

**RECOMMENDATIONS ON THE LINE ITEMS OF
FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND
WASTEFUL ESTIMATES IN THE 2022 FEDERAL
APPROPRIATION BILL**



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

RECOMMENDATIONS ON THE LINE ITEMS OF

**FRIVOLOUS, INAPPROPRIATE, UNCLEAR AND
WASTEFUL ESTIMATES IN THE 2022 FEDERAL
APPROPRIATION BILL**



Centre for Social Justice



Citizens Wealth Platform

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

Compiled by

Centre for Social Justice

For

Citizens Wealth Platform (CWP)

@

Centre for Social Justice (CSJ)

Plot 836, Emmanuel Aguna Crescent, Off Idris Ibrahim Crescent, Off Obafemi Awolowo Way, Jabi, Abuja.

Email: censoj@gmail.com. Website: www.csj-ng.org

Twitter: [@censoj](https://twitter.com/censoj). Facebook: Centre for Social Justice Nigeria

TABLE OF CONTENTS

INTRODUCTION	vi
STATE HOUSE HEAD QUARTERS	1
STATUTORY TRANSFERS	2
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA)	3
FEDERAL MINISTRY OF INFORMATION & CULTURE – HQTRS	5
NEWS AGENCY OF NIGERIA	7
MINISTRY OF INTERIOR – HQTRS	7
NIGERIA IMMIGRATION SERVICE	8
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	8
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS	8
POLICE FORMATIONS AND COMMANDS	8
FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS	9
NATIONAL IDENTITY MANAGEMENT COMMISSION	9
NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	10
NATIONAL HAJJ COMMISSION OF NIGERIA and NIGERIA CHRISTIAN PILGRIM COMMISSION	10
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	10
NATIONAL LOTTERY TRUST FUND	10
NATIONAL LOTTERY REGULATORY COMMISSION	11
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	11
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	15
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING – IBADAN	16
FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING – HQTRS	16
BUDGET OFFICE OF THE FEDERATION	16
SERVICE WIDE VOTES	17
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	17
CENTRE FOR MANAGEMENT DEVELOPMENT	17
NIGERIAN BULK ELECTRICITY TRADING PLC	18
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS	18

OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	20
SMEDAN - H/QTRS	20
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT – HQTRS	21
NATIONAL DIRECTORATE OF EMPLOYMENT	23
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	25
FEDERAL MINISTRY OF TRANSPORT – HQTRS	25
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	26
FEDERAL MINISTRY OF AVIATION	26
FEDERAL MINISTRY OF POWER -HQTRS AND NATIONAL RURAL ELECTRIFICATION AGENCY	27
MINISTRY OF PETROLEUM RESOURCES: HQTRS	27
MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	27
FEDERAL MINISTRY OF WORKS AND HOUSING	28
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS	32
RIVER BASIN DEVELOPMENT AUTHORITIES	34
FEDERAL MINISTRY OF NIGER DELTA HQTRS	34
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT – HQTRS	37
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS	38
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	39
MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	40
NATIONAL SOCIAL INVESTMENT OFFICE	41

ACKNOWLEDGEMENT

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

Introduction

Nigeria is going through an economic and fiscal crisis where its retained revenue simply pays for debt service and the bulk of the resources required for personnel, overhead and capital expenditure is borrowed. The revenues are simply inadequate to fund fundamental expenditure. Therefore, every available fund should be spent with the greatest value for money, tied to a high-level national policy framework and aimed at improving livelihoods, growing the economy, reducing poverty and inequality, adding value, etc. It is against this background that the pullout of frivolous, inappropriate, unclear and wasteful expenditure calls the attention of the executive, legislature, private sector, civil society including the media to these frivolities at a time of grave national crisis.

According to the 2022 Budget Call Circular, resources are to be allocated based on actual needs, in line with the immediate needs of the country as well as government's developmental objectives and priorities. Starting from the Presidency's State House Headquarters, the pullout calls on the leadership to lead by example. Spending billions of naira every year on routine maintenance of State House facilities is a huge waste. All statutory transfers are stated as lump sum provisions without details. No person, government agency or organization has the right in a constitutional democracy to spend public funds in a way and manner that is unknown to the ultimate sovereigns, being the tax payers and citizens. There is no law authorizing this kind of budgeting. It is unconstitutional, illegal, unethical, inappropriate, etc. The details should be provided to Nigerians. The National Assembly (NASS) is called upon to review its estimates and reduce same by not less than 25% to free up resources for other important needs of the economy. This will amount to an allocation of N100.5 billion and savings of N35.5 billion.

The lust for big vehicles is demonstrated by the News Agency of Nigeria which voted N82 million for "purchase of SUV jeep for chief executive/managing director". FGN is still funding agencies for Muslim and Christian pilgrimages at a time of lean resources. The votes of the Ministry of Agriculture are suffused with vague, unclear bulk provisions for activities without locations which have no clear deliverables. NASS should insist on the details and these details should be written into the estimates before approval. This vague budgeting has been the practice over the years and the central poser is; where is the factual evidence of improvements in livelihoods, increase in crop and animal production and value addition to the commodities after years of hundreds of billions of investments in the sector?

The word “empowerment” has been elevated to a magical status and all that needs to be done is to add “empowerment” to budgetary provisions and it acquires a new problem-solving status. Specificity in allocations is imperative for the improvement of the status of the poor and vulnerable groups. This will raise and provide answers to posers such as; what exactly are we targeting? Is the proposed vote the best approach to solve the problem or what alternatives exist? Playing on words and providing estimates for the same activity under different names is the norm in so many MDAs.

The meagre resources allocated to Works and Housing has been so thinly spread across hundreds of projects to the extent that money will be spent without any concrete improvements in the road or housing stock. In the interim, NASS should prune down the number of projects and focus on a few which can be improved upon from available resources. Otherwise, voting N100m, N200m to major road projects (even when prudently spent) will amount to a waste of resources.

The provision of over N260billion in Service Wide Votes for special interventions and poverty reduction is worrisome. Over the years, there is no evidence of benefits to the population accruing from these votes. But the authorities insist on continuing a practice without visible benefits. Several programmes in many MDAs have received multi-year funding for skill acquisition and employment creation. It is imperative to demand for reports of achievements in terms of outputs and outcomes and the value for money statement of previous investments. Otherwise, this is a waste of public resources. When you compare the level of unemployment and the votes in several MDAs in previous years, it will be clear that either this kind of votes have been mismanaged or have not been invested as proposed. There are no locations and identifiable class of beneficiaries in so many projects in MDAs including Niger Delta, Labour and Productivity, Water Resources, etc. The proposed beneficiaries are at large and so wide and there are no decipherable selection criteria considering that the requested amount cannot go round all persons belonging to these generic groups. NASS should insist on locations, qualification criteria of proposed beneficiaries and reports of previous achievements.

The 12 River Basin Development Authorities sit on thousands of acres of public land. For instance, the estimate of N50m was requested for clearing of the 5,000ha farmland in Auchi, Edo State by the Benin Owena RBDA. They get allocations for tractors, farm equipment, implements, fish and livestock replenishment, seeds, processing machinery and implements, etc. RBDAs should be revenue centres that remit hundreds of billions of Naira to FGN instead of the current approach where they gulp money without any meaningful contribution to the revenue. At a minimum, RBDAs should be compelled to fund their personnel and recurrent expenditure pending when they are fully weaned of public funding.

Tradermoni, Farmermoni and Marketmoni are simply a demonstration of lack of capacity/creativity in engaging the poverty challenge in Nigeria. They are handouts that are not sustainable and no one is paying back. They are funded from borrowed funds! Borrowing money and wasting same in a venture that cannot contribute to its repayment at a time when debt service is consuming virtually all retained revenue! Must we continue with a framework that has failed and continues to fail?

Eze Onyekpere, Esq

Convenor

Citizens Wealth Platform

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
STATE HOUSE HEAD QUARTERS/OPERATIONS					
22020604	RESIDENTIAL RENT	76,669,965	Who is the landlord of the State House and to whom is this rent due? Save this vote.		76,669,965
220201	TRAVEL & TRANSPORT	2,309,066,788	This request is excessive and should be reduced by 50%.	1,154,533,394	1,154,533,394
ERGP7102076	PHASED REPLACEMENT OF VEHICLES AND SPARES	1,600,000,000	This provision appears in every annual budget. The requested sum of N1.789bn is excessive in the economic circumstances of Nigeria. Reduce by 50%.	890,000,000	890,000,000
ERGP7103741	PURCHASE OF TYRES FOR BULLET PROOF VEHICLES, PLAIN CARS, CCU VEHICLES, PLATFORM TRUCKS, JEEPS, AMBULANCES AND OTHER UTILITY AND OPERATIONAL VEHICLES.	180,089,000			
ERGP7102245	ANNUAL ROUTINE MAINTENANCE OF MECHANICAL/ELECTRICAL INSTALLATIONS OF THE VILLA.	5,176,045,297	This is an annual routine maintenance that costs in excess of N5.289bn. Reduce by 80%. The request is outrageous. The sum of N3.854billion was allocated to this activity in 2021.	1,056,181,314	4,224,725,259
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	104,861,276			
23050102	COMPUTER SOFTWARE ACQUISITION	470,795,521	What is the purpose or use of the computer software? This is a yearly and recurring request. There is no evidence of its need. Save this sum	-	470,795,521
ERGP16132281	CONSTRUCTION OF PRESIDENTIAL WING AT THE STATE HOUSE MEDICAL CENTER	21,974,763,310	For a government that routinely allows medical practitioners to go on strike on the excuse of lack of resources and a President that routinely indulges in medical tourism, this vote is a waste. It is	-	21,974,763,310

