	Administrative capital takes up the bulk of the capital votes of the Agency. This should be reduced by 50% as it is a misplacement of priorities.	319,994,927	319,994,972
ERGP5114 209	PURCHASE OF PROJECT VEHICLES (NEW)	130,000,000			
ERGP3011 4216	LAND DEVELOPMENT AND BUSH CLEARING (NEW)	361,000,000	This provision is hanging as there is no location and justification of the use of the land. For what purpose? More specific information is required.		

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ERGP3011 4221	FARM INPUTS SUPPORT SERVICES (NEW)	264,403,242	More clarity is required about the specifics of this vote before approval.		
ERGP5114 218	PURCHASE OF FARM MACHINERY AND EQUIPMENT (NEW)	35,000,000	More clarity is required about the specifics of these votes before approval.		
ERGP5114 224	FARM INFRASTRUCTURE (NEW)	40,000,000			
SUBTOTAL					319,994,972
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN					
ERGP1132 282	COMMERCIAL AGRICULTURE EXPANSION SUPPORT	31,435,200	This is a duplication. Moreover, the projects have no fixed meaning as there is no specific activity, no location and evidently no deliverables. Save the second vote. The first should only be approved after the details have been provided.		
ERGP5132 301	COMMERCIAL AGRICULTURE EXPANSION SUPPORT	45,381,320		-	45,381,320
SUBTOTAL					45,381,320
VETERINARY COUNCIL OF NIGERIA					
ERGP5111 986	PURCHASE OF A 16 SEATER TOYOTA BUS (ONGOING)	20,000,000	The brand name of the vehicle should be deleted from the budget. MDAs are enjoined to desist from specifying models/brands of assets they propose to acquire in the budget. As much as possible, generic/functional specification of items should be made in accordance with Public Procurement Act.		
SUBTOTAL					

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FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY – IBADAN					
ERGP3011 0683	PROCUREMENT OF 1 NO TOYOTA HILUX UTILITY VEHICLE, 1 NO TRUCK FARM VEHICLE, 1 NO COASTER BUS, 1 NO HI-ROOF BUS AND 2 NO OFFICIAL CARS (ONGOING)	60,000,000	The brand name of the vehicle should be deleted from the budget. MDAs are enjoined to desist from 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 Public Procurement Act.		
SUBTOTAL					
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN					
ERGP3010 2121	RESEARCH AND DEVELOPMENT (ONGOING)	40,000,000	Save this vote. This is an obvious duplication and without details.		40,000,000
ERGP3010 2128	RESEARCH AND DEVELOPMENT (ONGOING)	10,000,000		10,000,000	
ERGP2310 2236	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	15,000,000	Save this vote. This is an obvious duplication and without details.	15,000,000	
ERGP2310 2252	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	10,000,000		-	10,000,000
ERGP2710 2188	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	Save this vote. This is an obvious duplication and without details.	10,000,000	
ERGP2710 2194	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000		-	10,000,000
SUBTOTAL					60,000,000
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY – LAGOS					
ERGP5107 680	CONSTRUCTION /PROVISION OF AGRICULTURAL FACILITIES/ RURAL ROAD (ONGOING)	218,599,602	More clarification is needed here; what is the particular agricultural facilities to be procured? Which rural road is being constructed? Clarification is needed before approval.		
ERGP5145 157	FISHERY CLUSTER ZONE AND DEMONSTRATION FARM IN SOUTH EAST (NEW)	500,000,000	Where is the location of this project in the South East? How will a Lagos based institute		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			supervise a fish farm located in the South East? Clarification is needed before approval.		
SUBTOTAL					
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER					
ERGP1214 4970	CONSTRUCTION OF RURAL ACCESS ROADS IN ABIA STATE (ONGOING)	250,000,000	Where is the exact location of this project in Abia State?		
ERGP2814 4991	PROCUREMENT OF WATER PURIFYING MACHINES (VILLAGE PUMP), EBONYI STATE (ONGOING)	500,000,000	Reduce vote by 50%. This amount is outrageous for a "village pump".	250,000,000	250,000,000
SUBTOTAL					250,000,000
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE					
ERGP2311 0438	CONSTRUCTION OF 500 CAPACITY FEMALE HOSTEL (ONGOING)	114,629,679			
ERGP3012 2389	COMPLETION AND FURNISHING OF HOSTEL (500 CAPACITY). (ONGOING)	73,775,200	This seems like a duplication, there is need to clarify if it is the same hostel or different hostels.		
SUBTOTAL					
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)					
ERGP1145 427	TRAINING AND EMPOWERMENT OF FARMERS (ONGOING)	413,600,000		413,600,000	-
ERGP5145 314	TRAINING AND EMPOWERMENT OF FARMERS (ONGOING)	413,600,000	This is an obvious duplication	-	413,600,000
SUBTOTAL					413,600,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS					
ERGP3011 4231	ACQUISITION OF PROJECT VEHICLES (ONGOING)	72,000,000	Detailed information should be provided on the particular type of vehicles		
SUBTOTAL					
NIGERIA STORED PRODUCTS RESEARCH, ILORIN: What is the mandate of this Agency? It is clear that this Agency is amendable to be used for all manner of projects that have nothing to do with its mandate.					
ERGP1014 5113	CONSTRUCTION OF SOLAR MOTORISED BOREHOLE IN SELECTED LOCATIONS IN THE 6 GEOPOLITICAL ZONES (NEW)	300,000,000	Save this vote. This is phantom project without specific locations. There is no evidence of any need for these motorized boreholes.	-	300,000,000
ERGP1145 139	LIGHT UP COMMUNITY (ALL-IN-ONE) SOLAR STREET LIGHT WITH LITHIUM-ION BATTERY 6000 LUMENS WITH PIR AT ANIOCHA DELTA STATE (ONGOING)	200,000,000	What is the relationship between the mandate of this Agency and this project? Save this sum or re-programme to the appropriate Ministry/Agency.		200,000,000
ERGP1145 165	LIGHT UP COMMUNITY (ALL-IN-ONE) SOLAR STREET LIGHT WITH LITHIUM-ION BATTERY 6000 LUMENS WITH PIR AT OSHIMILI NORTH , FEDERAL CONSTITUENCY, DELTA STATE (ONGOING)	200,000,000	What is the relationship between the mandate of this Agency and this project? Save this sum or re-programme to the appropriate Ministry/Agency.		200,000,000
ERGP1145 168	LIGHT UP COMMUNITY (ALL-IN-ONE) SOLAR STREET LIGHT WITH LITHIUM-ION BATTERY 6000 LUMENS AT ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH, FEDERAL CONSTITUENCY, DELTA (ONGOING)	100,000,000	What is the relationship between the mandate of this Agency and this project? Save this sum or re-programme to the appropriate Ministry/Agency.		100,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1214 4984	PROVISION OF SOLAR STREETLIGHTS WITH SPECIFICATION OF 60W HIGH EFFICIENCY MONOR PANEL LIFE PO4 N BATTERY JRB SOLAR EUROPE STANDARD IN SELECTED LOCATIONS IN MARIGA NIGER STATE (ONGOING)	250,000,000	What is the relationship between the mandate of this Agency and this project? Save this sum or re-programme to the appropriate Ministry/Agency.		250,000,000
ERGP1214 5138	CONCRETE RECONSTRUCTION OF JIMOH ODUTOLA ROAD, SURULERE, LAGOS (ONGOING)	300,000,000	Save this vote. If there was real need for this project, it would be brought under the Ministry of Works and Housing. Again, no relationship with Agency's mandate.	-	300,000,000
ERGP2914 5107	CONSTRUCTION OF ICT CENTRES AND PROVISION OF EQUIPMENT IN SELECTED SECONDARY SCHOOLS IN LAGOS (PHASE 3) (ONGOING)	300,000,002	Again, no relationship with Agency's mandate. Where is the Ministry of Education? Save this sum or re-programme to the appropriate Ministry/Agency.		300,000,002
ERGP2914 5115	CONSTRUCTION OF ICT CENTRES AND PROVISION OF EQUIPMENT IN SELECTED SECONDARY SCHOOLS IN LAGOS (PHASE 2) (ONGOING)	300,000,001	Again, no relationship with Agency's mandate. Where is the Ministry of Education? Save this sum or re-programme to the appropriate Ministry/Agency.		300,000,001
ERGP2914 5121	CONSTRUCTION OF ICT CENTRES AND PROVISION OF EQUIPMENT IN SELECTED SECONDARY SCHOOLS IN LAGOS (PHASE 1) (ONGOING)	300,000,000	Again, no relationship with Agency's mandate. Where is the Ministry of Education? Save this sum or re-programme to the appropriate Ministry/Agency.		300,000,000
ERGP3014 5173	UPGRADE OF SAM SHONIBARE RECREATIONAL CENTER TO MINI STADIUM, SURULERE, LAGOS (ONGOING)	150,000,000	No relationship with Agency's mandate. Re-programme to the appropriate Ministry/Agency. Save this sum or re-programme to the appropriate Ministry/Agency.		150,000,000

