Green Policies and the Budget: A Policy Brief for Sustainable Energy in Nigeria

OBJECTIVES

This Policy Brief seeks to present alternatives to achieving sustainable environmentally friendly energy in Nigeria through budgetary and fiscal measures. It seeks to provide pointers to how fiscal policy, using the sustainable energy platform can increase governmental revenues, create new jobs, reduce inequality, reduce health risks and hazards and promote economic growth.

Content	
Introduction: As it is Today	2
Country Comparison	5
The Challenge	5
Objectives of the Policy Brief	7
Green Budget for a Sustainable Nigeria	7
Fiscal Policies: Green Policies and Budget and Sustainable Economy	9
Recommendation	9





1. Introduction: As It Is Today

There is an inseparable link between availability and accessibility of energy and economic growth, national development and improvement in living standards. There have been so many policy frameworks and plans related to this link, but what remains is translating policy and knowledge into action. Climate change is real and the negative manifestations are already with us. This is compounded by slowing economic growth, increasing poverty, inequality and alienation in Nigeria. However, all hope is not lost as Nigeria can make a difference by adopting fiscal policies and measures that can reverse the headwinds and increase economic growth to not less than 7% a year, reduce inequality and unemployment, reverse the negative effects of climate change and begin to plan and invest public resources in a sustainable manner.

While accessibility and availability of energy is imperative, the decision on the source of energy to be adopted also dictates the pace of environmental improvements or degradation and the sustainability of the ecosystem. Invariably, the choice of energy source determines the safety of the Nigerian environment, the cleanliness of the air we breathe; the friendliness of the weather; fertility of the soil and whether lands will not be washed away by flood, if not broken by drought. Our energy choice and administration will determine if all Nigerians will eventually have access to stable electricity.

Currently, no fewer than 55.6 per cent¹, that is 95 million, out of 170 million Nigerians have no access to grid electricity. The remaining 75 million people who are connected to the grid face substantial power interruptions. **O**ver 60 per cent of the Nigerian population use firewood for heating. This is a development, which has placed the country in the ranks of countries with the highest deforestation rate². It has led to erosion, air pollution, desertification, food shortages and other economic and environmental ills from adverse climate change. The proportion of land area

¹ World Development Indicators 2015.

² Energy Mix Report (Retrieved 23/03/2014): 'Working towards alternative energy in Nigeria'. http://energymixreport.com/working-towards-alternative-energy-in-nigeria/

covered by forest has consistently fallen over the past 20 years and not much has been done to counter this³.

At least, 30 per cent of our population depend on kerosene for their energy needs⁴; exposing this fraction of our population to kerosene's health hazards. The World Health Organisation (WHO) estimates that breathing kerosene fumes is the equivalent of smoking two packets of cigarettes a day and two-thirds of adult females with lung cancer in developing nations are non-smokers⁵. They are mothers who cook for their families. Indoor air pollution by kerosene fumes kills 1.5m people per year.

Nigerians have spent over N17.5 trillion on the purchase, maintenance and fuelling of generators in the course of five years, which is an expenditure of N3.5 trillion in a year⁶. This includes the sum spent by government agencies, blue chip companies, small and medium scale enterprises, banks, other corporate entities and traders across the country, who have no other option but to rely on generators.

The ever-worsening power supply has led many Nigerian factories to close down, effectively increasing the rate of unemployment and insecurity. Many Nigerian manufacturers have chosen to relocate to neighbouring countries to reduce their expenditure on energy. Not only is the high cost of procuring private energy and a substantial increase in the industrial tariff for electricity affecting Nigerian manufacturers, but also the unavailability of petroleum products to power the acquired generators.

The 2015 Federal budget made provisions for generators, their fuelling and lubrication. About 550 Ministries, Departments and Agencies (MDAs) have stand-by generator sets. The Federal Government allocated N815 million for the purchase of

³ Nigeria 2013 MDG Report.

⁴ It is important to note that the country has spent at least N1 trillion over the past four years (2009-2013) to subsidise kerosene, yet the product is neither available nor is it sold at the official NNPC pump price.