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			better channeled to the health of the entire population. Save this vote.		
Subtotal					28,791,487,449
STATUTORY TRANSFERS					
	NATIONAL JUDICIAL COUNCIL	120,000,000,000	All statutory transfers are stated as lump sum provisions without details. No person, government agency or organization has the right in a constitutional democracy to spend public funds in a way and manner that is unknown to the ultimate sovereigns, being the tax payers and citizens. There is no law authorizing this kind of budgeting. It is unconstitutional, illegal, unethical, inappropriate, etc. The details should be provided to Nigerians.		
	NIGER-DELTA DEVELOPMENT COMMISSION	98,711,726,326			
	UNIVERSAL BASIC EDUCATION	108,101,599,701			
	NATIONAL ASSEMBLY	134,000,000,000			
	PUBLIC COMPLAINTS COMMISSION	8,690,000,000			
	INDEPENDENT NATIONAL ELECTORAL COMMISSION (INEC)	140,000,000,000			
	NATIONAL HUMAN RIGHT COMMISSION	4,500,000,000			
	NORTH EAST DEVELOPMENT COMMISSION	46,171,690,315			
	BASIC HEALTH CARE FUND	54,050,799,850			
	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	54,050,799,850			
	Subtotal	768,276,616,043			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
NASS is called upon to review its estimates and reduce same by not less than 25% to free up resources for other important needs of the economy. This will amount to an allocation of N100.5billion and savings of N35.5bn					35, 500,000,000
<p align="center">NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA)</p> <p>Most of the projects of NALDA are in “some selected states”, without a clear identification of the exact location. These locations should be made available before approval by NASS. The 2022 Budget Call Circular states: “Please note that it is now a requirement to provide the Global Positioning System (GPS) coordinates of the location of ALL projects above N150m in value to be included in the budget. This will aid geo-tagging of the projects and facilitate deployment of technology in monitoring & evaluation”.¹ Furthermore, there is persistent question of duplication. Is there anything special in the mandate of NALDA that cannot be subsumed under the Ministry of Agriculture? NASS should in the spirit of reducing the cost of governance consider a merger of NALDA with the Ministry in charge of Agriculture. With a capital investment of N7.677bn, NASS needs to verify the real beneficiaries of NALDA’s services. How much does NALDA pay into the treasury as operating surplus after so many years of federal capital investments? Is there any link/cooperation between NALDA and the numerous agriculture research institutes? So many issues to be resolved before approval.</p>					
ERGP1172279	PROVISION OF FARM INPUTS (SEEDS/CUTTINGS, PLANTING MATERIALS, AGROCHEMICALS, FERTILIZER, GROWTH ENHANCER, AFLASAFE FOR THE NALDA INTEGRATED FARM ESTATES IN THE SIX GEOPOLITICAL ZONES	300,000,000	Who are the beneficiaries of these services and facilities and what is the qualifying criteria for their selection?		
ERGP1172294	PURCHASE OF LAND PREPARATION EQUIPMENTS (TRACTORS, TILLERS AND IMPLEMENTS), 70 TRACTORS FOR NALDA INTEGRATED FARM ESTATES IN THE SIX GEOPOLITICAL ZONES.	1,000,000,000			
ERGP1172299	PROFESSIONAL AND TECHNICAL ENHANCEMENT FOR PROFESSIONALS FOR THE	20,000,000	This is meaningless considering provisions for skills acquisition and capacity building. Save this vote.	-	20,000,000

¹ Page 16 of the 2022 Federal Call Circular.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	MANAGEMENT OF NALDA INTEGRATED FARM ESTATES LOCALLY AND INTERNATIONALLY				
ERGP1172344	SKILL ACQUISITION FOR WOMEN AND YOUTH IN DIFFERENT AGRICULTURAL ACTIVITIES FOR COMMUNITIES WITHIN NALDA INTEGRATED FARM ESTATES	80,000,000	The definition of the skills to be acquired and specific locations should precede the approval of this vote.		
ERGP1172390	CONSTRUCTION OF 1,200 UNITS OF FARM HOUSES IN NALDA INTEGRATED FARM ESTATES IN SOME SELECTED STATES	850,000,000	NALDA seeks to construct new farm houses while there are abandoned farm estates in need of rehabilitation. These two requests need to be harmonized to promote value for money.		
ERGP1172429	REHABILITATION OF THE ABANDONED FARM ESTATES IN PARTNERSHIP WITH STATE GOVERNMENTS	140,000,000			
ERGP1172294	PURCHASE OF LAND PREPARATION EQUIPMENTS (TRACTORS, TILLERS AND IMPLEMENTS), 70 TRACTORS FOR NALDA INTEGRATED FARM ESTATES IN THE SIX GEOPOLITICAL ZONES.	1,000,000,000	How will government recover this vote used in the purchase of tractors. Will they be used or hired at a fee? Who is the owner of the harvests of these integrated farms?		
ERGP1172316	LAND DEVELOPMENT-BUSH CLEARING FOR THE ESTABLISHMENT OF NALDA INTEGRATED FARM ESTATES	300,000,000	After purchasing N1bn worth of land preparation equipment, a further sum of N850m is dedicated to bush clearing and land preparation? This is a duplication of votes. Save these votes.	-	300,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1172319	BUSH CLEARING AND LAND PREPARATION FOR FARMERS IN THE SIX GEOPOLITICAL ZONES	500,000,000		-	500,000,000
ERGP1172340	COMMUNITY/FARMERS AWARENESS ADVOCACY FOR THE ESTABLISHMENT OF NALDA FARMS AND NALDA INTEGRATED FARM ESTATES	200,000,000	This estimate is excessive. Just for advocacy and awareness creation. Save 90% of this vote.	20,000,000	180,000,000
Subtotal					1,000,000,000
FEDERAL MINISTRY OF INFORMATION & CULTURE – HQTRS					
ERGP30173905	DOMESTICATION OF THE SIX (6) UNESCO CULTURAL CONVENTIONS AND ITS PROTOCOLS	12,000,000	What is the process of domestication that requires this vote? Domestication is a legal process that is cost free except the proceedings in the NASS which already has a vote. Save this vote.	-	12,000,000
ERGP7124036	EQUIPMENT FOR THE IMPLEMENTATION OF PUBLIC SERVICE FINANCIAL REFORM (IPPIS, TSA, GIFMIS, NCOA, etc.) IN LINE WITH THE IPSAS PROJECT OF THE FEDERAL GOVERNMENT OF NIGERIA	35,122,537	No special equipment is needed for financial reforms such as IPPIS, TSA, etc. Save this vote.	-	35,122,537
ERGP8173890	CAPACITY BUILDING/SKILL ACQUISITION PROGRAM FOR YOUTH AND WOMEN	30,000,000	NASS should verify the nature and subject of the capacity building before approval.	-	-
ERGP9124022	MEDIA INTERVENTION ON CONTINGENCY NATIONAL ISSUES i.e., NATIONAL ASSEMBLY	58,560,390	The total sum of N1.196bn is dedicated to media interventions and awareness raising about government and its	239,262,265	957,049,060