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ERGP3014 5174	UPGRADE OF OBELE ONIWALA PLAYFIELD TO MINI STADIUM, SURULERE , LAGOS (ONGOING)	150,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		150,000,000
ERGP3014 5233	SUPPLY OF TRICYCLE (KEKE) TO ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA STATE. (ONGOING)	250,000,000	No relationship with Agency's mandate. Who needs the tricycles and for what purpose? Clearly, a poverty intensification programme. Save this sum or re-programme to the appropriate Ministry/Agency.		250,000,000
ERGP3014 5235	SUPPLY OF GENERATORS TO ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA (ONGOING)	100,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		100,000,000
ERGP3014 5238	CONSTRUCTION OF ICT TRAINING CENTRE WITH 500 SEATING CAPACITY TO ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA STATE (ONGOING)	250,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		250,000,000
ERGP3014 5241	SUPPLY OF OPERATIONAL UTILITY VEHICLE TO ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA. (ONGOING)	150,000,000	No relationship with Agency's mandate. This is an obvious duplication. Save this vote.		150,000,000

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ERGP3014 5244	SUPPLY OF OPERATIONAL UTILITY VEHICLE TO ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA. (ONGOING)	150,000,000	No relationship with Agency's mandate. This is an obvious duplication. Save this vote.	-	150,000,000
ERGP3014 5251	CONSTRUCTION OF DRAINAGE OF HOUSING MGBUNDUKWU ROAD, MILE 2, DIOBU, PORTHARCOURT. (ONGOING)	100,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		100,000,000
ERGP3014 5253	LIGHT UP COMMUNITY (ALL-IN-ON) SOLAR STREET LIGHT WITH LITHIUM-ION BATTERY 3000/5000 LUMENS WITH PIR KONTAGORA, WUSHISHI, MARIGA FEDERAL CONSTITUENCY, NIGER STATE. (ONGOING)	100,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		100,000,000
ERGP3014 5256	SUPPLY OF MOTORCYCLE TO ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA STATE. (ONGOING)	75,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		75,000,000
SUBTOTAL					3,725,000,003
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH					
ERGP1145 136	LIGHT UP COMMUNITY (ALL-IN-ONE) SOLAR STREET LIGHT WITH LITHIUM-ION BATTERY 6000 LUMENS WITH PIR AT ANIOCHA NORTH, FEDERAL CONSTITUENCY DELTA STATE. (ONGOING)	200,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP3012 0798	VOCATIONAL TRAINING OF YOUTHS AND WOMEN IN FISH AND AQUACULTURE VALUE CHAIN AND PURCHASE OF COASTER BUS FOR TRAINING (ONGOING)	70,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		70,000,000
ERGP3014 5245	CONSTRUCTION OF TOWN HALLS IN 6 COMMUNITIES ANIOCHA NORTH, ANIOCHA SOUTH, OSHIMILI SOUTH, OSHIMILI NORTH FEDERAL CONSTITUENCY, DELTA. (ONGOING)	300,000,000	No relationship with Agency's mandate. Save this sum or re-programme to the appropriate Ministry/Agency.		300,000,000
SUBTOTAL					570,000,000
MINISTRY OF MINES AND STEEL DEVELOPMENT					
MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS					
ERGP1100 828	RECLAMATION OF ABANDONED MINES SITES (ONGOING)	318,173,775	Save these sums as the funding of these reclamation should come from the Environmental Protection Rehabilitation Fund established under S.121 of the Nigerian Minerals and Mining Act, 2007.		318,173,775
ERGP1101 026	REVALIDATION OF ABANDONED MINE SITES NATIONWIDE (ONGOING)	169,501,900			169,501,900
ERGP1100 945	CONSULTANCY ON REVENUE AUDITING OF MINING AND EXPLORATION COMPANIES	42,301,339	Save this sum. The project is within the mandate of the Nigerian Extractive Industries Transparency Initiative and they have been excellent in the discharge of their mandate.	-	42,301,339
ERGP1100 950	CONCESSION OF AJAOKUTA STEEL COMPANY LIMITED	652,261,616	Do we need to spend so much for the concessioning of Ajaokuta?		
ERGP2910 0794	IT AUTOMATION AND WEB PORTAL MAINTENANCE (ONGOING)	107,309,820	This is a yearly ritual. Reduce by 50%. The vote is too much for the maintenance of a website.	53,654,910	53,654,910
SUBTOTAL					583,631,924

