

Analysis of
Federal Government
Spending from the
National Treasury

**Jan - June
2023**

About BudgIT

BudgIT is a civic organisation that uses creative technology to simplify public information, stimulating a community of active citizens and enabling their right to demand accountability, institutional reforms, efficient service delivery and an equitable society.

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₦3.19tn

Our Analysis of Federal Government Spending between Jan-June 2023, shows that ₦3.19tn was disbursed to Ministries, Contractors and Personal Accounts. Further breakdown of these selected payments are presented in the subsequent pages

Introduction

In July 2021, www.govspend.ng was launched by Budget Foundation to provide citizens with information on the total number of daily transactions made to Ministries, Departments, and Agencies (MDAs), as well as to contractors and personal accounts. Govspend platform is built on the data the FG provides via www.opentreasury.gov.ng

Budget presented a three-year trend analysis in its last report to show the total amount of daily payment transactions between years 2020 to 2022, with a total amount of over N14tr was discovered to be made to Ministries, Contractors and Personal Accounts, respectively, to execute a project for selected Ministries. For this report, we are diving into payment transactions made to Ministries, Contractors, Personal Accounts, Suspicious and Duplicate transactions scrapped from the opentreasury.gov.ng portal between January and June 2023.

In our analysis, a total amount of N3.19tn has been paid from Jan- June 2023 with daily payment transactions above N10m to Contractor's Account resulting to N11.5bn, daily payment transactions above N5m to Personal Accounts were N1.2bn and duplicate daily payment transactions above N5m to Ministries And Departments (MDAs) Accounts were N559m. Suspicious transactions above N10m to the Contractor's Account were N1.5bn with daily duplicate payment transactions above N5m to Personal Account were N2.6bn, followed by transactions without descriptions were N101m.

Selected payments above N5m to Personal Accounts

In this section, we take a look at the top 18 transactions above N5m to Personal Accounts from Jan-June. Following the trend, it was discovered that the Office of the Special Adviser to the President on Niger Delta paid N17m to Dasimaka Adokiye Sami on February 2, 2023, Being the Payment of February 2023 Bulk Stipends to the 2802 Delegates of Ateke Camp as approved by the IA on 20/2/23. Dasimaka Adokiye Sami again received another payment of 182m on May 4, 2023, Being Payment of February 2023 Bulk Stipends to the 2802 Delegates of Ateke Camp as Approved by the IA on 20/2/23 from the Office of the Special Adviser to the President on Niger Delta. Again, the same Dasimaka Adokiye Sami received N186m twice from the same Office of the Special Adviser to the President on Niger Delta with the exact description of Being Payment of May 2023 Bulk Stipends to the Named Camp Leader for the 2802 Delegates of Ateke Tom on February 1 and June 5, 2023. This shows that Dasimaka Adokiye received into their personal account a sum of N728m, which leads us to ask a very pertinent question towards the identity of Dasimaka Adokiye

In the same vein, Bello Nagwaggo received N40m from New Partnership for African Development on February 21, 2023, Being Payment of

Administrative Advances to Project Accountant for Hosting of Quarterly African Peer Review Mechanism (APRM) Governing Council Meeting with APRM Member State for Experience Sharing at Continental level and again Bello Nagwaggo received N63m from New Partnership for African Development on June 20, 2023 Being Payment made to Project Accountant for the Re-launch and Domestication of AAUDA- NEPAD Framework at the Federal, State, and LG level. Odiki Jacob received N33m from the Office of the Special Adviser to the President on Niger Delta on March 28, 2023, Being Payment of March 2023 Bulk Stipends to the 500 Delegates of Ekpomupolo Tobi Camp 1 in Phase 1.

On February 22, 2023. A payment of N17m was made to Joseph Evah from the Office of the Special Adviser to the President on Niger Delta Being Payment of Transport Allowances to NEPAD Staff and other Stakeholders as Administrative Advances to Project Accountant for a Workshop on the Conduct of 2nd Peer Review Process in Abuja.

All payments above raise eyebrows, as there are no proper mechanisms to track if these funds got to the intended use or if the government of Nigeria is just enriching some individuals.