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	RESOLUTIONS, MDA's MATTERS, MILITARY AND PARA-MILITARY AGENCIES		programmes. This is excessive and 80% of this should be saved.		
ERGP9124023	SPECIAL ENLIGHTENMENT CAMPAIGN ON GOVERNMENT POLICIES AND PROGRAMMES; TESTIMONIAL SERIES TO GAUGE IMPACT OF GOVERNMENT POLICIES ON THE CITIZENRY, ADVOCACY AGAINST FAKE NEWS, HATE SPEECH, FARMERS-HERDER CLASHES, BANDITRY, RAPE etc.	55,642,215			
ERGP9124024	INSTITUTIONAL INTERACTION WITH STAKEHOLDERS i.e., NUJ, NAWOJ, RATTAWU, NGE, BLOGGER, ONLINE PUBLISHERS, NPAN ETC, AS WELL AS WEEKLY MINISTERIAL PRESS BRIEFINGS.	46,478,540			
ERGP9124025	FACILITATION OF MINISTERIAL MEDIA APPEARANCES FOR 36 MINISTERS, INFLUENCERS AND ANALYSTS ON RADIO AND TELEVISION AS WELL AS SOCIAL AND PRINT-MEDIA	49,900,200			
ERGP9124026	TOWN HALL MEETINGS ON TOPICAL ISSUES	48,590,630			
ERGP9124027	QUARTERLY INTERACTION WITH FOREIGN MEDIA / PR LOBBY	48,890,490			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP9151750	TOUR OF INFRASTRUCTURAL PROJECTS TO SHOWCASE THE ACHIEVEMENTS OF THE ADMINISTRATION	50,790,520			
ERGP9171924	PRODUCTION OF DOCUMENTARIES AND JINGLES PLUS AIR TIME ON GOVERNMENT PROJECTS AND PROGRAMMES ACROSS THE 36 STATES OF THE FEDERATION	88,785,430			
ERGP9171937	EXTERNAL PUBLICITY / MEDIA INSERTION IN FOREIGN MEDIA, PRINT MEDIA, ELECTRONIC MEDIA, MEDIA FORUM IN SELECTED CITIES ABROAD, PRODUCTION OF SPECIALISED PUBLICITY MATERIALS FOR EXTERNAL AUDIENCE	48,672,910			
ERGP9180430	FGN PUBLIC AWARENESS PROJECT /PROGRAMME	700,000,000			
Subtotal					1,004,171,597
NEWS AGENCY OF NIGERIA					
ERGP22176192	PURCHASE OF SUV JEEP FOR CHIEF EXECUTIVE/MANAGING DIRECTOR	82,000,000	According to the 2022 Budget Call Circular, resources are to be allocated based on actual needs, in line with the immediate needs of the country as well as government's developmental objectives and priorities. This allocation fails to meet these criteria. Save this vote.	-	82,000,000
MINISTRY OF INTERIOR – HQTRS					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP9174798	MINISTRY OF INTERIOR SECURITY & OPERATIONAL FIVE (5) YEARS STRATEGIC PLAN	90,000,000	This is a vague estimate. Drawing up a plan will not cost so much while implementing a plan is not an activity - this is already covered by the other estimates. Save this vote.	-	90,000,000
NIGERIA IMMIGRATION SERVICE					
ERGP14172943	SETTLEMENT OF IGR CONCESSIONS	3,601,349,674	This vote is not clear. What exactly is it for? NASS should clarify before approval.		
NIGERIA SECURITY AND CIVIL DEFENCE CORPS					
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	87,035,335	A special line item for budget expenses? What exactly is budget expenses? There is a personnel vote for staff who will prepare and manage the budget. Save this vote.	-	87,035,335
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS					
ERGP16125481	ACCELERATE ROLL OUT OF THE HR MODULE OF IPPIS	500,000,000	This vote is not clear. What exactly is it for? After so many years of implementation of IPPIS, do we need so much for continued rollout of a module? NASS should clarify before approval.		
ERGP30171121	RE-DESIGN AND RELAUNCH 3 CORE TRAINING MODULES AND CAREER MANAGEMENT DEVELOPMENT IN THE PUBLIC SERVICE	416,043,394	This vote is not clear. What exactly is it for? NASS should clarify before approval.		
Subtotal					
POLICE FORMATIONS AND COMMANDS					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP7103103	PROCUREMENT OF EQUIPMENT FOR THE IMPLEMENTATION OF PUBLIC SECTOR FINANCIAL REFORMS (IPPIS, TSA, GIFMIS, etc.)	289,546,764	No special equipment is needed for financial reforms such as IPPIS, TSA, etc. Save this vote.	-	289,546,764
FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS					
ERGP29144867	DIGITAL JOBS CREATION	350,000,000	This is a vague and nebulous provision without a defined content. The ministry is not in a position to create sustainable jobs, except handouts. Save this vote.	-	350,000,000
ERGP29140963	BUDGET PREPARATION AND ERGP IMPLEMENTATION	46,500,000	This vote goes to no issue as the personnel who prepare and manage budget activities for the ministry have been paid for through the personnel vote. Save this vote.	-	46,500,000
ERGP30175266	SOLAR ENERGY POWER	15,147,720	This estimate is hanging. It has no location and not tied to any deliverable. Save this vote.	-	15,147,720
Subtotal					411,647,720.00
NATIONAL IDENTITY MANAGEMENT COMMISSION					
ERGP29180328	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - NIGERIA IDENTIFICATION FOR DEVELOPMENT PROJECT	2,903,319,000	Nigeria did not need a loan for the purpose of issuing identity cards to its citizens. However, since the debt has been procured, NASS needs to meticulously oversee what the National Identity Management Commission is doing. This is against the background of the snail slow roll out and issuance of the identity cards despite the huge resources		
ERGP29180329	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - NIGERIA IDENTIFICATION FOR DEVELOPMENT PROJECT	12,304,500,000			
ERGP29180330	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - NIGERIA IDENTIFICATION FOR	20,507,500,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	DEVELOPMENT PROJECT		in excess of N35.7billion available to the Commission.		
Subtotal					
NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)					
ERGP30124862	NATIONAL STRATEGIC PLAN 2021-2025	20,429,500	These are vague projects and estimates with no decipherable deliverables. Is NACA developing or implementing a new Strategic Plan? What is the deliverable of the Global Aids Strategy and Implementation Coordination Project, etc. Save these votes.	-	20,429,500
ERGP30124959	GLOBAL AIDS STRATEGY AND IMPLEMENTATION COORDINATION PROJECT	25,234,760		-	25,234,760
ERGP30124964	EXPLORATORY POLICY RESEARCH ENGAGEMENT PROJECT	16,039,100		-	16,039,100
ERGP30125346	NACA HIV COORDINATION PROJECT	55,575,500		-	55,575,500
Subtotal					
NATIONAL HAJJ COMMISSION OF NIGERIA and NIGERIA CHRISTIAN PILGRIM COMMISSION					
The provisions made for these agencies should be saved because religion is a personal affair of the adherent. Furthermore, it is discriminatory to use state funds to pay for services to members of these two faiths (N1,429,285,407 for Hajj and N1,237,621,685 for Christian Pilgrims) without extending same to members of other faiths. The total amount to be saved is: N2,666,907,092.					
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS					
ERGP22180442	PROVISION OF IRRIGATION PUMPING MACHINES IN THE FLOOD PLAIN AREAS	80,000,000	There is no location for this project. NASS should insist on the Agency providing the exact location of the project before approval.		
NATIONAL LOTTERY TRUST FUND					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP22177723	MONITORING AND EVALUATION	216,500,000	The M&E vote is excessive considering that the overall capital expenditure is N591,144,882. Save 90% of this vote	21,650,000.00	194,850,000.00
NATIONAL LOTTERY REGULATORY COMMISSION					
ERGP30170004	LOTTERY/GAMING CENTRAL MONITORING SYSTEM (LCMS) MTCE	923,391,759	NASS should (before approval) get the full details of the systems and tools to be procured because the descriptions are vague and without specific details.		
ERGP30170024	GAMING/LOTTERY EMERGING REGULATORY TOOLS AND TECHNOLOGIES	139,950,549			
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT					
<p>The votes of the Ministry are suffused with vague, unclear bulk provisions for activities without locations; also have no clear deliverables. NASS should insist on details and these details should be written into the estimates before approval. This vague budgeting has been the practice over the years and the central poser is; where is the factual evidence of improvements in livelihoods, increase in crop and animal production and value addition to the commodities after years of hundreds of billions of investments in the sector? A few of the provisions will be detailed hereunder.</p>					
ERGP27174760	CONSTRUCTION OF FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT COMPLEX	2,500,000,000	This is a misplacement of priorities and should be saved. According to the Call Circular, MDAs are not to initiate new projects unless they can demonstrate that adequate provisions have been made for ongoing projects and the projects must be such that will likely be completed not later than 2024. This complex does not qualify on any of these stated parameters.	-	2,500,000,000
ERGP10175045	PROVISION AND INSTALLATION OF SOLAR POWERED STREETLIGHT IN RURAL	745,920,000	Contrary to the provisions of the Call Circular, there are no locations for these solar powered street lights. Save this vote.	-	745,920,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	COMMUNITIES IN THE 6 GEO-POLITICAL ZONES				
ERGP12175035	CONSTRUCTION OF FEEDER ROADS IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	3,360,000,000	The fact that specific projects have been detailed and provided for should exclude an omnibus vote for non-specified infrastructure. This is a strong foundation for mismanaging public funds. Approval of public expenditure must be for clearly specified and publicly known projects. Save this vote.	-	3,360,000,000
ERGP27105258	SUPPORT FOR INFRASTRUCTURE, PROJECTS AND COORDINATION SERVICES	1,911,550,616	No details and specifics of the type of infrastructure and locations. Save this vote.	-	1,911,550,616
ERGP20175048	LAND AND CLIMATE CHANGE MANAGEMENT FOR SUSTAINABLE AGRICULTURE	1,846,265,989	NASS should insist on details and location of activities before approval.		
ERGP22175065	CONSTRUCTION OF PUBLIC TOILETS IN PUBLIC SCHOOLS AND MARKETS IN THE RURAL COMMUNITIES	630,000,000	Locations should be provided before approval by NASS.		
ERGP30126578	HUMAN CAPITAL DEVELOPMENT ON AGRICULTURE	322,269,642	This is a vague estimate with no clear deliverables. Considering that there are many institutions offering capacity building in the sector and which receiving public funding, save this vote.	-	322,269,642
ERGP28175039	PROVISION OF PORTABLE WATER IN RURAL COMMUNITIES IN THE 6 GEO-POLITICAL ZONES	1,304,340,621	The usual vague estimate with no locations and this could easily be mismanaged. Locations should be provided before approval by NASS.		

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1175022	LIVELIHOOD IMPROVEMENT FAMILY ENTERPRISE PROGRAMME NATIONWIDE (ESTABLISHMENT OF COTTAGE INDUSTRIES)	2,030,476,549	Extremely vague provision. Is there a place called nationwide? If the project is ongoing, why is it difficult to list the site of the ongoing construction of cottage industries? NASS should call for details which should be made public.		
ERGP22174826	DEVELOPMENT AND IMPLEMENTATION OF COOPERATIVE DEVELOPMENT ACT, GOVERNANCE AND REGULATORY SYSTEM	80,200,000	There is a deliberate play on words that have no meaning, specifics and deliverables all in an attempt to get money out of the treasury. What is Cooperative Development Act? Is it an existing law or a proposed law? Do you need money to develop the law? Where is the location of the National Cooperative Development Centre? Save these votes.	-	80,200,000
ERGP22174848	DEVELOPMENT AND MANAGEMENT OF THE NATIONAL COOPERATIVE DEVELOPMENT CENTERS AND RELATED INFRASTRUCTURE TO SUPPORT ECONOMY GROWTH	150,000,000		-	150,000,000
ERGP30174903	SUPPORT PROMOTION AND DEVELOPMENT OF AGRICULTURAL MECHANIZATION	705,863,905	There is a National Centre for Agricultural Mechanization in Ilorin dedicated solely to agricultural mechanization. What exactly is this vote for? Research and development? Acquisition of mechanization equipment? This is very vague and needs clarity before approval.		
Subtotal					9,069,940,258
Details, specifics, disaggregation, location and deliverables of the activities and projects in the following estimates should be provided by the Ministry before approval by NASS.					
	Code	Project Name		Amount (N)	

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ERGP30174367		PROMOTION OF RICE PRODUCTION FOR SELF-SUFFICIENCY AND IMPORT SUBSTITUTION	1,394,631,777	
	ERGP30174416		ACHIEVING SELF SUFFICIENCY IN WHEAT PRODUCTION TO REDUCE IMPORTATION	1,384,665,809	
	ERGP30174645		COMMERCIALIZATION OF SOYBEAN PRODUCTION TOWARDS SELF -SUFFICIENCY AND IMPORT SUBSTITUTION IN NIGERIA	650,607,907	
	ERGP30174653		MAIZE PRODUCTION FOR SELF SUFFICIENCY AND IMPORT SUBSTITUTION	589,018,670	
	ERGP30174688		PROMOTION AND DEVELOPMENT OF FISHERIES AND AQUACULTURE VALUE CHAIN	675,657,611	
	ERGP30174705		DEVELOPMENT OF TOMATO PRODUCTION AND PROCESSING FOR IMPORT SUBSTITUTION	160,000,000	
	ERGP30174741		DEVELOPMENT OF ONIONS PRODUCTION AND VALUE ADDITION FOR WEALTH CREATION	113,069,000	
	ERGP30174749		DEVELOPMENT OF ARTEMISIA PRODUCTION AND PROCESSING FOR DISEASE CONTROL	120,000,000	
	ERGP30174756		DEVELOPMENT OF ARTEMISIA PRODUCTION AND PROCESSING FOR DISEASE CONTROL	130,000,000	
	ERGP30174765		IMPROVING CASSAVA PRODUCTION FOR FOOD SECURITY, IMPORT SUBSTITUTION AND UTILIZATION	599,222,581	
	ERGP30174769		EXPANSION OF COWPEA PROJECT IN NIGERIA	382,397,237	
	ERGP30174775		ADOPTION OF MODERN YAM TECHNOLOGIES TO ACHIEVE FOOD SECURITY AND WEALTH CREATION	384,601,491	
	ERGP30174782		PROMOTION AND DEVELOPMENT OF SUGARCANE VALUE CHAIN	287,871,586	
	ERGP30174793		ENHANCING COCONUT PRODUCTION/PRODUCTIVITY AND PROCESSING	222,383,777	
	ERGP30174801		SUSTAINABLE DEVELOPMENT OF GUM ARABIC FOR IMPORT SUBSTITUTION	497,666,772	