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA					
ERGP1110 929	SILICA SAND EXPLORATION (ONGOING)	68,166,500	No location for the exploration.		
ERGP3011 0887	BAUXITE EXPLORATION (ONGOING)	150,342,800	No location for the exploration.		
ERGP3011 0903	MANGANESE EXPLORATION (ONGOING)	52,071,005	No location for the exploration.		
ERGP3011 0914	CHROMITE EXPLORATION (ONGOING)	70,090,670	No location for the exploration.		
SUBTOTAL					
SOLID MINERAL DEVELOPMENT FUND OFFICE					
ERGP3011 2772	STRATEGIC ENGAGEMENT AND SENSITISATION (ONGOING)	96,389,032	No clear specification of who to engage with and who to sensitize. NASS should get more specific details before approval.		
ERGP3011 2779	FINANCING INFRASTRUCTURAL INTERVENTION	71,948,000	There is no specificity on the infrastructure to be provided with the vote. NASS should get more specific details before approval.		
SUBTOTAL					
PRESIDENCY					
STATE HOUSE – HQTRS					
ERGP7102 076	PHASED REPLACEMENT OF VEHICLES, SPARES AND TYRES IN THE PRESIDENTIAL, CVU, SECURITY/POLICE ESCORT AND SH OPERATIONAL FLEETS	526,234,964	This is a yearly ritual and should be reduced by 50% as the vote is on the high side.	263,117,482	263,117,482
ERGP7102 245	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATIONS OF THE VILLA (ONGOING)	4,062,237,617	Reduce by 50%, this amount is too much for annual electrical and mechanical maintenance.	2,031,118,809	2,031,118,809

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP7102 454	OUTSTANDING LIABILITIES ON ROUTINE MAINTENANCE AND OTHER SERVICES FOR 2016	389,645,942	This is a strange request. The 2016 outstanding was not funded in 2017, 2018 and 2019. NASS should thoroughly review before approval.		
SUBTOTAL					2,294,236,291
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES					
ERGP1010 1060	PLANNING AND DEVELOPMENT OF NUCLEAR POWER PLANT INFRASTRUCTURE (ONGOING)	300,000,000	Save this vote. Nigeria is not matured enough for this complex kind of project. The focus should be more on renewable energy.	-	300,000,000
SUBTOTAL					300,000,000
NATIONAL ASSEMBLY					
112001001	NASS MANAGEMENT	125,000,000,000	Provide details and breakdown to Nigerians. No one is permitted in a constitutional democracy to spend public funds in a way and manner unknown to citizens.		
SUBTOTAL					
FEDERAL MINISTRY OF POWER					
FEDERAL MINISTRY OF POWER –HQTRS					
ERGP1010 9723	COUNTERPART FUNDING FOR 3050MW MAMBILLA HYDROPOWER PROJECT	2,000,000,000	NASS should engage the executive to ensure that the proposed litigation on the concession of Mambilla is settled before it becomes another PI&D scandal. The Federal Ministry of Power had awarded a build, operate and transfer (BOT) contract of the project to Sunrise Power and Transmission Company Limited (SPTCL) in 2003 before the Chinese partners later came on board. This project has been in the pipeline for over twenty years.		

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			This sum will be inadequate to kickstart the project if the government is serious on getting it done.		
ERGP1014 3963	CONSULTANCY SERVICES ENUMERATION AND VALUATION OF COMMUNITIES AND PERSONS TO BE AFFECTED BY 3050MW MAMBILLA HYDROPOWER PROJECT	150,000,000	NASS should scrutinize meticulously before approval. These projects have been recurring decimals in the budgets of the last five years. How much exactly do we need for these activities"? Were previous budgeted sums released? We are still at the preliminary stages of land survey and enumeration of persons to be displaced? Do we have projects in perpetuity on our hands? So many questions for the NASS to resolve.		
ERGP1014 3965	CONSULTANCY SERVICES FOR LAND SURVEY OF THE AREA AFFECTED BY THE 3050 MAMBILLA HYDROPOWER PROJECT	150,000,000	Same question as in the above row. Save this sum. There is no need for this huge sum to this team. They are public servants already paid at the public expense. Pray, what is their job definition?	-	150,000,000
ERGP1014 3968	FGN/TARABA STATE MAMBILLA PROJECT IMPLEMENTATION TEAM	150,000,000	NASS should scrutinize meticulously before approval. So, there is no Detailed Engineering Design for the Mambilla Hydro Electric Power project after we have spent tens of billions on the project?		
ERGP1014 3966	DETAILED ENGINEERING DESIGN, PROJECT MANAGEMENT AND SUPERVISION OF THE 3050MW MAMBILLA HYDRO ELECTRIC POWER PROJECT	150,000,000	NASS should scrutinize meticulously before approval. Another recurring decimal in the budgets of the last 4 years. What happened to previously approved funds?		
ERGP1014 3958	CONSULTANCY SERVICES FOR COMPENSATION OF 98 PROJECT AFFECTED COMMUNITIES AFFECTED BY 700MW ZUNGERO HYDRO POWER PROJECT	200,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1014 3959	CONSULTANCY SERVICES FOR 700MW ZUNGERU PROJECT SUPERVISION AND MANAGEMENT	400,000,000	Save N400m but retain the N100m on the next row. What is project supervision and management distinct from project implementation team?	-	400,000,000
ERGP1014 3960	FGN/NIGER STATE 700MW ZUNGERU HYDROPOWER PROJECT IMPLEMENTATION TEAM	100,000,000			
ERGP1014 3962	PROVISION OF SECURITY ALLOWANCES FOR MILITARY PERSONNEL FOR THE CONSTRUCTION OF 750MW ZUNGERU HYDROPOWER PROJECT	211,000,000	Save this sum. This is not justifiable after the huge vote for the Military in the Defence budget.	-	211,000,000
ERGP1014 3939	EXPANSION AND REINFORCEMENT OF INFRASTRUCTURE IN 11 DISTRIBUTION COMPANIES TO REDUCE STRANDED GENERATION CAPACITY	400,000,000	This vote should be reconciled with the fact that the power sector has been privatized and DISCOs collect the tariff from customers. Should the treasury be funding private enterprises established for private gain?		
ERGP1014 3956	10MW KATSINA WIND FARM	210,000,000	Save this sum. Provisions have been made in the budget in the last ten years for this project but nothing tangible has been done after the expenditure of billions. We need to cut our losses.	-	210,000,000
ERGP1014 3945	SETTLEMENT OF OUTSTANDING LIABILITIES (ONGOING)	300,000,000	What is the exact liability to be settled? NASS should verify before approval.		
ERGP1014 3952	CONSTRUCTION OF OFF-GRID/ON-GRID RENEWABLE ENERGY (SOLAR) MICRO UTILITY (ONGOING)	706,000,000	What location? Knowing the exact location will make evaluation easier, also this seems a kind of duplication		