Table showing selected transactions above N5m to Personal Account

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
1	New Partnership For African Development	Bello Nagwaggo	N9,921,150.00	Payment of Outstanding Cost Implication of Election Observation - Phase II Govt and State Assembly	22, Apr 2023
2	New Partnership For African Development	Bello Nagwaggo	N17,000,000.00	Being Payment of Administrative Advances to Project Accountant For Hosting of Quarterly APRM National Governing Council Meeting with Stakeholders for Experience Sharing at Continental	27, March 2023
3	New Partnership For African Development	Bello Nagwaggo	N17,647,200.00	Being Payment of Transport Allowances to NEPAD Staff and other Stakeholders as Administrative Advances to Project Accountant for Workshop on the Conduct of 2nd Peer Review Process in Abuja	31, Mar 2023
4	Office of the Special Adviser to the President on Niger Delta	Joseph Evah	N20,956,000.00	Being Payment of Feb 2023 Bulk Stipends to the 338 Delegates of Beribegha Camp as Approved by the IA on 20/2/23	22 Feb 2023
5	New Partnership For African Development	Bello Nagwaggo	N28,000,000.00	Being Payment of Administrative Advances to Project Accountant for Re-Launch and Domestication of AUDA-NAPAD Framework at the Federal Capital Territory Abuja	13, March 2023
6	Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	N31,310,000.00	Being Payment of Feb 2023 Bulk Stipends to the 505 Delegates of Adamakiri Camp as Approved by the IA On 20/2/23	22, Feb 2023
7	Office of the Special Adviser to the President on Niger Delta	Odiki Jacob	N33,250,000.00	Being Payment of March 2023 Bulk Stipends to the 500 Delegates of Ekpomupolo Tobi Camp 1 in Phase 1	28, Mar 2023
8	Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	N32,825,000.00	Being Payment of April 2023 Bulk Stipends to the 505 Delegates of Adamakiri Camp in Phase 11 As Appr	04, May 2023

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
9	Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	N33,582,500.00	Being payment of May 2023 Bulk Stipends to the Named Camp Leader for the 505 Delegates of Adamakiri Camp as Approved by the IA on 15/5/2023.	05, Jun 2023
10	Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	N33,582,500.00	Being payment of March 2023 Bulk Stipends to the 505 Delegates of Adamakiri Camp 1 in Phase 1 as Approved by the IA on 6/3/23 Vide Page 744 of file Adamakiri Camp 2	28, Mar 2023
11	Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	N33,582,500.00	Being payment of January 2023 Bulk Stipends to the 505 Delegates of Adamakiri Camp Phase 1 as Approved by the IA on 30/1/23.	01, Feb 2023
12	Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	N32,825,000.00	Being payment of April 2023 Bulk Stipends to the 505 Delegates of Adamakiri Camp in Phase 11 as Approved by the IA on 11/4/23 on Page 752 of file.	04, May 2023
13	New partnership for african development	Bello Nagwaggo	N40,910,000.00	Being Payment of Administrative Advances to Project Accountant for Hosting of Quarterly African Peer Review Mechanism (APRM) Governing Council Meeting with APRM Member State for Experience Sharing at Continental Level.	21, Feb 2023
14	New partnership for african development	Bello Nagwaggo	N63,698,712.50	Being payment made to Project Accountant for the Re-Launch and Domestication of AUDA-NEPAD Frame Work at the Federal, State And LG level	20, Jun 2023
15	Office of the Special Adviser to the President on Niger Delta	Dasimaka Adokiye Sami	N173,724,000.00	Being payment of Feb 2023 Bulk Stipends to the 2802 Delegates of Ateke Camp as Approved by the IA on 20/2/23	22 Feb 2023
16	Office of the Special Adviser to the President on Niger Delta	Dasimaka Adokiye Sami	N182,130,000.00	Being payment of April 2023 Bulk Stipends to the 2802 Delegates of Ateke Tom Camp in Phase 1 as Appro	04, May 2023

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
17	Office of the Special Adviser to the President on Niger Delta	Dasimaka Adokiye Sami	N186,333,000.00	Being payment of January 2023 Bulk Stipends to the 2802 Delegates of Ateke Tom Camp Phase 1 as Approved by the IA on 30/1/23.	01, Feb 2023
18	Office of the Special Adviser to the President on Niger Delta	Dasimaka Adokiye Sami	N186,333,000.00	Being payment of May 2023 Bulk Stipends to the Named Camp Leader for the 2802 Delegates of Ateke Tom	05, Jun 2023
Total			N1,174,409,062.50		

To further our calls for increasing transparency and accountability, this table shows the trend analysis for the selected money spent, which is above N5m from January to June 2023.