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ERGP30174816	ENHANCING AND EXPANSION OF OIL PALM PRODUCTON TOWARDS SELF - SUFFICIENCY, IMPORT SUBSTITUTION AND LOCAL CONSUMPTION IN THE 27 OIL PALM PRODUCING STATES		666,559,124	
	ERGP30174874	IRRIGATION AGRICULTURE AND CROP DEVELOPMENT FOR ALL YEAR-ROUND FARMING		2,343,514,065	
	ERGP30174851	ANIMAL AND ANIMAL PRODUCTS DEVELOPMENT AND VALUE ADDITION		707,010,569	
	ERGP30174866	DEVELOPMENT OF MILK PRODUCTION BULKING AND PROCESSING FOR NATIONAL DAIRY DEVELOPMENT PROGRAMME		597,868,569	
	ERGP30174893	IMPLEMENTATION OF THE GREEN IMPERATIVE PROJECTS (GIP) NATIONWIDE		500,000,000	
	ERGP30174925	SUSTAINABLE INCREASED CASHEW PRODUCTION FOR GLOBAL COMPETITIVENESS		750,452,835	
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO					
ERGP30121632	CAPACITY BUILDING ON FRUITS AND VEGETABLES PROCESSING	35,000,000	Capacity building for unidentified beneficiaries makes no sense. There are several capacity building provisions in the estimates and this nebulous unclear provision goes to no issue. Save this sum.	-	35,000,000
ERGP30153302	HUMAN CAPACITY DEVELOPMENT ON POST HARVEST STORAGE TECHNOLOGIES	30,000,000	Capacity building for unidentified beneficiaries makes no sense. There are several capacity building provisions in the estimates and these nebulous unclear provision goes to issue. The first post-harvest training ends with "storage technologies"; the second is "storage techniques"; while the third is "storage	-	30,000,000
ERGP5153865	TRAINING OF UNEMPLOYED YOUTHS ON AGRICULTURAL SKILL ACQUISITION ON POST HARVEST STORAGE TECHNIQUES	20,000,000		-	20,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8153300	TRAINING OF RURAL WOMEN AND FARMERS ON POST HARVEST HANDLING AND STORAGE METHODS	22,122,408	methods". This is a joke taken too far and it is clear that there is no intention to add value but to play on words to get money from the treasury. Save these votes. NASS should demand to see the report and result of previously approved capacity building for the College.	-	22,122,408
Subtotal					107,122,408
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING – IBADAN					
ERGP30151698	COMMERCIAL AGRICULTURE EXPANSION SUPPORT	40,000,000	This is a duplication. Save the second vote.		
ERGP30151715	COMMERCIAL AGRICULTURE EXPANSION SUPPORT	35,000,000		-	35,000,000
ERGP30151683	AGRICULTURAL MANPOWER DEVELOPMENT	50,550,389	This is vague and not tied to any location, class of beneficiaries and the subject matter of the manpower development. Clarity is needed before approval.		
FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING – HQTRS					
22020303	NEWSPAPERS	14,294,392	This is an excessive estimate. At an average price of N250 per newspaper, the estimate will buy a total of 57,177 newspapers. This estimate fails to take cognizance of online access to newspapers. Reduce by 90%.	1,429,439.20	12,864,953
22021007	WELFARE PACKAGES	195,595,722	The welfare and allowances of staff has already been provided. Save this vote.	-	195,595,722
Subtotal					208,460,675.00
BUDGET OFFICE OF THE FEDERATION					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
22021007	WELFARE PACKAGES	89,263,835	The welfare and allowances of staff has already been provided. Save this vote.	-	89,263,835
Subtotal					89,263,835
SERVICE WIDE VOTES					
23050110	SPECIAL INTERVENTION/CAPITAL EXIGENCIES	60,917,999,949	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. Five different votes without details and specificity. The total of these seven votes is N260.917bn 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.	130,458,000,000	130,458,999,975
23050111	NATIONAL POVERTY REDUCTION WITH GROWTH STRATEGY (FGN COMMITMENT, INCLUDING NSIP UPSCALING)- CAPITAL	100,000,000,000			
23050119	SPECIAL INTERVENTION	25,000,000,000			
23050140	SPECIAL INTERVENTION SDG's 1	55,000,000,000			
23050141	SPECIAL INTERVENTION SDG's 2	10,000,000,000			
23050161	SPECIAL INTERVENTION PROGRAMMES/PROJECTS	10,000,000,000			
ERGP8161168	NIGERIA YOUTH DEVELOPMENT FUND	25,000,000,000	The specific nature of projects and activities to be supported by this fund should be available to the legislature and the Nigerian public.	-	-
Subtotal					130,458,999,975
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS					
22021007	WELFARE PACKAGES	100,602,908	The welfare of the staff of this agency has been taken care of in their personnel vote. Save this vote.	-	100,602,908
CENTRE FOR MANAGEMENT DEVELOPMENT					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
22021007	WELFARE PACKAGES	40,000,000	The welfare of the staff of this agency has been taken care of in their personnel vote. Save this vote.	-	40,000,000
ERGP30139793	CAPACITY BUILDING	150,000,000	This capacity building has no theme and there is no class of beneficiaries. It is coming after other provisions have been made for specific capacity building. Save this vote.	-	150,000,000
Subtotal					190,000,000
NIGERIAN BULK ELECTRICITY TRADING PLC					
ERGP10159218	POWER REFORM PROGRAMME	150,000,000,000	This is an unacceptable lump sum provision considering that generation and distribution components have been privatized. What exactly are we reforming that has no details? Previous year budgets had explicit details of projects and activities. So, what has changed? NASS should not approve until full details are provided to Nigerians.	-	-
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT – HQTRS					
22021007	WELFARE PACKAGES	72,766,985	Save this vote as the welfare of staff has already been provided in the personnel vote.	-	72,766,985
ERGP1159171	ESTABLISHMENT OF AT LEAST (6) AGRO-PROCESSING ZONE IN EACH OF THE SIX (6) GEO-POLITICAL ZONES	300,000,000	NASS should establish the link between this project and huge sums voted for value chains in the Ministry of Agriculture and Rural Development. Since the projects are ongoing, the location and specific industry should be disclosed before approval.	-	-