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ERGP1014 3954	CONSTRUCTION OF OFF-GRID/ON-GRID RENEWABLE ENERGY (SOLAR) MICRO UTILITY (ONGOING)	400,000,000			
ERGP1014 3981	COMPLETION OF CRITICAL SOLAR POWER ASSET PROTECTION AND SURVEILLANCE SYSTEM PROJECTS (ONGOING)	200,000,000			
ERGP1014 5026	ELECTRIFICATION OF SELECTED LOCATIONS IN PLATEAU STATE (ONGOING)	300,000,000	The Ministry can do well to provide the specific locations for this project.		
ERGP1014 3985	CONSULTANCY SERVICES FOR THE DOCUMENTATION OF FEDERAL GOVERNMENT'S ACHIEVEMENTS IN THE POWER SECTOR	55,000,000	Save this vote. It is wasteful to seek to spend public money for propaganda when the power sector has failed to deliver electricity to Nigerians.	-	55,000,000
SUBTOTAL					1,026,000,000
NATIONAL RURAL ELECTRIFICATION AGENCY					
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. It gets to the ridiculous extent of a federal agency providing street lights? Who will change the bulbs when they expire?					
ERGP1013 1770	RURAL ELECTRIFICATION ACCESS PROGRAM IN FEDERAL UNIVERSITIES (ONGOING)	3,000,000,000	The specific universities and the specific amount budgeted for each university should be declared.		
ERGP1013 1777	PAYMENT OF DEPT OWED REA CONTRACTORS (ONGOING)	2,742,455,350	NASS should meticulously review before approval. When and how was this debt accumulated? What services were provided and how did it impact the Nigerian people?		
ERGP1013 1780	ADMINISTRATION AND COORDINATION (ONGOING)	250,000,000	Save this entire vote, the overhead cost already covers day to day cost of running this agency.	-	250,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1013 1782	RURAL ELECTRIFICATION FUNDS	500,000,000	Save this vote. What is the exact objective of this fund? What specific project is it tied to?	-	500,000,000
SUBTOTAL					750,000,000
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED					
How many years will it take for this agency to complete its task of resolving the assets and liabilities of the electricity industry before privatization. A time frame needs to be set. This should not be an exercise in perpetuity.					
NIGERIAN BULK ELECTRICITY TRADING PLC					
ERGP1011 0165	COMPETITIVE BULK PROCUREMENT PROJECTS (ONGOING)	502,107,406	Save this vote if there are no details of the activities to be funded.	-	502,107,406
ERGP1011 0173	POWER CONTRACT/CAPACITY TEST/ WORKSHOPS/ MEETINGS (ONGOING)	420,000,000	Reduce by 50%. This amount is too much for the activity. There is a pervading sense of entitlement to spend public funds without concrete deliverables.	210,000,000	210,000,000
ERGP1014 5279	POWER REFORM PROGRAMME (ONGOING)	89,438,777,103	Save this sum. There is nothing called Power Reform programme distinct from the specifics already detailed in the specific votes of the Agency. What is the specific activity, project, deliverable or value to be added?	-	89,438,777,103
ERGP2911 0160	ACCOUNTING AND APPLICATION / SOFTWARE, ENTERPRISE RESOURCE PLANNING (ERP) AND BUSINESS MANAGEMENT (ONGOING)	1,100,000,000	Reduce by two thirds as this is obviously an inflated project. What kind of software cost 1,100,000,000? How much then is being accounted for?	366,666,667	733,333,333
ERGP3011 0156	RESEARCH AND DEVELOPMENT: ADMINISTRATION AND COORDINATION OF BULK TRADING ACTIVITIES (ONGOING)	1,299,000,000	Clarity is needed before approval. What service is the treasury paying for? Another sense of entitlement to spend public resources without clear deliverables.		

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ERGP1011 0194	LIBRARY	50,000,000	Is this for the construction of a building or procurement of books? Clarity is needed before approval.		
SUBTOTAL					90,884,217,842
FEDERAL MINISTRY OF WORKS & HOUSING					
<p>Two key issues. The first is that it was a mistake to have merged the two sectors of Works and Housing into one ministry. With the poor state of works and roads 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, not more than 6 major projects per geo-political zone may be feasible.</p>					
ERGP1214 0657	CAPITAL BUDGET IMPLEMENTATION, MONITORING AND EVALUATION FOR WORKS AND HOUSING SECTORS (ONGOING)	391,424,439	Retain this vote as a basis for savings in the votes detailed M&E below.		
ERGP1214 1282	MONITORING AND EVALUATION OF CAPITAL PROJECTS: PHYSICAL INSPECTION AND VERIFICATION OF PROJECTS TO ASCERTAIN LEVEL OF COMPLETION, PAYMENT EFFECTED AND UTILIZATION OF PROJECTS COMPLETED AND AUDIT OF INTERNALLY GENERATED REVENUE IN THE 36 STATES INCLUDING GOVT. SPECIAL INSTIT. REFORM PROJECTS SUCH AS MDG/SDG, PPP, CONSTITUENCY PROJECTS, ETC	58,943,506	Save this vote in view of the provision in the above row and others highlighted below.	-	58,943,506

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1214 1616	PROJECT MONITORING ACROSS THE COUNTRY (WORKS)	34,500,000	Save this vote in view of the provision in the above row.		34,500,000
ERGP1214 1628	PROJECT MONITORING ACROSS THE COUNTRY (HOUSING)	30,000,000	Save this vote in view of the provision in the above row.		30,000,000
ERGP1214 0672	QUARTERLY VERIFICATION AND REPORT OF REVENUE GENERATION AND ITS REMITANCE FROM THE 36 FIELD OFFICES FOR WORKS AND HOUSING SECTORS	160,767,285	Reduce by 50% as this is on the high side. How much did the Ministry contribute to the treasury as operating surplus in the last three years?	80,383,643	80,383,643
ERGP1214 0703	PHYSICAL VERIFICATION OF AUDITED REPORT PRESENTED BY AGENCIES UNDER THE MINISTRY WITH A VIEW OF AUTHENTICATING A FAIR REFLECTION OF ALL INCOMES GENERATED AMONGST OTHERS	370,792,245	Reduce by 70% as this is on the high side. How much did the agencies under the Ministry contribute to the treasury as operating surplus in the last three years?	111,237,674	259,554,572
ERGP2714 0762	IMPROVING LAND-BASED REVENUE GENERATION FOR THE FEDERAL GOVERNMENT INCLUDING THE REVIEW OF LAND CHARGE REGIME, PREPARATION AND DESPATCH OF DEMAND NOTICES COUNTRY-WIDE.	108,820,467	Reduce by 50% as this is on the high side. How much did the agencies under the Ministry contribute to the treasury as operating surplus in the last three years?	54,410,233	54,410,233
ERGP1214 0681	QUARTERLY STAFF VERIFICATION FOR UPDATE OF PAYROLL DATA FOR WORKS AND HOUSING SECTORS	149,363,167	Reduce by 50%. Do we need to do staff verification on a quarterly basis after the Ministry has been enrolled onto IPPIS?	74,681,583	74,681,583