Grand Total

₦3.19tn

₦2.14tn

Selected top 10 Ministries with high spending from Jan - June

₦999.50bn

Selected top 5 MDAs High Spending from Jan - June

₦559.62m

Selected duplicate payments above N5m to Personal Accounts from Jan - June

₦20.92bn

Selected 5 Ministries with low spending from Jan - June

₦11.43bn

Selected payment above N10m to Contractor's Account from Jan - June

₦2.62bn

Selected duplicate Payments Above N5m to MDAs Accounts from Jan - June

₦1.59bn

Selected suspicious payment above N10m to Contractor's Accounts from Jan - June

₦1.17bn

Selected payments above N5m to Personal Accounts from Jan - June

₦101.36m

Selected MDAs Without Payments Description from Jan - June 2023

Selected payment from MDAs to Contractor's Account above N10m

Here, we followed the trend of payments made to contractor's accounts between January and June 2023. We discovered that N400m was made for Contingency (Bureau of Public Enterprises) from the Office of the Accountant-General of the Federation on May 25, 2023, with the description of Being the Release of Funds for N10bn IFO NIPOST and Subsidiary Companies for the Reform,

Restructuring, and Modernization of NIPOST as Per AIE No. A01-00008715.

In the same light, Fowomaje Heritage Brothers received N13m from the Nigerian Correctional Service on February 17, 2023, with the description as Payment for Osun Ration Liabilities in December 2021. These transactions are way above N10m transfer cap to contractors' accounts in one transfer, which contradicts the guiding principle stated by the FGn.



Selected payment from MDAs to Private Contractor's Account above N10m

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
1	Nigeria Correctional Service	Fowomaje Heritage Brothers	N12,333,481.88	Ration for Ondo for Dec 2022	23, Mar 2023
2	Nigeria Correctional Service	Fowomaje Heritage Brothers	N13,828,547.70	Payment for Osun Ration Liabilities Dec 2021	17, Feb 2023
3	Nigeria Correctional Service	Fowomaje Heritage Brothers	N16,457,809.50	Payment for Oyo Ration Liabilities Nov. 2022	17, Feb 2023
4	Nigeria Institute of Oceanography and Marine Research	Xander Business Solution	N18,162,790.83	Being Payment to the above named Company for Community support Programmes to Rural Farmers and Market Women in Selected Communities in Alagbe, Ayetoro and Ipokia Phase 1	20, Jun 2023
5	Nigeria Institute of Oceanography and Marine Research	Xander Business Solution	N30,271,318.04	Being Payment to the above named Company for Community Support Programmes to Rural Farmers and Market Women in Selected Communities in Alagbe, Ayetoro and Ipokia Phase 1	27, Jun 2023
6	Nigeria Correctional Service	Fowomaje Heritage Brothers	N41,021,788.50	Lagos Ration for March 2023	18, May 2023
7	Nigerian Building And Road Research Institute - Lagos	Lemonade Global Services Ltd	N64,636,831.34	Being payment approved for the construction of Kogin Magaga - Zungurau and Associated roads (Lot 1&2)	30, Jun 2023
8	Federal Ministry of Aviation	Ccecc Nigeria Limited	N122,085,881.80	Being Payment of IPC No. 1 on Contract for Technical Support Services for NAIA Airport Abuja and Port Harcourt Airport	27, Jun 2023
9	Federal Ministry of Youth & Sports Development - Hqtrs	Royaltech Management Services Limited	N228,116,452.31	Being Payment to M/S Royaltech Management Services Limited for the Construction of Hostel at Nnamdi	30, Jun 2023
10	Office of the Accountant-General of the Federation	Contingency (Bureau of Public Enterprises)	N400,000,000.00	Being release of funds in the sum of N10,000,000,000.00 IFO NIPOST and Subsidiary Companies for the Reform, Restructuring and Modernization of NIPOST as per AIE No. A01-00008715.	25, May 2023