⁵ WHO; Fuel for Life: Household Energy and Health

⁶ Committee on Public Inquiry on Metering in the Nigerian Electricity Supply Industry, set up by the National Electricity Regulatory Commission 2015.

fuel and lubricants for cars and generators in the Presidency, Office of the Secretary to the Government of the Federation and parastatals under them in the 2015 Budget. The 2015 Budget also includes N12,734,332 that will be used for the Vice-President's plants and generators. Other agencies under the Presidency were also not left out of the provision for fuel and lubricants. An extract from the provisions for the maintenance of plants/generators, purchase of power plant, fuel and lubrication for generators in the 2015 Budget amounts to an estimate of N8.28 billion.

Not only do these generators cost a fortune to purchase and install, fuelling and maintenance costs are very high (adding to increased cost of overheads). The proliferation of generators produces an exceptionally high level of CO2 emissions and noise creation. Generator fumes comprise a lethal cocktail of poisonous and environmentally unfriendly gases, including carbon monoxide and other noxious products produced from incomplete combustion of hydrocarbon fuels, notably petrol (gasoline), diesel or a mixture of petrol and engine oil. Exposure to emissions from such combustion engines (silent killers) have been associated with a range of health effects, including lung cancer, chronic obstructive pulmonary disease (COPD), low birth weight, cataracts, pneumonia, and tuberculosis, etc.

The 2015 federal budget made provisions for Nigeria's acquisition of a nuclear energy electricity generating plant. Anchored by the Nigerian Atomic Energy Commission (NAEC), the country plans to build a 2,400 megawatts nuclear power station to increase available electricity. Considering Nigeria's relatively low access to technology and inability to successfully manage less complicated power generating technologies, it seems the desire backed by budgetary funds to acquire nuclear technology is misplaced. This conclusion comes against the background of hazardous incidents, which have been difficult to manage, in nuclear reactors from more advanced countries like Japan - the Fukushima Daiichi 1 nuclear disaster. Germany in 2011 announced its intention to phase out nuclear power plants by 2022 with eight of the seventeen reactors operating in Germany already shut down.

The Ministry of Power is also engaged in feasibility studies for coal powered electricity generating plants while the Nigerian Electricity Regulatory Commission

(NERC) has granted some licences to coal powered generating companies⁷. However, the health and environmental implications of coal powered electricity generation have not been properly considered.

2. Country Comparison

Not only are Nigerians forced to rely on generator sets, kerosene and fire wood because of an unstable and weak power supply that ranges between 2,000MW to 3,500MH, we have an over centralised power source that heavily relies on gas fired thermal plants. There is no feasible investment plan and political will to incorporate and accelerate sustainable energy alternatives. Power supply ranging from 2000-3500MW is one of the lowest electricity consumption indicators on a per capita basis in the world when compared with the average per capita electricity usage in Libya (4,270kWh), India (616kWh), China (2,944kWh), South Africa (4,803kWh), Singapore (8,307kWh) and the United States (13,394kWh). Compared to other nations per 1000 population, Figure 1 shows the details.

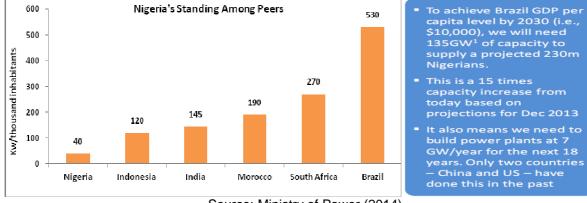


Figure 1: Kw/Thousand Inhabitants across selected Countries

Source: Ministry of Power (2014)

3. The Challenge

94 million tonnes of carbon dioxide is emitted annually in Nigeria⁸. Over 75% of the power generating plants across Nigeria depends on natural gas⁹ to function. From

⁷ For instance, NERC granted Trombay Power Generation Limited a license to build and operate a 500 megawatts (MW) coal power plant in Gombe State.

⁸ Global Carbon Atlas, 2014 from the Global Carbon Project

⁹ Nigeria's proven gas reserves stands at 187Trillion Standard Cubic Feet (Tscf), with an unproven reserve of 600Tscf. Putting us as the 7th Largest Gas Reserve Country in the World.

expert calculations, with the current rate of gas usage and flares, our gas reserves will be exhausted in 35 to 40 years time. The pertinent question following this will be; what will power the over 75% gas thermal fired plants in 35-40years time?

Despite the challenge of long term gas sustainability, Nigeria still flares about 1.2billion cubic feet of natural gas a day, which could power about 7000MW thermal electricity, 1,400 agro processing facilities, 350 textile plants and 70 fertilizer plants with the opportunity of creating over one million jobs. After Russia, Nigeria flares the second largest amount of natural gas in the world. Natural gas flared in Nigeria accounts for 10% of the total amount flared globally.