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1214 0856	NATION-WIDE STAFF VERIFICATION OF NOMINAL ROLL, IN ORDER TO UPDATE AND HARMONIZE NEWLY APPOINTED STAFF WITH THOSE THAT HAVE EXITED SERVICE EITHER THROUGH DEATH, VOLUNTARY RETIREMENT, WITHDRAWAL FROM SERVICE ETC, OR THOSE THAT BEEN POSTED OUT OF THE MINISTRY TO AVOID DUPLICATION OF INFORMATION IN THE NOMINAL ROLL	11,870,031	Save this sum considering the related provisions above.	-	11,870,031
ERGP1214 0725	PURCHASE OF 7 NOS. PROJECT VEHICLES (HILUX) FOR USE OF FINANCE & ACCOUNTS DEPARTMENT FOR WORKS AND HOUSING SECTORS	156,239,595	Reduce these demands for project vehicles by 50%. The Ministry already has vehicles. The demand should be to supplement existing vehicles.	166,594,000	166,594,000
ERGP1214 0783	PURCHASE OF 6 NOS OF UTILITIES VEHICLES	45,058,955			
ERGP1214 1531	PROVISION OF ONE (1) PROJECT MONITORING VEHICLE	22,689,450			
ERGP1214 1879	SERVICOM/REFORMS SENSITIZATION UTILITY VEHICLES	84,200,000			
ERGP2714 1005	ERGP27141005 ACQUISITION OF 1NO. UTILITY AND PROJECT VEHICLES, FCT	25,000,000			
ERGP1214 0791	CAPACITY BUILDING FOR MINISTRY'S WORKFORCE	395,333,181			
ERGP1214 1560	CAPACITY BUILDING FOR BEST PRACTICES IN MECHANICAL ENGINEERING	9,731,001			9,731,001

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1214 1574	CAPACITY BUILDING ON SUSTAINABLE PROCUREMENT	4,537,890			4,537,890
ERGP1214 3493	"A. PROVISION FOR HANDS-ON CAPACITY BUILDING BY CONSULTANTS/EQUIPMENT MANUFACTURERS FOR SOPHISTICATED EQUIPMENT AND SOFTWARES B. PROVISION FOR MG&QC AND OTHER HIGHWAYS STAFF TRAINING PROGRAM AT PEUs TO DEVELOP MANPOWER FOR IMPROVED ROAD QIJAUTY (INCLUDING INVITING TRANSPORT RESEARCH LABORATORY OF UK FOR TRAINING Of HIGHWAYS STAFF) "	50,000,000			50,000,000
ERGP2714 0495	CAPACITY BUILDING FOR ARCHITECTS, BUILDERS AND QUANTITY SURVEYORS IN BUILDING INFORMATION MODELLING (BIM) AND PROJECT MANAGEMENT	255,629,606			255,629,606
ERGP1214 2022	INTERVENTION ON INTERNAL ROADS OF TERTIARY INSTITUTIONS IN NIGERIA (ONGOING)	2,000,000,000	Specific details of the universities are needed before approval.		
ERGP1214 2038	PAYMENT FOR OTHER ON-GOING PROJECTS & RETENTION	1,200,000,000	Save this sum since specific projects have been mentioned and budgeted for. There is no rule permitting omnibus unspecified votes in a budget.		1,200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1214 2047	ROUTINE INTERVENTION ON THE ROAD NETWORK IN THE 36 STATES BY FEDERAL CONTROLLERS OF WORKS (ONGOING)	1,500,000,000	Save this sum since specific road and bridge projects have been mentioned and budgeted for. There is no rule permitting omnibus unspecified votes in a budget.		1,500,000,000
ERGP1214 2057	EMERGENCY ON ROADS AND BRIDGES NATIONWIDE (ONGOING)	1,200,000,000			1,200,000,000
ERGP1214 2064	PAYMENT OF LEGACY DEBTS ON LAGOS-IBADAN EXPRESSWAY SECTIONS I & II AND EARLY WORKS TO THE CONSTRUCTION OF SECOND NIGER BRIDGE (ONGOING)	3,800,000,000	Clearly separate the two projects as well as the respective sums allocated for easy accountability.		
ERGP2714 0393	PROVISION OF INFRASTRUCTURES (ROADS, ELECTRICITY AND WATER) BY SPECIAL INTERVENTION PROGRAM (ONGOING)	1,168,919,088	Save this sum since specific roads, electricity and water projects have been mentioned and budgeted for. There is no rule permitting omnibus unspecified votes in a budget.	-	1,168,919,088
ERGP2714 0510	BUILDING MAINTENANCE WORKS FOR OTHER MDAS NATIONWIDE (ONGOING)	1,743,621,260	What is the name of the benefitting MDAs and how much is assigned to each of them?		