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30139726	FINAL STAGE ON NIGERIA INVESTMENT POLICY DEVELOPMENT	16,200,000	Is the Ministry suggesting that Nigeria has no investment policy? Save this vote.	-	16,200,000
ERGP30139735	IMPLEMENTATION OF NIGERIA AGRIBUSINESS AND AGRO-INDUSTRY DEVELOPMENT INITIATIVE (NAADI)	40,000,000	NASS should establish the link between these projects and huge sums voted for value chains in the Ministry of Agriculture and Rural Development.	-	-
ERGP30139736	IMPLEMENTATION OF AGRO-COMMODITIES EXPOPRT DEVELOPMENT STRATEGY FOR NON-OIL COMMODITY SUB-SECTORS	80,000,000		-	-
ERGP30139805	DOCUMENTATION / IMPLEMENTATION OF APPROVED FEDERAL EXECUTIVE COUNCIL (FEC) MEMO	42,750,000	Implementation of approved but unspecified Federal Executive Council memos is part of the routine mandate of the Ministry and does not require a special vote. Save this vote.	-	42,750,000
ERGP30139944	IMPLEMENTATION, NEGOTIATIONS, AND SIGNING OF BILATERAL TRADE AND MULTILATERAL AGREEMENTS, MEMORANADA OF UNDERSTANDING AND APPROVED AGOA STRATEGIC.	21,120,000	This is part of the routine mandate of the Ministry and does not need any special funds. What could possibly be needed for negotiations and signing of agreements is resources for travel and transport which has already been provided in recurrent expenditure. Save these votes.	-	21,120,000
ERGP30140548	STRATEGIC INVESTMENT NEGOTIATION AND ENGAGEMENTS	31,600,000		-	31,600,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30139968	PAYMENT OF OUTSTANDING LIABILITIES ON IMPLEMENTED PROJECTS	350,000,000	How did these outstanding bills arise? Were they provided for in previous budgets? The details of the projects are not stated. NASS should clarify before approval.		
ERGP30140076	IMPLEMENTATION OF TECHNICAL ASSISTANCE SUPPORT (TAS)	70,000,000	This provision is hanging. Technical assistance support for what? On what subject matter or related to which project? Save this vote.	-	70,000,000
ERGP30139718	INDUSTRIAL POLICY REFORMS AND ENABLING BUSINESS ENVIRONMENT	200,085,926	These two votes are interlinked- enabling business environment and ease of doing business. Save the second vote.	-	-
ERGP30144032	IMPLEMENTATION OF EASE OF DOING BUSINESS (LEGAL FRAME WORK)	33,250,000		-	33,250,000
ERGP30175918	FEDERAL AND STATE COORDINATED INVESTMENT PROMOTION STRATEGY	70,000,000	This is a meaningless jargon that articulates no activity or deliverables. Save this vote.	-	70,000,000
Subtotal					357,686,985
OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)					
ERGP2178657	PURCHASE OF OPERATIONAL VEHICLES	300,000,000	This cannot be a priority in this period of lean resources. Save 50% of this vote.	150,000,000	150,000,000
SMEDAN - H/QTRS					
ERGP7141060	IMPLEMENTATION OF FINANCIAL MAGEMENT REFORMS (IPSAS ACCRUAL)	50,000,000	No special funds are required for the implementation of IPSAS accrual reforms other than the capacity of the staff who need to deploy requisite knowledge. Saver this vote.	-	50,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP7178558	MONITORING & EVALUATION OF SMEDAN CAPITAL PROJECTS (BOF, OAGF, OAUGF)	75,000,000	Is SMEDAN paying the mentioned agencies to monitor and evaluate their capital projects? These agencies have their respective M&E votes. Save the vote.	-	75,000,000
ERGP8131877	AGRIC BUSINESS DEVELOPMENT & EMPOWERMENT PROGRAM	300,542,930	Clarity is needed before approval especially on its links with the various value chain provisions in the estimates of the Ministry of Agriculture and Rural Development	-	-
ERGP8178572	NATIONAL VOCATIONAL AND ENTERPRENEURAL SCHEME/SUPPORT ON ICT IN SELECTED STATES WITHIN THE SIX (6) GEO-POLITICAL ZONES	2,000,000,000	How is this linked to the estimates for the creation of digital jobs in the Ministry of Communication and Digital Economy? Clarify before approval.	-	-
Subtotal					125,000,000
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT – HQTRS					
ERGP16177586	MEDIA COVERAGE AND PROPAGATION OF DEPARTMENTAL/UNIT ACTIVITIES IN THE PRINT, ELECTRONIC AND SOCIAL MEDIA	108,186,724	The three votes are for the same purpose. Deploy the first vote and save the second and third votes.	-	-
ERGP19143869	SENSITIZATION, AWARENESS CREATION AND PUBLICITY ON THE MANDATE AND ACTIVITIES OF THE MINISTRY	120,067,756		-	120,067,756
ERGP30143871	PROVISION OF MEDIA COVERAGE AND PUBLICITY OF THE OFFICIAL ACTIVITIES OF THE HON. MINISTERS WITHIN AND OUTSIDE ABUJA INCLUSIVE OF OFFICIAL VISITS OF	119,100,000		-	119,100,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	HONOURABLE MINISTERS TO SKILL ACQUISITION CENTRES AND FACTORY INSPECTION				
ERGP22157212	EMPOWERMENT OF SELECTED THRIFT AND CREDIT COOPERATIVES IN THE SIX (6) GEOPOLITICAL ZONES OF NIGERIA.	113,179,110	The details and location of this empowerment is missing. Clarification should be sought before approval.	-	-
ERGP22157213	SUPPLY OF PROCESSING EQUIPMENT FOR VULNERABLE WOMEN MULTI-PURPOSE COOPERATIVES IN THE SIX (6) GEOPOLITICAL ZONE	115,061,313	The details and location of cooperative societies is missing. Clarification should be sought before approval.	-	-
ERGP22176259	STRENGTHENING OF COOPERATIVE SOCIETIES IN NIGERIA.	8,182,204	This vote is too meagre for the stated purpose and can easily be mismanaged. Save this vote.	-	8,182,204
ERGP8144025	PROMOTING AND FORMING NEW COOPERATIVE SOCIETIES FOR JOB CREATION	10,261,312	This vote is too meagre for the stated purpose and can easily be mismanaged. Save this vote	-	10,261,312
ERGP8144640	IMPLEMENTATION OF NATIONAL EMPLOYMENT POLICY (NEP)	165,110,600	Everything in the votes of the Ministry is geared towards implementing its policies, especially the NEP. So, what is this vote for? What are the activities, deliverables and outputs? Save this vote.	-	165,110,600
ERGP22147943	IMPLEMENTATION OF NATIONAL LABOUR MIGRATION POLICY	131,450,000	Everything in the votes of the Ministry is geared towards implementing its policies, including the Labour Migration Policy. So, what is this vote for? What are the activities, deliverables and outputs? Save this vote.	-	131,450,000
ERGP8129301	FORMULATION AND PRODUCTION OF NATIONAL	16,750,000	Surprising that the Ministry and other MDAs have invested heavily in skills	-	16,750,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	POLICY ON SKILLS DEVELOPMENT		acquisition programmes without a National Policy on Skills Development! Save this vote.		
ERGP8129310	SAFETY NET JOBS FOR UNSKILLED PERSONS (SNJU)	70,950,260	This vote is very unclear, what manner of jobs for unskilled persons and how will this be implemented? This cannot be a sustainable job. Save this vote.	-	70,950,260
ERGP8156902	DECENT WORK COUNTRY PROGRAMME	73,200,000	This provision is hanging and without specificity. Clarity is needed before approval.	-	-
ERGP8176813	ENTREPRENEURSHIP PROGRAMME FOR JOB CREATION	73,950,200	This provision is hanging and without specificity. Clarity is needed before approval.	-	-
ERGP8176815	STRENGTHENING PUBLIC EMPLOYMENT SERVICES IN NIGERIA	80,107,190	This provision is hanging and without specificity. Clarity is needed before approval.	-	-
Subtotal					641,872,132.00
NATIONAL DIRECTORATE OF EMPLOYMENT					
ERGP8140881	CAPACITY DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY IN EMPLOYMENT GENERATION FOR SERVICE AND PROGRAMME DEPARTMENTS	158,496,447	This is a meaningless jargon without any deliverable(s). Save this vote.	-	158,496,447
<p>The following are ongoing programmes worth N1.244billion which have received multi-year funding. It is imperative to demand for reports of achievements in terms of outputs and outcomes and the value for money statement of previous investments. Otherwise, this is a waste of public resources. When you compare the level of unemployment and votes such as these in several MDAs in previous years, it will be clear that either this kind of votes have been mismanaged or have not invested as proposed. There are no locations and identifiable class of beneficiaries. The beneficiaries are at large and so wide and there are no decipherable selection criteria considering that the requested amount cannot go round all persons belonging to these generic groups. NASS should insist on locations, qualification criteria of proposed beneficiaries and reports of previous achievements.</p>					
ERGP8114728: VOCATIONAL SKILLS DEVELOPMENT (ONGOING)				206,155,618	

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8114731:	REHABILITATION OF 12 SKILLS CENTRES (ONGOING)			125,200,729	
ERGP8114735:	TRANSIENT JOB CREATION (ONGOING)			174,662,064	
ERGP8114740:	JOB CREATION FOR YOUNG ENTREPRENEURS (ONGOING)			203,007,913	
ERGP8114741:	JOB AND WEALTH CREATION FOR WOMEN (ONGOING)			191,707,082	
ERGP8114742:	UPGRADING OF MICRO ENTERPRISES (ONGOING)			211,052,971	
ERGP8114753:	JOB CREATION FOR MATURED PERSONS (ONGOING)			132,581,691	
ERGP8114755:	JOB CREATION THROUGH ENHANCEMENT OF RURAL MICRO BUSINESSES (ONGOING)			206,391,3	
These are new schemes worth NGN 607,943,408 without locations and no identifiable class of beneficiaries. NASS should insist on locations and qualification criteria of proposed beneficiaries.					
ERGP8153586:	SUSTAINABLE AGRICULTURAL DEVELOPMENT SCHEME (SADTS) NEW			162,804,788	
ERGP8153592:	GRADUATE AGRICULTURAL EMPOWERMENT SCHEME (GAES) NEW			129,473,918	
ERGP8153596:	COMMUNITY BASED AGRICULTURAL EMPOWERMENT SCHEME (CBAES) NEW			97,619,240	
ERGP8153608:	COLLABORATIVE EMPLOYMENT SCHEME (CES) NEW			37,293,282	
ERGP8153675:	LABOUR BASED SKILLS CERTIFICATION AND INFRASTRUCTURAL DEVELOPMENT NEW			95,288,410	
ERGP8159033	JOB CREATION FOR GRADUATES OF SCHOOL ON WHEEL TRAINING SCHEME NEW			85,463,770	
ERGP8170407	PROVISION OF LEARNING MATERIALS IN SELECTED SCHOOLS OF THE FEDERATION	129,824,098	What kind of learning materials and for which schools? Save this vote	-	129,824,098
ERGP8178967	RURAL URBAN TRANSPORT TO SUPPORT RURAL MASS TRANSIT	500,000,000		-	-
ERGP30179815	RURAL URBAN TRANSPORT TO SUPPORT RURAL MASS TRANSIT	250,000,000	This is a duplication. Save the second vote.	-	250,000,000
Subtotal					379,824,098