The challenge of lack of access to electricity especially in the rural settlements is further compounded by the lack of cogent electrification plans. With the poor rate of power generation¹⁰, transmission of generated power is still below 50%¹¹. Nigeria plans to generate 10,000MW by 2016, 12,500MW by 2017, and 40,000MW by the year 2020, but the current grid starts collapsing at 5,500MW. Thus, how do we put 10,000MW into a grid capacity of 5,500MW? There is no feasible plan for the improvement of the electricity transmission system.

The regulations and penalties for gas flaring have been obeyed in the breach by IOCs and FGN. Inadequate gas infrastructure is a huge challenge. Currently, the Nigerian gas-to-electricity project has over 1,000km of pipelines (all of which are buried in the Southern part of Nigeria; where natural gas is deposited); and have been faced with huge acts of vandalization. For an electricity revolution based mainly on gas, Nigeria will need about 10,000km of gas pipeline infrastructure¹². According to industry experts, the total financial outlay required by Nigeria to develop her gas facilities for efficient delivery of commercial gas to consumers nationwide is in the neighbourhood of \$20billion. The questions arising from the gas to power proposal include the following: Who will be providing all the needed finances? Is the

¹⁰ As at November 18, 2015; Peak Generation - 4,073.4 MW; Peak Demand Forecast -12,800 MW; Energy Generation - 2,945.75 MWH/H; Energy Sent Out - 2,881.56 MWH/H. (Source: Federal Ministry of Power).

¹¹ Who bears the cost of the undistributed 50% power generated by the GENCOs?

¹² Heinrich Boll Stiftung, Nigeria: Renewable Energy- Power for All. <u>www.greendealnigeria.org</u> 2015

domestic gas price attractive to encourage investors to invest in gas exploration and pipeline expansion, especially when domestic gas prices are not uniform across markets¹³ and are relatively lower than international market prices? Will the extant enabling policies ensure returns on investment? How sustainable is the available gas reserves to meet the needs of future generations? If realisable, will the expansion of the gas pipelines infrastructure guarantee sustainable and accessible power to all Nigerians especially those in the off-grid communities?

4. Objectives of the Policy Brief

This Policy Brief seeks to present alternatives to achieving sustainable environmentally friendly energy in Nigeria through budgetary and fiscal measures. It seeks to provide pointers to how fiscal policy, using the sustainable energy platform can increase governmental revenues, create new jobs, reduce inequality, reduce health risks and hazards and promote economic growth.

5. Green Budget for a Sustainable Nigeria

The Millennium Development Goals (MDGs) Status Report 2013 highlights the enormous challenges Nigeria faced with Goals 1, 6 and 7^{14} . On Goal 7, Nigeria's target is to – "Integrate the principles of sustainable development into country policies and programmes and reverse the loss of environmental resources". According to the Report:

"....Sustainably managed forests have multiple environmental and socioeconomic functions which are of importance at the global, national and local levels; they play a vital role in sustainable development. Conversely, deforestation has negative implications for the environment in terms of soil erosion, loss of biodiversity ecosystems, loss of wildlife and increased desertification. These are among many other harmful effects which include economic issues – loss of livelihoods (agriculture) – and social problems – such as conflict – and, most importantly, reduction in quality of life. Unfortunately, Nigeria continues to lose forest cover at the alarming rate of about 3.50% per annum –approximately 350,000 to 400,000 hectares per

¹³ Nigeria Average Natural Gas Prices: Gas to Power - &3.30, Industrial Sector - \$7.34 and Commercial Sector- \$8.75

¹⁴ Goal 1: 'Eradicate extreme poverty and hunger'; Goal 6: 'Combat HIV/AIDS, malaria and other diseases'; Goal 7: 'Ensure environmental sustainability'.

year. Logging, subsistence agriculture and the collection of fuel wood are frequently cited as the leading causes of forest clearing, especially in the south of the country. Some areas of the north have specific problems with desertification where continuous desert encroachment poses a challenge. Nigeria has, therefore, not made much progress on this indicator considering the rate of loss of primary forests in the country". (Nigeria 2013 MDGs Report, page 49)

Within the context of ensuring improvements and sustainability of the achievements made on the MDGs, the United Nations have put in place 17 new Sustainable Development Goals (SDGs); most significant among these new 17 SDGs are; Goal 7- Affordable and Clean Energy, Goal 13 - Climate Action, Goal 14 - Life Below Water and Goal 15 - Life on Land. All the goals are interlinked and the achievement of one goal will rub off on the others¹⁵. However, to ensure that these goals are to a large extent achieved, the Nigerian governments at all tiers, must activate fiscal measures/policies to gain a sustainable economic environment; one that incorporates a clean, healthy environment and energy stability. Only when an environment is healthy and conducive can man exist and then thrive.