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ERGP2714 1013	CONSTRUCTION/COMPLETION OF ROADS, DRAINAGES AND CULVERTS AT SITE AND SERVICES ESTATE, IKOLABA LAYOUT IBADAN-OYO STATE, KAPWA LAYOUT, AIRPORT ROAD, LUGBE-ABUJA, SAFEJO BEHIND NTA, OGBOMOSHO-OYO STATE, KWANAR YAWURMA TO GARANDIYA IN ALBASU LGA-KANO STATE, BATAIYA-DUJA-ABASUSAKWAYA ROAD-KANO STATE, DAURA TOWNSHIP ESTATE ROADS-KATSINA STATE. AMARYA ROAD-GRA ROAD-JIGAWA STATE, 10KM AKPALI-AWO ATUKWO ROAD AND ACROSS SIX GEOPOLITICAL ZONES (ONGOING)	7,699,612,160	Clearly separate the projects as well as the respective sums allocated for easy accountability.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP2714 1016	SLUM UPGRADE; COMPLETION OF CLASSROOM BLOCKS, PRIMARY HEALTH CARE, SKILL ACQUISITION CENTRE, BOREHOLES, ELECTRIFICATION, 500/300KVA TRANSFORMERS PROVISION, HANDPUMPS, AND UPGRADING OF ROADS, DRAINAGES AND EROSION CONTROL IN DAMATURUN LGA-YOBE STATE, PROVISION OF PERIMETER FENCE AT FEDERAL UNIVERSITY DUTSE AND THE SIX GEOPOLITICAL ZONES COMPLETION, RENOVATION OF CLASSROOMS BLOCKS ACROSS FEDERAL CONSTITUENCIES (ONGOING)	2,774,587,978	Clearly separate the projects as well as the respective sums allocated for easy accountability.		
ERGP2714 1020	COMPLETION/PROVISION OF SOLAR BOREHOLES, MOTORIZED AND DEEP WELLS IN LOCATIONS ACROSS SIX GEOPOLITICAL ZONES (ONGOING)	2,574,000,000	Save this vote. Save this sum since specific boreholes and wells have been mentioned and budgeted for. There is no rule permitting omnibus unspecified votes in a budget	-	2,574,000,000
ERGP2714 1025	COMPLETION OF MATERNITY CENTRES IN SELECTED LOCATION ACROSS THE COUNTRY (ONGOING)	550,000,000	What is the business of the Ministry of Works and Housing with maternities? NASS should before approval, insist on a clear statement of the locations of the maternities and how much budgeted for each location.		
ERGP2714 1028	SETTLEMENT OF LIABILITIES IN MDGS, SDGS AND DIRECT MANDATE PROJECTS.	6,342,679,856	NASS should before approval, insist on a clarification of these liabilities. What is the business of the Ministry of Works and Housing with MDG and SDG		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			projects? What is the mandate of the office of the Senior Special Assistant to the President on SDGs.		
ERGP3145 074	CONSTRUCTION OF SURFACE DRESSING AND ASPHALT LAYING IN SELECTED LOCATIONS IN PLATEAU STATE (NEW)	500,000,000	Save this vote as it has been made after specifics tied to identifiable projects and locations.		500,000,000
ERGP2714 0433	FEDERAL GOVERNMENT NATIONAL HOUSING PROGRAMME NATIONWIDE	17,500,000,000	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.		
ERGP2714 0482	PROTOTYPE HOUSING SCHEMES SULEJA (NIGER STATE/ IKORODU (LAGOS STATE)	737,055,216			
SUBTOTAL					9,233,755,153
FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING					
It is most improper to merge the Ministries of Finance and Budget with the Ministry of National Planning. The Ministry of Finance should be concerned with treasury and budget activities including finance and taxation, deficits, surpluses, debt management, etc. which are matters of everyday management of fiscal policy. While its activities touch other tiers of government, the Finance Ministry is more or less focused on the Federal Government. On the other hand, the Ministry of National Planning is forward looking and coordinates the planning process for all ministries, departments and agencies of government including the Ministry of Finance. The Planning Ministry's work to a great extent focuses beyond the Federal Government to the Federation. Thus, it is imperative for the short, medium and long term development of Nigeria to separate the two ministries.					
SERVICE WIDE VOTES					
23050139	SDG SPECIAL PROJECTS	40,000,000,000	NASS should insist on the details of these lump sum votes before approval. The culture of lump sum votes in SWV over the years has been a drag of accountability and transparency.		
23050140	SPECIAL INTERVENTION SDG's 1	6,970,000,000			
23050141	SPECIAL INTERVENTION SDG's 2	1,500,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
23050161	SPECIAL INTERVENTION PROGRAMMES/PROJECTS	30,000,000,000			
23050188	OSSAP SDGs PROJECTS 3	1,000,000,000			
23050192	SDG 5	24,005,000,000			
23050144	FEDERAL MINISTRY FINANCE, BUDGET AND NATIONAL PLANNING (INFRASTRUCTURE MASTER PLAN)	1,500,000,000	This is a project without details and deliverables. It is a project in perpetuity. It gets a vote every year. But no one, except the crafters of the vote, know what it is used for.		
SUBTOTAL					
FEDERAL MINISTRY OF NIGER DELTA HQTRS					
The vote of this Ministry is suffused with generalized and nebulous requests which have no clear deliverables; some without location and definition of activities. This is not the way forward for development, creation of jobs and alleviation of poverty in the Niger Delta Region. A few examples are detailed below.					
ERGP1129 339	TRAINING/EMPOWERMENT OF YOUTH AND WOMEN IN FISHERY IN BAYELSA STATE & DELTA STATE	90,000,000	Save these sums. There have been various provisions for specific projects. However, these projects are hanging. They are projects at large - they have no location and there is no definition of deliverables.	-	90,000,000
ERGP1130 412	CONSTRUCTION/EQUIPPING OF HEALTH CENTRES IN ABIA, AKWA-IBOM, BAYELSA, CROSS-RIVERS, DELTA, EDO, IMO, ONDO & RIVERS STATES	50,000,000		-	50,000,000
ERGP1130 452	CONSTRUCTION/EQUIPPING OF ONE BLOCK OF 6 CLASSROOMS EACH IN ABIA, AKWAIBOM, BAYELSA, CROSS-RIVERS, DELTA, EDO, IMO, ONDO & RIVERS STATES	100,000,000		-	100,000,000
ERGP1130 599	ESTABLISHMENT OF AGRO PROCESSING PLANTS IN THE NIGER DELTA STATES OF	150,000,000		-	150,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	DELTA, BAYELSA, CROSS RIVER, ONDO, IMO, RIVERS AND AKWA-IBOM				
ERGP1213 0052	REHABILITATION AND RECLAMATION OF DEGRADED ECOSYSTEMS IN ABIA, AKWA IBOM, CROSS RIVER, DELTA, EDO, IMO AND ONDO STATES	25,000,000		-	25,000,000
ERGP2213 0429	CAPACITY BUILDING AND EMPOWERMENT IN AGRICULTURE AND OTHER VALUE CHAIN IN ABIA STATE, AKWA-IBOM, BAYELSA, CROSS-RIVER, DELTA, EDO, IMO, ONDO AND RIVERS STATES.	100,000,000		-	100,000,000
ERGP2314 5345	NEXT LEVEL PROGRAMME: EQUIPPING SCHOOLS WITH SMART CLASSROOMS IN ACCORDANCE WITH EVERY CHILD COUNTS POLICY OF THE FG. DELTA, EDO STATE.	480,000,000		-	480,000,000
ERGP1130 416	COUNCIL / PROGRAMMES ON NIGER DELTA WITH STAKEHOLDERS FOR THE COORDINATION, EVALUATION AND REVIEW OF THE NIGER DELTA ACTION PLAN	200,000,000	Save this vote. This vote has no deliverable(s). Nothing concrete but a ploy to get money out of the treasury.	-	200,000,000
ERGP2212 9328	ENGAGEMENT WITH COMMUNITIES IN THE NIGER DELTA (ONGOING)	100,000,000	Save this vote. This vote has no deliverable(s). Nothing concrete but a ploy to get money out of the treasury.	-	100,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP2214 4137	PURCHASE OF UTILITY/ OPERATIONAL VEHICLES: 2020 MODEL UTILITY VEHICLES-V8 ENGINE/381HP/8 SPEED TRANSMISSION WITH DUAL IVVT WITH INTELIENCE. (ONGOING)	144,000,000	Save these sums. How many vehicles are to be purchased and for what purpose? Just a mere request for vehicles.	-	144,000,000
SUBTOTAL					1,439,000,000
FEDERAL MINISTRY OF TRANSPORT – HQTRS					
ERGP1314 0487	RAILWAY PROJECTS (COUNTERPART FUNDS): 1. LAGOS-KANO (ONGOING) 2. CALABAR-LAGOS (ONGOING) 3. AJAOKUTA-ITAKPE-ALADJA (WARRI) (ONGOING) 4. PORT HARCOURT- MAIDUGURI (NEW) 5. KANO-KATSINA-JIBIYA-MARADI IN NIGER REPUBLIC (NEW) 6. ABUJA-ITAKPE AND ALADJA (WARRI)-WARRI PORT AND REFINERY INCLUDING WARRI NEW HARBOUR (NEW) 7. BONNY DEEP SEA PORT, PORT HARCOURT INDUSTRIAL PARK AND OTHER RAIL PROJECTS.	67,165,194,111	Details of these projects are needed. Lumping over 67billion worth of projects together is not a best practice.		
ERGP3013 4349	CAPITAL BUDGET IMPLEMENTATION/MONITORING SCHEDULE BY BUDGET OFFICE OF THE FEDERATION AND OFFICIALS OF BUDGET DIVISION OF THE MINISTRY	90,000,000	Save the second vote of 35m. These votes are clearly on the high side as the Budget Office and the Auditor General have their votes for the performance of their duties.		
ERGP3013 4350	CAPITAL BUDGET IMPLEMENTATION/MONITORING SCHEDULE AUDITOR GENERAL OFFICE OF THE FEDERATION & OFFICIALS OF	35,000,000		-	35,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	AUDIT DEPT. OF THE MINISTRY.				
ERGP7102 843	MONITORING AND EVALUATION OF CAPITAL PROJECTS BY THE MINISTRY	60,000,000	Save this sum as this is another vote for monitoring and evaluation of budgeted projects.	-	60,000,000
SUBTOTAL					95,000,000
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY					
The proposals of this Institute is just 100% administrative capital and virtually nothing that impacts on the taxpayer. This is not a best practice in proposing for the expenditure of tax payer's money.					
ERGP2214 5424	SUPPLY OF 100 NOS OF TRICYCLES (NEW)	105,000,000	Who are the beneficiaries? This is hanging; it is as well a deviation from the mandate of the Institute.	-	105,000,000
ERGP2312 4356	CONSTRUCTION, COMPLETION AND EQUIPPING OF ZONAL OUTREACH LEARNING CENTRES AT RIVERS(P/H), LAGOS, KATSINA(KANKARA), EKITI, BENUE, GOMBE(KUMO), KANO(D/KUDU),EBONYI AND ABUJA (ONGOING)	5,870,000,000	Reduce the vote by 50%. Considering the harsh economic realities, this is clearly a misplacement of priorities.	2,935,000,000	2,935,000,000
ERGP2713 8241	SETTLEMENT OF CONTRACT DEBTS	300,000,000	Strict verification is required before approval.		
ERGP3012 4570	HUMAN CAPITAL DEVELOPMENT	300,000,000	Reduce by 50%. This is a vague vote, clarity is required before approval.	150,000,000	150,000,000
ERGP3012 4584	SUSTAINABLE RESEARCH	250,000,000	Reduce by 50%. This is a vague vote, clarity is required before approval.	125,000,000	125,000,000
ERGP3013 8306	PROGRAMMES DEVELOPMENT AND NETWORKING WITH INDUSTRY	150,000,000	Save this vote. This is coming after the nebulous sustainable research. What is the difference?	-	150,000,000
ERGP7124 598	CAPITAL PROJECT MONITORING AND EVALUATION	180,000,000	This is on the very high side. Reduce by 50%	90,000,000	90,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
SUBTOTAL					3,555,000,000
FEDERAL MINISTRY OF AVIATION					
ERGP3014 2403	WORKING CAPITAL FOR THE ESTABLISHMENT OF NATIONAL CARRIER	4,694,131,965	Save this sum. Nigeria liquidated its airways after it became extremely unprofitable and insolvent. Nothing has changed.	-	4,694,131,965
ERGP3114 4149	CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER	304,000,000	If the private sector wants to float an airline, the treasury has no business providing funds for the working capital. There is nothing to show for previously budgeted sums for working capital, hiring of transactions advisor and consultancies.	-	304,000,000
ERGP3114 0903	FABRICATION AND INSTALLATION OF CONVEYOR BELTS AT ENUGU AND PORTHARCOURT AIRPORTS	257,672,892	This is a project in perpetuity as it has been appearing in budgets in the last 3 years.		
ERGP3114 1620	STRATEGIC PARTNERS FOR PUBLIC PARTNERSHIP PROJECTS IN THE AVIATION SECTOR ROADMAP	300,000,000	Save this sum. This vote has no meaning. It depicts nothing and has no deliverable.	-	300,000,000
ERGP3114 2585	CONSULTANCY FOR THE DEVELOPMENT OF AEROTROPOLIS (AIRPORT CITY)	111,190,743	Save this sum and use the reports prepared by the previous administration which brought the idea of Airport City.	-	111,190,743
ERGP3114 5401	IMPLEMENTATION OF APPROVED AVIATION ROAD MAP	100,000,000	Save this sum as this is just a play on words. The projects provided in this budget constitute the implementation of approved aviation roadmap.	-	100,000,000
SUBTOTAL					5,509,322,708
FEDERAL MINISTRY OF WATER RESOURCES					
<p>The Ministry is suffused with too many projects which available resources cannot support and therefore the resources are so thinly spread. The Ministry may consider prioritising the projects to ensure effectiveness and value for money. Thus, the most important projects should receive funding while others can be delayed for subsequent years.</p>					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS					
ERGP1811 0701	SUSTAINABLE DEVELOPMENT GOALS (SDGS) TRACKING FOR WATER SUPPLY	200,000,000	This is on the very high side. Reduce by 80%.	40,000,000	160,000,000
ERGP1011 2189	EQUIPING, SUBSCRIPTION, INSTALLATION AND MAINTENANCE OF ELECTRONIC LAW LIBRARY AND INSTALLATION OF ELECTRIC INVERTER	26,681,804	Save the provisions after this first one. What is the Ministry's obsession with law books?		
ERGP2312 5345	PROCUREMENT OF MOBILE LIBRARY FOR LAW OFFICERS	29,615,174		-	29,615,174
ERGP3011 2184	LEGAL RESEARCH, CAPACITY DEVELOPMENT AND PROCUREMENT OF LAW BOOKS, REPORTS AND PERIODICALS.	25,390,097		-	25,390,097
ERGP3011 5203	COUNTER PART FUND FOR URBAN WATER SUPPLY IMPROVEMENT IN LINE WITH NATIONAL WATER SUPPLY POLICY	500,000,000	Counterpart fund for which programme or project? NASS needs strict and meticulous scrutiny and clarification before approving this vote.		
ERGP2811 0640	LIQUIDATION OF LIABILITIES (DEBTS)	150,000,000	These liabilities should be verified before approval. They are simply on the high side.		
ERGP2811 0653	PAYMENT OF OUTSTANDING LIABILITIES FOR FOR WORKS EXECUTED AND RETENTION FEE	630,000,000			
ERGP2811 1002	SETTLEMENT OF LIABILITIES ON IRRIGATION AND DRAINAGE PROJECTS	146,795,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP2811 1123	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN SOME PUBLIC PLACES SUCH AS MARKETS, TRANSPORT HUBS, PARKS, ETC	61,982,742	Save these votes. They are hanging without a location after specific projects in named locations have been provided for.		61,982,742
ERGP2811 1126	CONSTRUCTION OF SANITATION AND HYGIENE FACILITIES IN INSTITUTIONS; SCHOOLS AND HEALTH CENTRES	61,982,742			61,982,742
ERGP2812 4537	NATIONAL ODF CAMPAIGN FUND	2,154,070,179	What is this all about? Details are needed.		
ERGP2812 8475	CONSTRUCTION OF WATER SUPPLY FACILITIES IN SOME FEDERAL ESTABLISHMENTS (PRISONS, POLICE, ARMY, IMMIGRATION, CUSTOMS & NSDC BARRACKS) NATIONWIDE	200,000,000	Should the Ministry be taking up the task of other agencies after they have provided for same in their budgets? NASS should meticulously vet these votes.		
ERGP2812 8490	WASH INTERVENTION IN FEDERAL UNIVERSITIES, POLITECHNICS AND OTHER EDUCATIONAL INSTITUTIONS	500,000,000			
ERGP2811 0309	SPECIAL INTERVENTION FOR NORTH EAST AND IDPS - PROVISION OF PORTABLE WATER	1,000,000,000	This allocation requires further specifics; the North East is too broad a location. NASS is to get the details before approval.		
ERGP2811 0316	PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH)	1,600,000,000	This allocation requires further specifics. There is no project location attached. NASS is to get the required specifics before approval for ease of tracking.		
SUBTOTAL					276,988,013