Selected payment from MDAs to Private Contractor's Account above N10m

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
11	Nigeria Centre for Disease Control Abuja	Project Matrix Limited	N585,926,078.70	Payment for the Purchase of Microsoft 365 License to NCDC Abuja.	16 Mar 2023
12	Nigerian Building And Road Research Institute - Lagos	Deluxicom Light Services Limited	N708,204,221.74	Being Payment Approved for Construction of 4km Road on Shanono LENI and Associated Roads As Per Brri	30, Jun 2023
13	Nigerian Export Processing Zones Authority	Abilele Projects Nigeria Limited	N710,291,400.57	M/S Abilele being final Payment for the Construction of Internal Roads with Associated Drainage Works at TGIP, Lekki, Lagos	29, Jun 2023
14	Anambra/ Imo Rbda	Kamdez Integrated Solutions Limited	N745,864,361.04	Establishment of Integrated Farm Ishiala Mbano / Onuimo / Okigwe Federal Const. Imo State.	30, Jun 2023
15	Nigerian Export Processing Zones Authority	Proportion Construction Works Nigeria Limited	N1,007,672,611.64	M/S Proportion Construction Being final Payment for the Construction of Access Road with Associated Drainage Works from Lekki Epe Expressway to the TGIP, Lagos	28, Jun 2023
16	Nigerian Export Processing Zones Authority	De Manitoba Resources Limited	N1,243,198,641.76	De Manitoba Resources Being Final Payment For the Completion of Construction of Water Pumping Stations and Extension of Water Hydrant Across the TGIP, Lekki, Lagos	30, Jun 2023
17	National Eye Centre Kaduna	Asims Global Services Ltd	N1,586,908,436.45	Being Payment for the Contract Awarded for the Renovation of Block B at NEC	29 Jan 2023
18	Nigerian Geological Survey Agency	Topfield Ltd	N1,763,653,135.75	Being Progress Payment of 30 % of Job Done to Topfield Iro Job Done on Contract for Geological Enhancement and Development of Lithium, Tantalum, Niobium, Nickel, Chromium and Cobalt.	15 Feb 2023
19	Nigerian Export Processing Zones Authority	Mosra Enerji Limited	N2,134,332,648.31	M/S Mosra Enerji Ltd. Being Final Payment for the Development of Initial 5mw Power Plant and Electrical Reticulation Within Textile and Garment Park, Lekki, Lagos State.	30, Jun 2023
Total			N11,432,966,437.86		

Selected duplicate payments above N5m from MDAs to Personal Accounts

As captured on the opentreasury.gov.ng portal to the govspend.ng platform, transactions reported on the daily financial spending of the government of Nigeria are generally within the stipulated limit of N5m to a Personal Account in a day by the Anti-money Laundering Act. However, some outstanding transactions to some selected individuals revealed a series of payments above N10m into these accounts.

In our review for the months of January

to June 2023, it was noticed that between February 2023 and May 2023, several duplicate transactions were made from the Office of the Special Adviser to the President on Niger Delta to Federal Inland Revenue Services. We also noticed duplicated transactions from the Nigerian Air Force to the Nigerian Airforce Capital Account.