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY – HQTRS					
<p>The Ministry is suffused with so many research agencies, centres and institutes and they seem to have developed capacity in a multiplicity of research, engineering, bioresource spheres. But the resources available to them is very limited. It is imperative to mandate the agencies to concentrate on not more than two ventures and develop them to full market and user stage. They should be made to liaise and consult with private sector operatives and public sector agencies in their areas of research and find out their needs which are currently imported. Targets should be set for them so that the country may not be engaged in perpetual research without evidence of use of research findings. Otherwise, resources are being too thinly spread and as such leading to little impact and no value for money for the country. Allocation of public resources to these Agencies after some years, would no longer be automatic but based on output which is seen to be serving a sectoral public or private need. It may also make sense to rationalize these Agencies.</p>					
ERGP30140640	TECHNICAL PROFICIENCY DEVELOPMENT	121,271,172	This has no definite meaning. Proficiency development for which class of beneficiaries and at what location? Save this vote.	-	121,271,172
FEDERAL MINISTRY OF TRANSPORT – HQTRS					
<p>Nigerian Railways is a key investment of the Ministry. It is still a federal monopoly as item 55 on the Exclusive Legislative List of the 1999 Constitution. It is time that NASS allows states and private investors to come into railways so that railways can be built and run professionally in a value for money manner. This would also reduce the sovereign debts being incurred for the building of railways. New rail lines should be approved only after a proper cost benefit analysis is done. New laws guiding investments and the management of railways which involves the private sector is long overdue so that public finances are not so thinly stretched. Accordingly, there should be a moratorium on new loans for development of railways.</p>					
ERGP15138410	PERFORMANCE AUDIT OF AGENCIES IN THE MINISTRY OF TRANSPORTATION: NPA, NIMASA, MAN-ORON, NSC AND OTHER CONSULTANCY	169,000,000	Performance audit in the sum of N169m, of agencies under the Ministry seems to be a task better left for the Auditor-General for the Federation. Save this vote.	-	169,000,000
ERGP18143064	SPECIAL INTERVENTION PROGRAMMES AND INITIATIVES IN THE SECTOR	200,000,000	There is no project known under Nigerian budget jurisprudence as “special intervention”, which is not attached to any project or programme. This is a slush request. Save this vote.		200,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
Subtotal					369,000,000
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY					
ERGP30178905	SPECIAL INTERVENTION PROGRAMMES AND INITIATIVES IN THE SECTOR	250,000,000	There is no project known under Nigerian budget jurisprudence as "special intervention", which is not attached to any project or programme. This is a slush request. Save this vote.	-	250,000,000
ERGP30124584	SUSTAINABLE RESEARCH	150,000,000	Pray, other research provided in the estimates are not sustainable? Save this vote.	-	150,000,000
ERGP30138306	PROGRAMMES DEVELOPMENT AND NETWORKING WITH TRANSPORT INDUSTRY	220,000,000	This is a loose meaningless jargon without any deliverable(s). Save this vote.	-	220,000,000
Subtotal					620,000,000.00
FEDERAL MINISTRY OF AVIATION					
ERGP30142403	WORKING CAPITAL FOR THE ESTABLISHMENT OF NATIONAL CARRIER	400,000,000	The insistence on the establishment of a national carrier and the vote of N400mn and N150mn for working capital and consultancy contradicts the privatization agenda that authorised the liquidation of Nigerian Airways and government's withdrawal from running an airline. Save this vote.	-	400,000,000
ERGP31144149	CONSULTANCY FOR THE ESTABLISHMENT OF NATIONAL CARRIER	150,000,000		-	150,000,000
ERGP30168763	HRM MODULE-FEDERAL CIVIL SERVICE STRATEGY AND IMPLEMENT PLAN (FCSSIP)	100,000,000	Should this be part pf the vote of the Ministry of Aviation? Why is it not provided for in the votes of other MDAs? Save this vote.	-	100,000,000
ERGP31157357	CONSTRUCTION OF AEROSPACE UNIVERSITY ABUJA	1,000,000,000	An Aerospace University is not value for money as the courses can be included in the curriculum of an existing university, as	-	1,000,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			a new department or faculty. Save this vote.		
Subtotal					1,650,000,000.
FEDERAL MINISTRY OF POWER -HQTRS AND NATIONAL RURAL ELECTRIFICATION AGENCY					
The continued public funding of distribution and rural electrification projects is of doubtful legal validity considering the privatisation of the distribution sub part 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.					
MINISTRY OF PETROLEUM RESOURCES: HQTRS					
22021007	WELFARE PACKAGES	101,451,722	The welfare and allowances of staff has already been provided. Save this vote.	-	101,451,722
MINISTRY OF MINES AND STEEL DEVELOPMENT - HQTRS					
ERGP1100823	FORMALIZATION/MAINSTREAMING OF ARTISINAL MINNERS IN THE COUNTRY	445,628,207	There is no evidence of any ongoing formalization despite the fact that provisions have been made in previous years. Save this vote.	-	445,628,207
ERGP1100997	PROVISION OF EXTENSION SERVICE ON ARTISANAL MINING TECHNIQUES TO MINING ARTISANS	60,433,328	This vote is not different from the one above. This can be utilized for the purpose.	60,433,328	-
ERGP1100945	CONSULTANCY ON REVENUE AUDITING OF MINING AND EXPLORATION COMPANIES	80,185,526	This is not the task of the Ministry but that of NEITI. The sector contributes less than N3bn to the federal budget. Do not waste this vote but save it.	-	80,185,526
ERGP1100828	RECLAMATION OF ABANDONED MINES SITES	530,711,815	Are these two projects one and the same or are they different? This line	-	530,711,815

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP1101026	REVALIDATION OF ABANDONED MINE SITES NATIONWIDE	150,187,219	item gets a vote every year and there is no evidence of ongoing work. This brings to the fore the need to establish the Environmental Remediation Fund proposed by the extant Mining Act. This is long overdue since 2007 when the laws enacted. Save this vote.	-	150,187,219
ERGP1100950	CONCESSION OF AJAOKUTA STEEL COMPANY LIMITED	200,173,597	Ajaokuta has been a drain pipe. There is no evidence of any plan to salvage it and the year after year of continued vote for the project has to stop. Save this vote.	-	200,173,597
ERGP29100794	IT AUTOMATION AND WEB PORTAL MAINTENANCE	70,427,445	Every year, the Ministry collects a huge sum for maintenance of a web portal. This vote is on the very high side. Save 90% of this vote and utilize 10% of it.	7,042,744	63,384,701
Subtotal					1,470,271,065

FEDERAL MINISTRY OF WORKS AND HOUSING

The meagre resources allocated to these two critical sectors rolled into one (works and housing) has been so thinly spread across hundreds of projects to the extent that money will be spent without any concrete improvements in the road or housing stock. 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.

Considering the enormous work and resources required in works and housing, it may be imperative to separate the Ministry of Works and Housing into two separate ministries, one for Works and the other for Housing. In Works, road sector financing can be improved through a Road Fund and Road Management Authority Act that will raise funds from a plethora of sources including toll gates, special surcharge on some commodities, etc. Also, there is need to establish special purpose vehicles to garner and aggregate resources from institutional and retail investors for investments in the sector. For Housing, re-organise the National Housing Fund and mobilise funds for the benefit of contributors over the short, medium and long

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
term. Make contributions a basis for benefitting and drawing money from the Fund. If the Fund had been well managed since inception during the Military President Ibrahim Babangida days, it could have garnered trillions of naira in its kitty.					
ERGP12168678	PROVISION OF EQUIPMENT AND CONTINUATION OF COLLECTION OF DATA ON THE FEDERAL ROAD NETWORK UNDER THE ROAD ASSET MANAGEMENT SYSTEM (RAMS) INCLUDING DEPLOYMENT OF INTELLIGENT PROJECT MANAGEMENT SYSTEMS (IPMS)	178,600,000	The votes are duplicated for the same purpose. Save the second vote.		
ERGP12173846	PROVISION OF EQUIPMENT AND CONTINUATION OF COLLECTION OF DATA ON THE FEDERAL ROAD NETWORK UNDER THE ROAD ASSET MANAGEMENT SYSTEM (RAMS) INCLUDING DEPLOYMENT OF INTELLIGENT PROJECT MANAGEMENT SYSTEMS (IPMS)	150,000,000		-	150,000,000
ERGP12173830	DATA COLLECTION AND RESUSCITATION/POPULATION OF BRIDGE MANAGEMENT SYSTEM (BMS) IN COLLABORATION WITH HIGHWAY PLANNING AND DEVELOPMENT	100,000,000	Is data for bridges collected separately from data for roads? Save this vote	-	100,000,000
ERGP12172813	TECHNICAL EVALUATION OF BRIDGES NATIONWIDE	250,000,000	What is the difference between technical evaluation of bridges and bridge inspection early response mechanism? Save this second vote	250,000,000	-
ERGP12173818	IMPLEMENTATION OF BRIDGE INSPECTION UNIT NATION-WIDE I.E. EARLY RESPONSE	500,000,000		-	500,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	CAPABILITY, ARCHIVE OF AS-BUILT DRAWINGS ETC.				
ERGP12173776	IN-HOUSE DESIGN OF SUBSTANDARD BRIDGES NATIONWIDE	250,000,000	What exactly is this estimate for? Is the treasury paying FGN employed engineers for a service after providing for their salaries and emoluments? Save this vote.	-	250,000,000
ERGP12172891	EMERGENCY REPAIRS OF SOME FEDERAL ROADS IN ZAMFARA STATE	40,000,000	Save this vote as specific provisions have been made for named roads. This vote is not attached to any deliverable.	-	40,000,000
ERGP12173718	INTERVENTION ON INTERNAL ROADS OF TERTIARY INSTITUTIONS IN NIGERIA	750,000,000	Save this vote as specific provisions have been made for named universities. This vote is not attached to any deliverable.	-	750,000,000
ERGP12173734	CONSULTANCY SERVICES FOR ON-GOING DESIGN CONTRACTS FOR ROADS AND BRIDGES ON THE FEDERAL ROAD NETWORK	1,000,000,000	Payment for consultancy services on unidentified ongoing and new design of roads and bridges which is different from the overall cost of roads specifically provided. The details of the roads and clarity is needed.		
ERGP12173747	CONSULTANCY SERVICES FOR NEW DESIGN CONTRACTS FOR ROADS AND BRIDGES ON THE FEDERAL ROAD NETWORK	500,000,000			
ERGP12173794	CONSULTANCY SERVICES FOR ON-GOING SUPERVISION CONTRACTS ON ROADS AND BRIDGE PROJECTS	1,000,000,000	Payment for consultancy services on unidentified ongoing and new supervision of roads and bridges which is different from the overall cost of roads specifically provided. The details of the roads and clarity is needed.		
ERGP12173808	CONSULTANCY SERVICES FOR NEW SUPERVISION CONTRACTS	500,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
	ON ROADS AND BRIDGE PROJECTS				
ERGP12173756	PAYMENT FOR OTHER ON-GOING PROJECTS INCLUDING RETENTION & PROJECT DETERMINATION COSTS	1,000,000,000	This vote is coming after provisions have been made for specific projects. This is extremely vague and tied to no known project, save this vote.	-	1,000,000,000
ERGP27169434	COMPLETION OF MATERNITY CENTRES IN SELECTED LOCATION ACROSS THE COUNTRY (ERGP80101071)	663,729,606	When did it become part of the mandate of the Ministry to build maternities? The estimates describe the project as new while the wording is about "completion". Save this vote	-	663,729,606
ERGP27169452	CONSTRUCTION OF ROAD AND EROSION CONTROL IN SOUTH EAST, SOUTH SOUTH AND SOUTH WEST	1,570,713,939	Save this vote as specific provisions have been made for named roads and erosion control in zones. This vote is not tied to any deliverable.	-	1,570,713,939
ERGP27169466	CONSTRUCTION OF ROAD AND EROSION CONTROL IN NORTH CENTRAL, NORTH EAST AND NORTH WEST	1,570,713,939	Save this vote as specific provisions have been made for named roads and erosion control in zones. This vote is not tied to any deliverable.	-	1,570,713,939
ERGP27169496	CONSTRUCTION OF CLASSROOMS	2,277,730,186	When did it become part of the mandate of the Ministry to build classrooms? There is no location or any further specification of the classrooms. Save this vote.	-	2,277,730,186
2,277,730,186	CONSTRUCTION OF SKILL ACQUISITION CENTRES	1,056,845,948	When did it become part of the mandate of the Ministry to build skills acquisition centres? There is no location or any further specification of the centres. Save this vote.	-	1,056,845,948