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ANAMBRA/IMO RBDA					
ERGP1138 817	PAYMENT OF OUTSTANDING LIABILITIES OWED TO VARIOUS CONTRACTORS AND STAFF	420,000,000	NASS should meticulously verify these debts before approval.		
BENIN/ OWENA RBDA					
ERGP2811 1213	GRADUATE YOUTH EMPOWERMENT SCHEMES	80,000,000	What is the deliverable of this vote? NASS should verify before approval.		
CHAD BASIN RBDA					
ERGP1138 952	DEBT SETTLEMENT (OUTSTANDING LIABILITIES)	214,874,232	NASS should meticulously verify these debts before approval.		
LOWER BENUE RBDA					
ERGP5144 977	SUPPLY OF FARMING IMPLEMENTS TO FARMERS IN DIFFERENT LOCATIONS IN PLATEAU STATE	250,000,000	Where are these locations? These are crucial for tracking and evaluation.		
Virtually every RBDA has debts and liabilities running into hundreds of millions of naira. How did these debts arise and why is this peculiar to these agencies?					
FEDERAL MINISTRY OF WOMEN AFFAIRS					
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
The votes of this Ministry needs to be focused on tangible, practical deliverables and not just projects without deliverables, which simply play on some loose words without promising anything.					
ERGP2211 0179	EMPOWERMENT, REORIENTATION AND REHABILITATION OF WOMEN AND CHILDRENGENERAL	260,000,000	There are no specifics, no deliverables – just general words that have nothing concrete behind them. Nigeria stagnates because of this approach to budgeting.		
ERGP2211 0750	THE ZONAL LEVEL, ADVOCACY AND SENSITIZATION ACTIVITIES, MAINTENANCE OF MINISTERIAL OUTSTATION	84,000,000			
ERGP2211 1962	CAPACITY STRENGTHENING AND COORDINATION PROGRAMMES FOR IMPROVED SERVICE DELIVERY	60,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP2211 2040	NATIONWIDE ADVOCACY AND SENSITIZATION ACTIVITIES TO PROMOTE LIVELIHOOD OF WOMEN AND CHILDREN	84,000,000			
ERGP2211 2247	REVIEW, IMPLEMENTATION AND MONITORING OF POLICIES & CHARTERS	84,000,000			
ERGP2211 2198	PURCHASE OF UTILITY VEHICLES FOR OUTREACH (GIRL CHILD AND WOMEN) IN THE RURAL AREAS	120,000,000	There is no mention of the number of units to be procured. NASS is to get this before approval.		
ERGP2211 2253	JURISPRUDENTIAL/CAPACITY ENHANCEMENT MATTER	12,000,000	Save this sum. These words mean absolutely nothing.	-	12,000,000
SUBTOTAL					12,000,000
FEDERAL MINISTRY OF INFORMATION & CULTURE					
FEDERAL MINISTRY OF INFORMATION & CULTURE – HQTRS					
ERGP9124 022	MEDIA INTERVENTION ON CONTINGENCY NATIONAL ISSUES I.E. PRESIDENTIAL DIRECTIVES, NATIONAL ASSEMBLY RESOLUTIONS AND OTHER MDA's ASSIGNMENTS	128,129,430	Save these other votes except the first. They are all for the same purpose of reaching out to the public on government programmes and policies.		
ERGP9124 023	SPECIAL ENLIGHTENMENT CAMPAIGN ON GOVERNMENT POLICIES AND PROGRAMMES; TESTIMONIAL SERIES, NATIONAL CAMPAIGNS AND ADVOCACY AGAINST FAKE NEWS, INSECURITY, FARMERS-HERDER CLASHES, BANDITRY etc.	155,567,480		-	155,567,480
ERGP9124 024	IINSTITUTIONAL INTERACTION WITH STAKEHOLDERS i.e. NUJ, NAWOJ, RATTAWU, NGE, BLOGGER, ONLINE PUBLISHERS, AS WELL AS	157,342,150		-	157,342,150