Selected duplicate payment above N5m to Personal Accounts

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
1	Office of the Special Adviser to the President on Niger Delta	Federal Inland Revenue Services	N7,953,506.06	Being payment of VAT for VIKA FARMS LIMITED Iro Training of 100nos Delegates on Livestock Farming and Feed Production in Akwa-Ibom State under PAP	4 Feb 2023
2	Office of the Special Adviser to the President on Niger Delta	Federal Inland Revenue Services	N7,953,506.06	Being payment of VAT for VIKA FARMS LIMITED Iro Training of 100nos Delegates on Livestock Farming and Feed Production in Akwa-Ibom State under PAP	4 Feb 2023
3	Office of the Special Adviser to the President on Niger Delta	Federal Inland Revenue Services	N10,604,674.75	Being payment of WHT for VIKA FARMS LIMITED Iro Training of 100nos Delegates on Livestock Farming and Feed Production in Akwa-Ibom State under PAP	4 Feb 2023
4	Office of the Special Adviser to the President on Niger Delta	Federal Inland Revenue Services	N10,604,674.75	Being payment of WHT for VIKA FARMS LIMITED Iro Training of 100nos Delegates on Livestock Farming and Feed Production in Akwa-Ibom State under PAP	4 Feb 2023
5	Office of the Special Adviser to the President on Niger Delta	Federal Inland Revenue Services	N12,867,450.00	Being payment of WHT made to KRISDERA AGRO ALLIED FARMS LIMITED Iro Training of 110 nos Delegates in Agro Business (Specialised Cassava Cultivation and Processing) in Rivers State under PAP	4 Feb 2023
6	Office of the Special Adviser to the President on Niger Delta	Federal Inland Revenue Services	N9,650,587.50	Being payment of VAT made to KRISDERA AGRO ALLIED FARMS LIMITED Iro Training of 110 nos Delegates in Agro Business (Specialised Cassava Cultivation and processing) in Rivers State under PAP	4 Feb 2023
7	Nigerian Airforce	Nigerian Air Force Capital Account	N114,517,932.79	Balance of 2022 Capital Allocation	15 Feb 2023

Selected duplicate payment above N5m to Personal Accounts

S/N	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION	DATE
8	Nigerian Airforce	Nigerian Air Force Capital Account	N188,058,928.06	Balance of 2022 Capital Allocation	15 Feb 2023
9	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
10	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
11	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
12	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
13	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
14	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
15	Nigerian Airforce	Nigerian Air Force Capital Account	N250,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
16	Nigerian Airforce	Nigerian Air Force Capital Account	N490,000,000.00	Balance of 2022 Capital Allocation	15 Feb 2023
Total			₦2,602,211,259.97		

Selected TOP leading (Spending) MDAs Analaysis from Jan - June

The table below shows the top 10 MDAs with the highest spending from January 1 to June 1, 2023 (Q1-Q2) respectively. The Ministry of Defence spent N663bn on 954 transactions, and the Federal Ministry of Niger Delta with N526bn on 418 transactions, followed by both the Federal Ministry of Agriculture and Federal Ministry of Transport with N517bn on 1,635 transactions and N441bn on 322 transactions.