According to the 2013 Nigerian MDG Report, Nigerian governments need to strengthen existing national institutional mechanisms, including the Ecological Fund, the Environmental Impact Assessment Law and the National Environmental Standards and Regulations Enforcement Agency to achieve targets set for the environment, as well as energy beyond 2015. In addition, efforts would be made to improve environmental data collection and reporting for more efficient and objective future assessments and interventions.

No nation serious about improving the lives of her population depends on just thermal and hydro sources alone for power generation. With the global discourse of cutting down CO2 emissions, no nation serious about the health and safety of the

¹⁵ Sustainable Development Goals (SDGs) - Goal 1: No Poverty; Goal 2: Zero Hunger; Goal 3: Good Health and Well Being; Goal 4: Quality Education; Goal 5: Gender Equality; Goal 6: Clean Water; Goal 7: Affordable and Clean Energy; Goal 8: Decent Work and Economic Growth; Goal 9: Industry, Innovation and Infrastructure; Goal 10: Reduce Inequality; Goal 11: Sustainable Cities and Communities; Goal 12: Responsible Consumption and Production; Goal 13: Climate Action; Goal 14: Life Below Water; Goal 15: Life on Land; Goal 16: Peace, Justice and Strong institutions and Goal 17: Partnership for Development.

earth will consider the adoption of traditional technologies that are heavy emitters of CO2 and other toxic wastes that are harmful to man and the environment i.e increased burning of fossil fuels, fire wood, gas flaring, use of coal for power generation, nuclear plants, etc. To achieve sustainable power supply and a clean healthy environment, a decentralized or better still, diversified power source is imperative. Renewable energy and energy efficiency have been recognised as twin pillars of energy and environmental security in today's world.

6. Fiscal Policies: Green Policies and Budget and Sustainable Economy

There has been growing recognition that fiscal policy plays a crucial role in transforming economies to become greener and more inclusive. A green economy seeks to drive growth, jobs, environmental improvement, poverty eradication and social equity by shifting investments towards clean and efficient technologies, natural capital and social infrastructure¹⁶. By reflecting the cost of externalities from natural resource use in the prices of goods and services, fiscal policy sends the right signal to the market. Such signals then stimulate a shift in production, consumption and investment to lower-carbon and socially inclusive options. Moreover, fiscal reforms aimed at removing perverse subsidies to polluting activities and unsustainable use of limited resources can not only create fiscal space for investing in development priorities, but can also generate revenues for nurturing the environment.

Fiscal measures in the form of taxes, charges, subsidies, incentives and budget allocations can help generate revenue for environmental and social purposes, shift behaviour towards low-carbon activities and stimulate green investment by pricing environmental externalities. How can Nigerian governments engage fiscal policies to achieve a green economy?

7. Recommendations

1. As a matter of legislation and policy, the Nigerian Electricity Regulatory Commission (NERC) needs to design and implement feed-in tariffs as a

¹⁶ Green Economy: Fiscal Policy reforms for green Economy. UNEP Fiscal Paper.

support measure to incentivise investments in renewable energy from clean sources such as solar, geothermal and wind by guaranteeing a reasonable tariff for a particular period of time, say up to 10-15 years. These support measures need to be reviewed periodically, and phased out in time, as the share of renewable energy increases and renewable energy becomes competitive with conventional fuels.