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP27169516	CONSTRUCTION OF SOLAR POWERED BOREHOLES	519,815,257	There are no locations and specifications for the solar powered boreholes. Evidently a slush fund. Save this vote.	-	519,815,257
ERGP27169519	CONSTRUCTION OF PRIMARY HEALTHCARE CENTRES	985,476,759	There are no locations and specifications for the primary health centres. Evidently a slush fund. Save this vote.	-	985,476,759
ERGP27169531	PROVISITON OF ELECTRIFICATION AND TRANSFORMERS	596,655,245	There are no locations and specifications for the electrification and transformers. Evidently a slush fund. Save this vote.	-	596,655,245
ERGP27169534	CONSTRUCTION OF ROADS, DRAINAGES AND CULVERTS, STOREY CLASSROOMS, MARKET STALLS, LOCKUP SHOPS, DEEPWELLS, SANITATION EQUIPMENTS, ELECTRICITY AND BRIDGES.	3,338,772,137	There are no locations and specifications. This is coming after specific provisions have been made for these infrastructure. Save this vote.	-	3,338,772,137
Subtotal					15,370,453,016
<p>Finally, the massive number of roads with votes for rehabilitation, repairs, etc., shows that either there is no performance or quality standards to be met by contractors in road construction or that the standards are observed in the breach. Road construction should be based on specifications that ought to be met before the contractor is paid, express warranties and an agreement on the number of months/periods the road will last before maintenance services. Virtually all federal roads are undergoing maintenance including roads that are less than two years old.</p>					
FEDERAL MINISTRY OF WATER RESOURCES – HQTRS					
ERGP18110701	SUSTAINABLE DEVELOPMENT GOALS (SDGS) TRACKING FOR WATER SUPPLY	150,000,000	What is the difference between these votes totaling 220,802,362? Deploy 50% of it and save the rest.	110,401,181	110,401,181
ERGP30124762	COORDINATION OF SUSTAINABLE DEVELOPMENT GOALS (SDGS) WATER PROJECTS	49,992,958			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30159184	MONITORING AND EVALUATION/IMPLEMENTATION OF MTSS-ERGP AND ANNUAL APPROPRIATION (BUDGET)	20,809,404			
ERGP28110640	LIQUIDATION OF LIABILITIES (DEBTS)	101,800,000	NASS should clarify before approval.	-	-
ERGP28110653	PAYMENT OF OUTSTANDING LIABILITIES FOR WORKS EXECUTED AND RETENTION FEE	500,000,000	NASS should clarify before approval.	-	-
ERGP28111002	SETTLEMENT OF LIABILITIES ON IRRIGATION AND DRAINAGE PROJECTS	235,177,286	NASS should clarify before approval.	-	-
ERGP28111107	PAYMENT OF WATER QUALITY CONTROL AND SANITATION LIABILITIES	32,353,944	NASS should clarify before approval.	-	-
ERGP7125304	PAYMENT OF OUTSTANDING LIABILITIES FOR STORES ITEMS	20,000,000	NASS should clarify before approval.	-	-
ERGP7174119	SETTLEMENT OF OUTSTANDING LIABILITIES TO LCBC AND NBA	40,000,000	NASS should clarify before approval.	-	-
<p>Details of the foregoing should be provided before approval.</p> <p>ERGP28110338 FGN/UNICEF - WATER SUPPLY COMPONENT (ONGOING): 50,000,000</p> <p>ERGP28110341 FGN/CHINA ASSISTED PROJECT (ONGOING): 25,000,000</p> <p>ERGP28110350 FGN/JICA ASSISTED PROJECT (ONGOING): 25,000,000</p> <p>ERGP28110356 ISLAMIC BANK ASSISTED WATER SUPPLY (ZARIA, NGURU & GASHUA WATER SUPPLY) (ONGOING) 25,000,000</p> <p>ERGP28110360 FRENCH DEVELOPMENT AGENCY - ASSISTED WATER SUPPLY PROJECT (ONGOING): 25,000,000</p> <p>ERGP28110316 PARTNERSHIP FOR EXPANDED WATER, SANITATION AND HYGIENE (PEWASH) 1,000,000,000</p> <p>ERGP28110309 SPECIAL INTERVENTION FOR NORTH EAST AND IDPS - (NATION WIDE) PROVISION OF PORTABLE WATER 1,000,000,000</p>					
<p>Finally, there are posers as to the propriety of borrowing money for the provision/construction of routine facilities for drinking water. What exactly are the FGN, states and local governments doing with their retained resources? Where will the resources for debt</p>					

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
payment come from? How will access to water generate the needed revenue for debt repayment especially in very poor rural communities? Again, commercialization and privatization of access to water cannot be on the agenda in the poverty capital of the world.					
Subtotal					110,401,181
RIVER BASIN DEVELOPMENT AUTHORITIES					
The 12 River Basin Development Authorities sit on thousands of acres public land (for instance the estimate of N50m was requested for clearing of the 5,000ha farmland in Auchi, Edo State by the Benin Owena RBDA) and get allocations for tractors, farm equipment, implements, fish and livestock replenishment, seeds, processing machinery and implements, etc. They should be revenue centres that remit hundreds of billions of Naira to FGN instead of the current approach where they gulp money without any meaningful contribution to the revenue. 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 NIGER DELTA HQTRS					
The general impression of the votes of this Ministry is of votes without direction, without an overarching policy framework for the allocation of resources. Where is the Niger Delta Masterplan in all these allocations?					
22021007	WELFARE PACKAGES	91,113,609	Save this vote as the welfare of the personnel has already been taken care of in the personnel vote.	-	91,113,609
ERGP22176821	PROCUREMENT OF ELEVEN (11) UTILITY VEHICLES FOR THE MINISTRY (HUMMER BUSES, COASTER BUSES & 4X4 VEHICLES)	300,587,314	This cannot be the priority of the Ministry in this period of lean resources against the background of the prioritization criteria in the 2022 FGN Budget Call Circular. Save this vote.	-	300,587,314
ERGP23129758	EQUIPPING OF SCHOOLS IN THE NINE STATES OF THE NIGER DELTA	40,000,000	This vote is hanging, without specifics and locations, the sum proposed is not even enough to equip schools in one local government and now, it is proposed for nine states. Save this vote.	-	40,000,000
ERGP25157065	CONSTRUCTION OF HEALTH CENTRE ABIA STATE	11,794,169	Save this vote as it is hanging. No location and relevant specifications.	-	11,794,169

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP27177765	CONSTRUCTION OF HEALTH CENTRES IN THE 9 NIGER DELTA STATES (GLOBAL)	50,000,000	Save this vote as it is hanging. No location and relevant specifications.	-	50,000,000
ERGP27177767	CONSTRUCTION OF MNDA STATE OFFICES IN ABIA, BAYELSA, EDO, IMO, ONDO & RIVER STATE	100,000,000	There are existing state offices and this cannot be the priority of a Ministry in a period of massive poverty. Save this vote. It runs contrary to the provisions of the Call Circular.	-	100,000,000
ERGP27177773	URBAN TRANSPORT AND MOBILITY PROGRAMME IN THE NIGER DELTA STATE	25,000,000	Save this slush fund. Which Niger Delta State and at what location?	-	25,000,000
ERGP27177774	URBAN RENEWAL AND HOUSING PROGRAMME IN THE NIGER DELTA STATE	25,000,000	Save this slush fund. Which Niger Delta State and at what location?	-	25,000,000
ERGP28177810	DREDGING OF IMO RIVER FROM OWERRINTA TO IKOT -ABASI WITH SPUR TO ABA	5,000,000	This is a joke taken too far. Dredging hundreds of kilometers of a big river for N5m and this a new project? Save this vote.	-	5,000,000
ERGP8155569	PURCHASE OF EMPOWERMENT MATERIALS FOR YOUTHS IN BAYELSA AND DELTA STATE	30,250,000	This provision is hanging. What type of empowerment materials and for which constituencies in Bayelsa and Delta States? Save this vote.	-	30,250,000
ERGP27177766	CONSTRUCTION OF CLASSROOMS IN THE 9 NIGER DELTA STATES (GLOBAL)	50,000,000	Save this vote as it is hanging. No location and relevant specifications.	-	50,000,000
ERGP8176994	PROVISION OF TRICYCLE AND EMPOWERMENT MOTORCYCLES FOR YOUTHS IN THE NIGER DELTA REGION	60,000,000	Providing youths with tricycles and motorcycles is not empowering. Rather, it is disempowering. It is neither a skill nor education for today and tomorrow. Save this vote.	-	60,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8177006	PROVISION OF EMPOWERMENT MATERIALS FOR YOUTHS IN ABIA STATE, AKWA IBOM, BAYSLA, CROSS RIVER, DELTA, EDO, IMO, ONDO AND RIVERS STATES.	30,000,000	This is a cruel joke, an attempt to get money out of the treasury and misappropriate same. What type of empowerment materials and for which constituencies? Save this vote.	-	30,000,000
ERGP8177043	PROCUREMENT OF FISH SMOKING KILNS FOR FISH FARMERS IN EDO AND ONDO STATE	35,000,000	How many fish farmers are there in Edo and Ondo states? How will a N35m provision provide them with fish smoking kilns? No locations, no identified beneficiaries and coming after specific provisions have been made for identified fish farmers. Save this vote.	-	35,000,000
ERGP8177050	PROCUREMENT OF FISH SMOKING KILNS FOR RIVER-RINE AREAS IN THE NIGER DELTA STATES	30,000,000	How many fish farmers are there in the Niger Delta states? How will a N30m provision provide them with fish smoking kilns? No locations, no identified beneficiaries and coming after specific provisions have been made for identified fish farmers. Save this vote.	-	30,000,000
ERGP8177055	CAPACITY BUILDING AND EMPOWERMENT IN AGRICULTURE AND VALUE CHAIN FOR YOUTHS IN AKWA IBOM, CROSS RIVER, RIVERS STATES.	60,000,000	No locations, no identified beneficiaries and coming after specific provisions have been made for identified youths. Save this vote.	-	60,000,000
ERGP8177059	CAPACITY BUILDING AND EMPOWERMENT IN AGRICULTURE AND VALUE CHAIN FOR YOUTHS IN ABIA, IMO, BAYELSA STATES.	60,000,000	No locations, no identified beneficiaries and coming after specific provisions have been made for identified youths. Save this vote.	-	60,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP8177832	PROCUREMENT OF EMPOWERMENT MATERIALS FOR YOUTHS IN ONDO STATE	120,000,000	No locations, no identified beneficiaries and coming after specific provisions have been made for identified youths. Save this vote.	-	120,000,000
Subtotal					1,123,745,092
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT – HQTRS					
22021007	WELFARE PACKAGES	148,954,000	The welfare and allowances of staff has already been provided. Save this vote.	-	148,954,000
ERGP22172039	REVIEW OF THE NIGERIAN YOUTH PARLIAMENT DOCUMENTS	50,000,000	What are these documents without a name and for what purpose is the review? Which policy is the review tied to and what are the value for money deliverables? Save this vote. It is hanging and extremely vague.	-	50,000,000
ERGP22170320	IMPLEMENTATION OF NIGERIA YOUTH EMPLOYMENT ACTION PLAN (NIYEAP)	120,000,000	The NIYEAP is not tied to any job creation programme. So, why spend N120m on it? Save this vote as jobs are not created simply because money is allocated and spent.	-	120,000,000
ERGP26171827	SUPPLY OF SPORTING EQUIPMENT IN SOME SELECTED FED CONSTITUENCY	60,000,000	The sporting equipment have no names and the federal constituencies are at large. Just a slush fund provided after specific allocations. Save the vote.	-	60,000,000
ERGP26175197	COMPLETION OF SELECTED MINI SPORTS CENTRES IN EACH GEO-POLITICAL ZONES	100,000,000	The mini sports centres are at large and without location, after specific allocations have been made for named sports centres. Save this vote	-	100,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP30170584	PURCHASE OF EQUIPMENT FOR STANDARD OPERATION PROCESS (SOP)	20,500,000	SOP on what? Just an SOP hanging in the air? Save this vote.	-	20,500,000
ERGP7171973	BALANCE OF PAYMENT FOR HIGH PERFORMANCE EQUIPMENT	40,000,000	So, there is an equipment called "high performance equipment"? This is ridiculous. Save this vote.	-	40,000,000
Subtotal					539,454,000.00
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS					
ERGP1180319	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - SUSTAINABLE PROCUREMENT, ENVIRONMENTAL & SOCIAL STANDARD ENHANCEMENT (SPESSE) PROJECT	13,288,860,000	Unpack this project; what exactly is it for? Nigerian women need to know and seek to benefit from it.	-	-
ERGP1180321	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - NIGERIA FOR WOMEN PROJECT	12,304,500,000	Unpack this project; what exactly is it for? Nigerian women need to know and seek to benefit from it	-	-
ERGP27172850	CONSTRUCTION OF ADDITIONAL 3 FLOORS TO THE EXISTING HEADQUARTERS BUILDING	100,000,000	Confirm if the foundation is strong enough to carry additional 3 floors before approval.	-	-
ERGP29172708	DIGITALIZATION AND ARCHIVING OF RECORDS IN MINISTRY'S HEADQUARTERS AND OUTSTATIONS	76,300,000	The vote of N396.3million is almost for the same activities given different names. N200m will be enough to achieve the purpose. Save the rest.	200,000,000	196,300,000
ERGP29176157	PROCESS DIGITALIZATION AND COMPLETE COMPUTERIZATION OF THE MINISTRY'S ACTIVITIES IN THE PLANNING, RESEARCH AND STATISTICS DEPARTEMENT	150,000,000			