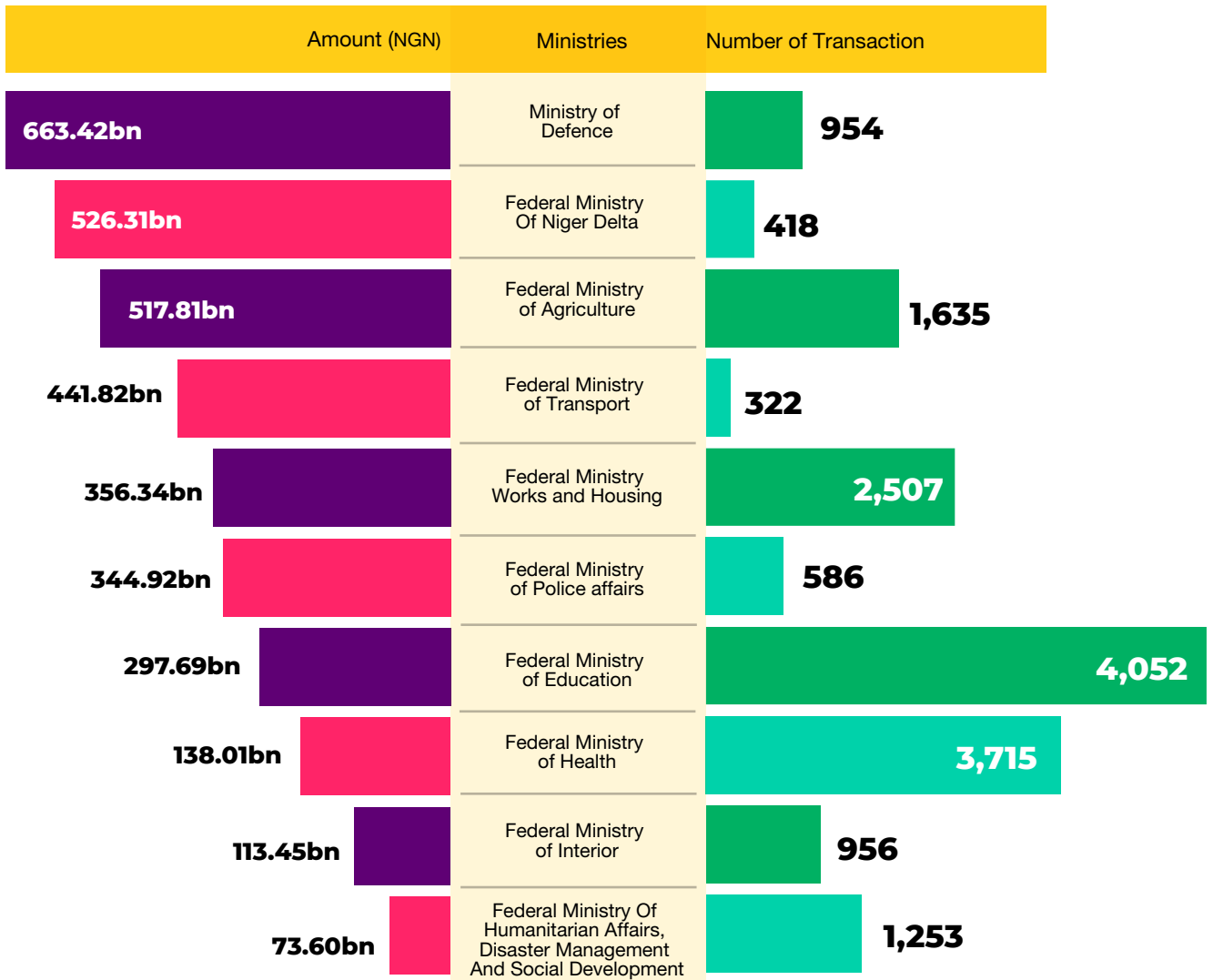
According to these breakdowns, the Federal Ministry of Defence made the most payments in the review period than other ministries like the Federal Ministry of Education and the Federal Ministry of Health.

With this analysis, it's clear that issues around education and health take the back burner in the priorities of the Federal government. The federal government should take seriously investing in these two important indices as they contribute to the macro and micro economy of the country. BudgIT advocates for more targeted investment in education and health systems as it's as important as investing in the country's defense.