- 2. FGN can also use targeted financial programmes to support the mainstreaming and access to energy efficient appliances. For instance, a FGN should consider establishing a National Clean/Renewable Energy Fund to be deployed to promote the use of solar panels, energy efficient appliances and other clean energy equipments. It could also be deployed to provision and distribution of clean stoves for rural women. This Fund could be an expansion of the already existing Ecological Fund and its use will now be guided by more transparency and accountability and value for money. This will call for increased legislative and civil society oversight over the expenditures of the Fund. Other sources of revenue for the Fund will include penalties and fines for violation of environmental laws and regulations. The Fund will help ameliorate the high start up cost of renewable energy investments.
- 3. About eight million people are estimated to be at risk of losing their lives by the year 2030 as a result of tobacco use. Manufactures and suppliers of abusive substances such as tobacco, alcohol, nicotine, etc, for non-medicinal purposes should be specially taxed - the human and environmental endangerment tax. Not less than 50 per cent of this tax should be channelled to National Clean/Renewable Energy Fund.
- 4. FGN should also consider the removal of fuel subsidy. Part of the savings from fuel subsidy removal can be used to finance cleaner energy sources and more clean locomotive technology. Besides, petroleum subsidies encourage

excessive consumption of fossil energy, tend to benefit high-income households and create a significant fiscal burden in many countries.

- FGN should encourage the use of LPG for transportation and domestic use. This will reduce costs and the dependence of petrol. Locally fabricated clean cook stoves should be popularised across the Federation.
- 6. Renewable energy sources create jobs. With the teeming unemployment rate in the country; rising due to unbearable business overheads induced by the epileptic power supply, the adoption of clean renewable energy sources will not only ensure steady power supply and a healthy environment, but also create jobs for Nigerian youths. So far, the Nigerian oil industry has created less than 50,000 jobs in Nigeria. In Germany, 400,000 jobs in the renewable energy sector compares with less than 200,000 jobs in the conventional energy sector. Nigeria can create many more jobs than Germany, where solar radiation is lower.
- 7. In a bid to increase the local content and production of renewable energy in Nigeria, there is the need to improve learning, technology and research in renewable technology. Increases public funding should be channelled to energy research centres and departments that are focussed on renewable technology. More renewable production, servicing and maintenance centres should be established. These centres will serve as a good avenue to empower the unemployed including women, youths and people with disability into the development of renewable technology in Nigeria.
- 8. Fiscal measures in the form of low tariffs, import duty waivers, should be extended to raw materials for the local manufacture of renewable energy machineries and parts i.e solar panels, inverters, small hydro machines, wind propellers, etc. Reports from the 2012, 2013 and 2014 on waivers and exemptions granted, shows that no waivers were granted for renewable machineries and parts; instead waivers in the power sectors seem to be

restricted to generator spare parts, plants and machineries, etc. FGN should also consider extending tax credit, holidays and pioneer status to companies producing renewable energy components.

- To reduce the burden of the weak national grid capacity and provide access to electricity to off-grid communities and cities, States and Local Governments should take-up isolated clean energy powered grid systems. It is cheaper and easy to maintain.
- 10. The Standards Organisation of Nigeria (SON), and Consumer Protection Council (CPC) should regulate standards of imported and locally manufactured renewable technologies to ensure that quality and standards are met. Currently, low quality solar panels, batteries and other renewable energy products dominate the Nigerian renewable energy market.
- 11. Instead of spending over N8.28 billion annually on fuelling and maintenance of plants and generators in MDAs, FGN should deploy clean energy sources such as solar energy in running the MDAs. This will reduce waste and the funds deployed for energy. Targets should be set for MDAs to commit to increased use of clean energy sources over a specified period of time.
- 12. Official government policy should promote energy efficiency in public and private buildings to reduce the demand for energy. Motion sensitive lights and energy savings bulbs should be promoted and mainstreamed in buildings.
- 13. The Nigerian transport sector relies heavily on fossil fuel; petrol and diesel to fuel vehicles, resulting in serious externalities such as air pollution from exhaust fumes, traffic congestion and accidents. Fiscal reforms in the form of phasing out support to diesel and petroleum products can help reduce air pollution from the transport sector while reducing health burdens from respiratory diseases and preventing premature mortality. Moreover, fiscal incentives can induce investment in low-carbon transport infrastructure such

as light rail and encourage the uptake of electric vehicles. Taxes on motor vehicle fuels, public investment in public transport and non-motorised transport, and tax breaks for efficient vehicles can also have a positive effect on the environment and economy¹⁷.