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	WEEKLY MINISTERIAL PRESS BRIEFINGS.				
SUBTOTAL					312,909,150
MINISTRY OF PETROLEUM RESOURCES					
ERGP21009 13	AUTOMATION OF MINISTRY OF PETROLEUM RESOURCES OPERATIONS E-LIBRARY, ANNUAL SUBSCRIPTION	113,502,141	Save 50% of this vote. The Ministry is not starting a new library but merely automating an existing library.	56,751,071	56,751,071
ERGP21048 14	DEVELOPMENT OF CRITICAL MANAGERIAL COMPETENCIES INCLUDING INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD (IPSAS), FOR THE OIL AND GAS SECTOR WITHIN THE RELEVANT MDAs, LEGISLATURE AND FAAC	207,330,577	Save this vote as this is a meaningless jargon	-	207,330,577
SUBTOTAL					

TOTAL RECOMMENDED SAVINGS IS N150,077,928,390 (ONE HUNDRED AND FIFTY BILLION, SEVENTY SEVEN MILLION, NINE HUNDRED AND TWENTY EIGHT THOUSAND, THREE HUNDRED AND NINETY NAIRA) ONLY



ABOUT CENTRE FOR SOCIAL JUSTICE (CSJ - RC:737676)

Centre for Social Justice (CSJ) is a Knowledge Institution. It is non-governmental, non-profit and non-partisan organisation registered with the Corporate Affairs Commission as a Company Limited by Guarantee. It was established to introduce professionalism in civil society work and to use social entrepreneurship to provide cutting edge services to enhance and deepen economic, social and political change.

Vision: A Nigeria where social justice informs public decision-making and guarantees respect of human rights and fundamental freedoms for all.

Mission: To be a principal catalyst in mainstreaming social justice in public life through policy engagement and interventions that bring about economic, political and social reforms, rights enhancement and sustainable livelihoods.

Objectives: The main objectives are to:

- ❖ Contribute to the development and implementation of national laws and policies on social rights and justice in accordance with international best practices;
- ❖ Promote accountability, transparency and value for money in public finance management;
- ❖ Monitor the extent of Nigeria's compliance with ratified international standards on social rights and justice;
- ❖ Provide a resource base and enhance the exchange of information on matters related to social justice;
- ❖ Promote popular participation and gender mainstreaming in public decision making;
- ❖ Promote wealth creation and poverty reduction strategies as tools for social justice;
- ❖ Broaden the constituency of professionals interested in development, wealth creation and poverty reduction by maintaining a multi-disciplinary network of professionals committed to work for the realization of these objects.

KEY PROGRAMME FOCUS

The ongoing programmes of CSJ are in public finance management; political finance reforms; environment and energy reforms and rights enhancement. Our programme activities focus on civil, political, economic, social, cultural and environmental rights and our strategies include research, monitoring and evaluation, advocacy, capacity building, information dissemination and networking.