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP29176161	PREPARATION AND DIGITALIZATION OF STANDARD OPERATING PROCEDURES OF THE MINISTRY'S ACTIVITIES DEPARTMENT BY DEPARTMENT	170,000,000			
ERGP30172551	COOKING GAS PROJECTS: ADVOCACY AND COMMUNITY MOBILIZATION OF WOMEN IN THE 774 LGAs	64,500,000	This vote is too small for the purpose. Beyond advocacy, a revolving loan scheme is needed to make cooking gas equipment available at reduced cost to women. This could involve a collaboration between the Ministry, gas related agencies in the Ministry of Petroleum, financial institutions and private sector fabricators of cooking equipment. Increase this vote from any savings made in the Ministry.		
Subtotal					
<p>It appears the word “empowerment” has been elevated to a magical status and all that needs to be done is to add “empowerment” to budgetary provisions and it acquires a new problem-solving status. Specificity in allocations is imperative for the improvement of the status of women. This will raise and provide answers to posers such as; what exactly are we targeting? Is the proposed vote the best approach to solve the problem or what alternatives exist?</p>					
<p>FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS</p>					
<p>Should the Federal Ministry of Environment continue to focus on a multiplicity of N20m and N30m erosion control projects instead of being concerned with the big picture of environmental sustainability? These are projects best undertaken by local governments and community development associations and not for a Federal Policy Ministry.</p>					
ERGP19104544	WEBSITE AND MOBILE APPLICATION DEVELOPMENT	80,000,000	This is ongoing meaning that resources have been spent in previous years. The demand is high and should be reduced. What is the subject matter of the website and mobile app? Reduce by 50%.	40,000,000	40,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
ERGP19104578	CONSTRUCTION OF ENVIRONMENT HOUSE, ABUJA	20,679,209	This cannot be a priority in this period of lean resources. Again, what value can N20m add to the construction of Environment House? Save this vote.	-	20,679,209
ERGP19180296	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - NIGERIA EROSION AND WATERSHED MANAGEMENT PROJECT (NEWMAP)	16,406,000,000	Unpack this project so that Nigerians will know the key activities and locations.	-	-
Subtotal					60,679,209
MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT					
ERGP1180310	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - NATIONAL SOCIAL SAFETY NETS PROJECT (NSSNP)	12,304,500,000	Unpack this allocation so that Nigerians will know the key activities and locations.	-	-
ERGP1180312	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - MULTISECTORAL CRISIS RECOVERYPROGRAMME (MCRP)	6,152,250,000	Unpack this allocation so that Nigerians will know the key activities and locations.	-	-
ERGP1180315	MULTILATERAL/BILATERAL PROJECT-TIED LOANS - INCLUSIVE BASIC SERVICE DELIVERY AND LIVELIHOOD EMPOWERMENT INTEGRATED PROGRAM(IBSDLP) NORTH EAST (ADAMAWA, TARABA, BAUCHI AND BORNO)	12,304,500,000	Unpack this allocation so that Nigerians will know the key activities and locations.	-	-
ERGP22143418	PURCHASE OF PROJECT VEHICLES	250,000,000	Should this be a priority in view of the capital project admissibility requirements of the Budget Call Circular? Furthermore,	125,000,000	125,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			the Ministry has existing vehicles. Reduce by 50%.		
ERGP22159759	DEVELOPMENT OF NATIONAL UNIFIED SOCIAL REGISTER FOR THE VULNERABLE IN THE SOCIETY	400,000,000	After over 6 years of running a social investment programme? On what basis has expenditure proceeded? This is clearly a waste of resources. Save this vote.	-	400,000,000
ERGP22144785	DEFINE SOCIAL PROTECTION FLOORS	40,000,000	This vote is hanging and not specific or contextualized. What exactly is it for? Please clarify exactly what this vote is for before approval.	-	-
ERGP22143431	VALUE CHAIN EMPOWERMENT FOR PERSONS OF CONCERN	230,000,000	Value chains has mutated from the votes of the Ministry of Agriculture and now to persons of concern. Again, value chain is a loose word without a specific meaning. Please clarify exactly what this vote is for before approval.	-	-
ERGP22174044	ESTABLISHMENT OF STAKEHOLDERS SERVICE DELIVERY POLICY /HUMANITARIAN REFORM	100,000,000	This is excessive and should be reduced by 90%	10,000,000	90,000,000
ERGP25143428	NATIONAL DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	90,000,000	This programme properly belongs to NDLEA. Transfer to NDLEA	-	-
ERGP25143429	REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	70,000,000	This programme properly belongs to NDLEA. Transfer to NDLEA	-	-
Subtotal					615,000,000.00
NATIONAL SOCIAL INVESTMENT OFFICE					
ERGP22155766	MIS/IT (INFRASTRUCTURE, HARDWARE AND SOFTWARE)	545,000,000	This is an already running project on an existing management information system	-	545,000,000

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/RECOMMENDATION	RECOMMENDED SUM (N)	SAVINGS (N)
			– infrastructure, hardware and software. This is a waste of resources. A similar vote was approved last year. Save this vote.		
ERGP22155774	GEEP LOAN FUNDS (TRADERMONI, FARMERMONI, MARKETMONI) AND PROGRAMME SET-UP & TECHNOLOGY	26,326,350,000	<i>Tradermoni, Farmermoni and Marketmoni</i> are simply a demonstration of lack of capacity/creativity in engaging the poverty challenge in Nigeria. They are handouts that are not sustainable and no one is paying back. Save this vote and use same for a sustainable purpose.	-	26,326,350,000
ERGP22155837	MONITORING AND EVALUATION (DEVICES, CONSULTANCIES AND INTERACTIVE DASHBOARD)	952,500,000	This is excessive for M & E. Reduce by 80%.	190,500,000	762,000,000
ERGP27155913	NSIP COMMUNICATIONS (MULTIMEDIA DEVELOPMENT AND COMMUNICATION VAN)	330,870,500	This is a demonstration of a sense of entitlement to mismanage public resources in times of grave national crisis.	202,016,145.30	471,371,005.70
ERGP22158185	NSIP (OFFICE SETUP, EQUIPMENTS AND VEHICLES)	342,516,651	This is excessive. Save 70% of these votes.		
Subtotal					28,104,721,006

Grand Total: N227,101, 445,554 (Two Hundred and Twenty Seven Billion, One Hundred and One Million, Four Hundred and Forty Five Thousand, Five Hundred and Fifty Four Naira)



Citizens Wealth Platform (CWP)

(A Platform of non-governmental and faith-based organizations, professional associations and other citizens groups dedicated to ensuring that public resources are made to work and be of benefit to all)

C/o Centre for Social Justice (CSJ)

Plot 836, Block 1, Emmanuel Aguna Crescent, Off Idris Ibrahim Crescent, Off Obafemi Awolowo Way, Jabi, Abuja
Tel: 08055070909, 09092324645. Website: www.csj-ng.org; Email: censoj@gmail.com; Facebook: CSJ Nigeria
Twitter: @censoj