- 14. FGN, through the NNPC and Ministry of Petroleum Resource should ensure proper rating of the quality of fuel and other fossil-bye products; as substandard fossils have higher CO2 emission potential.
- 15.FGN should empower Vehicle Inspection Officers (VIO) and the Federal Road Safety Corps with technologies and capacity to check the level of carbon emission from vehicles. Vehicles that emit more than set levels should be impounded and fined.
- 16. Considering the cost of extending existing gas pipeline from their source of extraction in southern Nigeria, to the northern part of the country; the National Energy Policy should rather have the northern part of the country powered by renewable energy sources especially solar, which abounds in that region not to forget the rich land mass that can accommodate solar panels.
- 17. Strengthening incentives for sustainable land use. Sustainable landmanagement practices reduces deforestation, restoring degraded land, lowcarbon agricultural practices and increased carbon sequestration in soils and forests, can make a large contribution to reducing greenhouse gas emissions while responding to growing food demands. This can also improve the resilience of the economy and agricultural sector to a changing climate by protecting the ecosystem. This requires an integrated approach that breaks down the silos between mitigation, adaptation, agriculture, food security, forestry and environment policies. More specifically, Nigeria can pursue efforts to remove environmentally harmful agricultural subsidies, value ecosystem services, protect forests and minimise food waste.

¹⁷ GGKP News (December 19, 2014): Why Fiscal Policy Matters For A Green Economy Transition.

- 18.To ensure adaptive agriculture, FGN through the Ministry of Agriculture should make provisions for the breeding and agricultural engineering of climate resistant plants and trees that are resistant to drought and flood. This will encourage climate smart agriculture.
- 19. Public sensitisation and incentive programmes to encourage tree planting should be encouraged by FGN, States and Local Governments and even private corporations. i.e. tree planning can be made to earn carbon credit by the public which can be exchanged for money, services or products/goods. Also, environmental education should be infused in educational curriculum as a practical course from primary school to final year university level.
- 20. Telecommunication companies should be encouraged by incentives to use solar and other renewable energy to power their masts spread across the country. This will replace their reliance on power generators. Such incentive will increase the solar market expansion as well as improve safety for the environment.
- 21. In discussions of the intent of using coal to generate power for Nigerians, little or nothing has been said about its relative health hazards. In this regard, FGN should as a matter of urgency stop any public funding the funding of coal power plants. To address the environmental impacts due to the operation and development of coal mines and plants in Nigeria, FGN should introduced a levy on coal plants per metric tonne of coal produced or/and imported into the country. The proceeds of the levy should go to the National Clean Energy Fund for funding research and innovative projects in clean energy technology.
- 22.FGN should discontinue the funding of the proposed nuclear electricity generating plant.

23. In accordance with the recommendations of the Ribadu Committee Report, DPR should independently track and record gas production and sales data. The DPR should develop a proper process to independently track and record gas flare figures. This would ensure that there are no losses of revenues due to the Federation Account. It would also provide the important data necessary for reservoir management. Recovery of the \$4.1bn gas flare outstanding penalty identified by the Nuhu Ribadu led Petroleum Revenue Special Task Force. FGN should ensure enforcement and compliance to gas flaring penalties¹⁸.

¹⁸ FGN should be ready and willing to pay its fraction of the gas flaring penalties if obliged to do so under the terms of Joint Venture Agreements.

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

Centre for Social Justice Limited by Guarantee (CSJ) is a non-governmental, non-profit and non-partisan organization 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. 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 popular participation in public finance management;
- Promote the enhancement of human rights and fundamental freedoms;
- Promote popular participation and gender mainstreaming in public decision making;
- Broaden the constituency of professionals interested in development by creating and maintaining a multidisciplinary network of professionals committed to work for the realization of these objects.

PROGRAMMES

The programmes of CSJ focus on a rights based approach to public finance management, power sector reforms, political finance reforms and rights enhancement.

DIRECTORS

Eze Onyekpere (Lead Director), Dr Jane Francis Duru, Dr Uzochukwu Amakom and Kalu Onuoha Esq.

SECRETARIAT

Eze Onyekpere Kingsley Nnajiaka Ikenna Donald Victor Emejuiwe Victor Abel Chukwuma Amaefula Omale Omachi Samuel

Lead Director Legal Officer Programme Officer, Public Finance Management Programme Officer, Governance Finance Officer Ila Senior Programme Support Officer nuel Programme/ IT Officer



Centre for Social Justice Limited By Guarantee

17 Yaounde Street, Wuse Zone 6, P.O.Box 11418 Garki Abuja. Tel: 08055070909; 08127235995 Website: <u>www.csj-ng.org</u> Email: <u>censoj@gmail.com</u> Twitter: @censoj Facebook: Centre for Social Justice, Nigeria

Green Policies and the Budget: A Policy Brief for Sustainable Energy in Nigeria Page 16