Selected Top 10 Ministries with high spending

Total
₦2.15tn

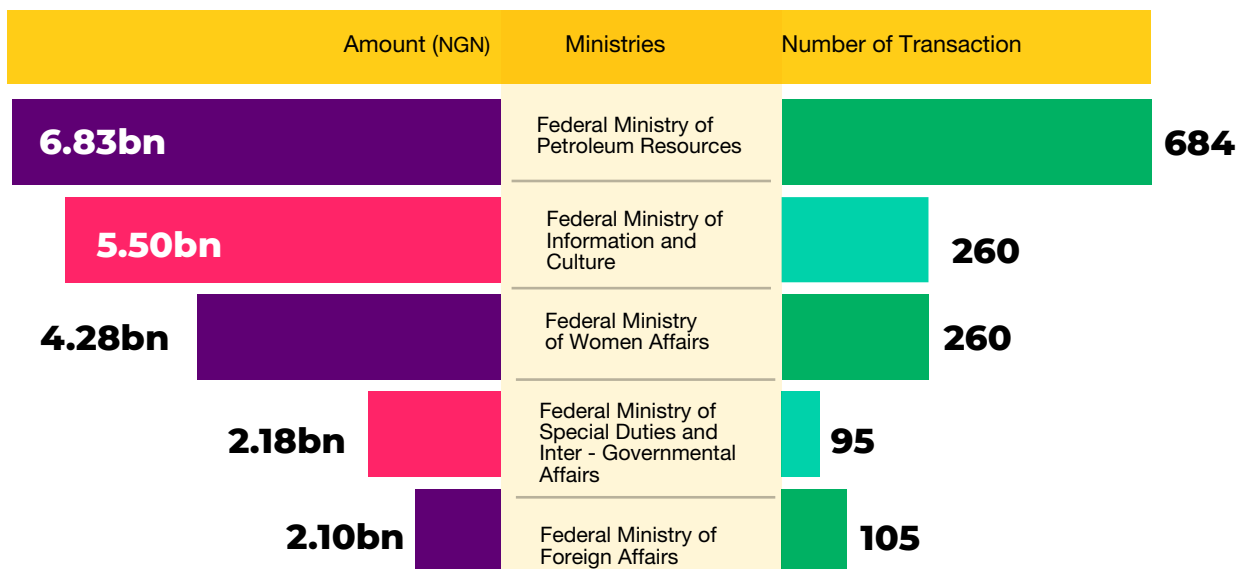


For this section, BudgIT identified some ministries that were considered low in spending from January to June 2023. It starts with the Federal Ministry of Petroleum Resources, spending N6.8b on 684 transactions, and the Federal Ministry of Information and Culture with N5.5b on 260 transactions, followed by the Federal Ministry of Women Affairs with N4.2b on 260 transactions.

The Federal Ministry of Special Duties and Inter-Governmental Affairs and the Federal Ministry of Foreign Affairs were considered to have spent the least of the overall spending from January - June 2023.

5 Ministries with low spending from Jan - June

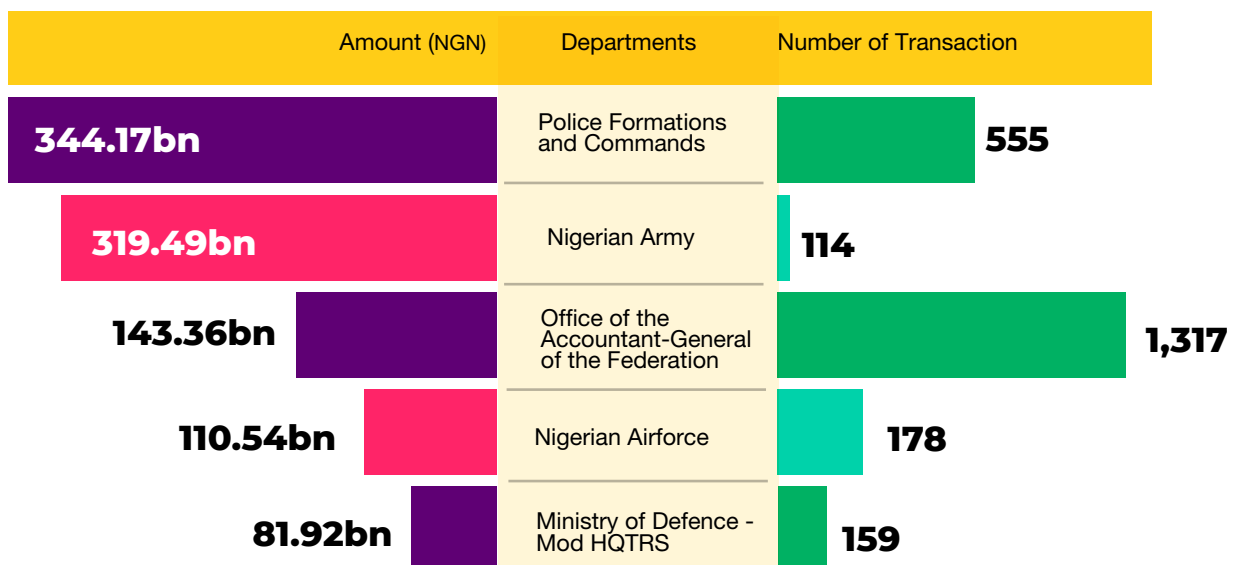
Total
₦20.92bn



In this section, we also discovered the Top 5 Department and Agencies with high spending from January to June 2023. The police command spent N344b on 555 transactions, with the Nigerian Army spent N319b on 114 transactions, followed by the Office of the accountant-general of the Federation with N143b on 1,317 transactions.

Top 5 Departments and Agencies from Jan - June 2023

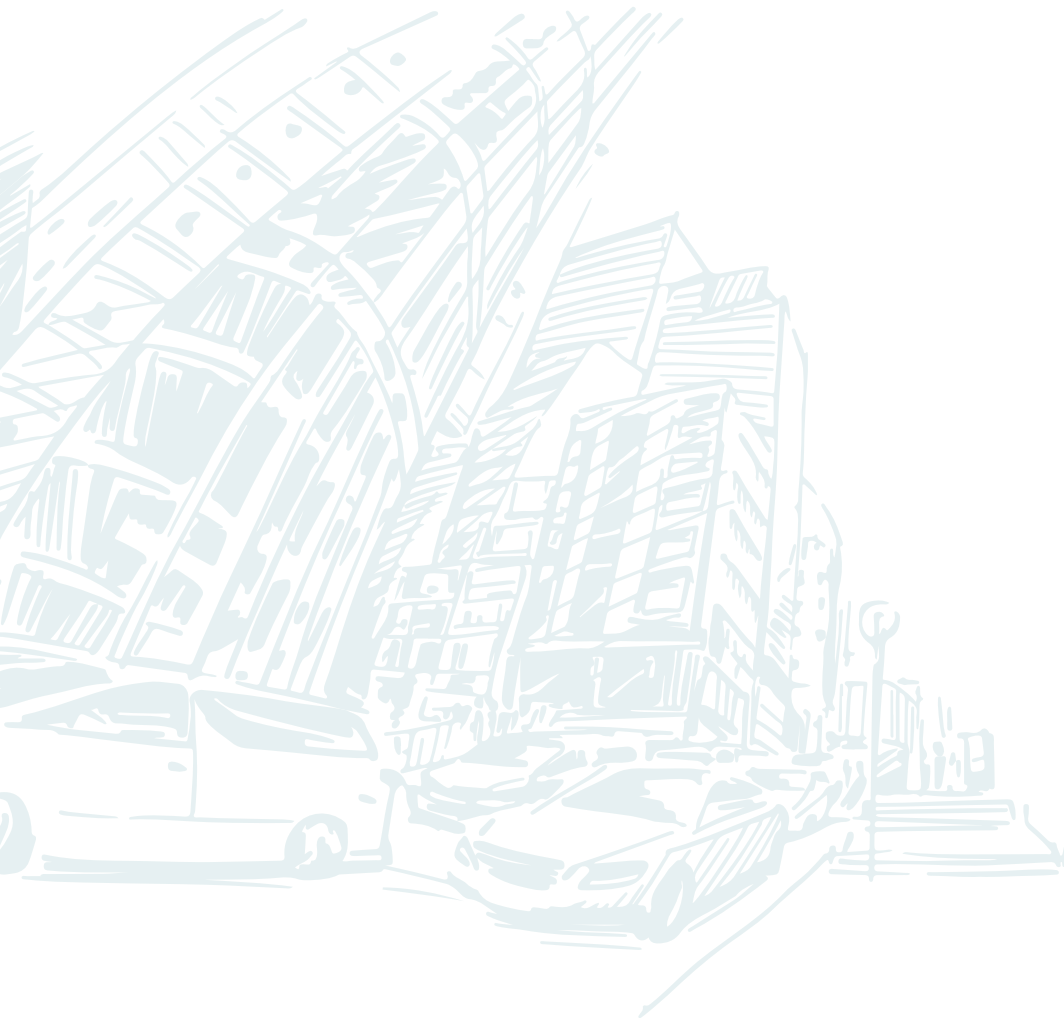
Total
₦999.50bn



Conclusion

BudgIT will continue to use MDA's- Ministries, Departments and Agencies- data to promote transparency and accountability; we believe this will positively impact Nigerian's understanding and empower citizens to engage with their representatives. The citizens will be able to have a hand on what the country's resources are spent on, how it's spent and if the interests of Nigerians are at the centre of these expenditures.

In addition, citizens will better understand the government's activities, building public trust and confidence in this democracy. We believe BudgIT's work, as well as other Civil Society Organizations, will continue to demand more open government policies and push for value for money.



Recommendations

To create an atmosphere of transparency and accountability, established rules governing how much can be sent to personal accounts, and for what purposes, must be strictly followed. As clearly seen in the table above covering January - June 2023, we have seen multi-million nairas paid into Personal Accounts on behalf of Ministries and Contractors. Some of these payments seem very suspicious, and it should raise the eyebrows of every Nigerian.



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