

Analysis of
Federal Government
Spending from the
Opentreasury Portal

July - December

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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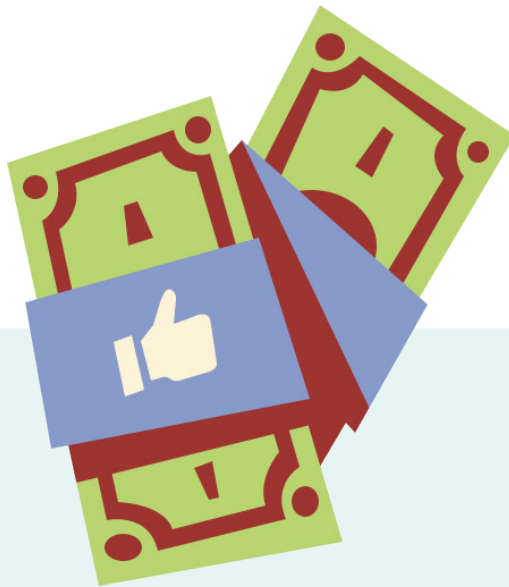
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ACRONYMS

Abbreviation	Meaning
FGN	Federal Government of Nigeria
ARCN	Agricultural Research Council of Nigeria
NA	Nigerian Army
NEMA	National Emergency Management Agency
FGC	Federal Government College (Garki)
NEC	Nomadic Education Commission
NCS	Nigeria Correctional Service
FMF	Federal Ministry of Finance
FNPH	Federal Neuropsychiatric Hospital
FMWH	Federal Ministry of Works And Housing
OOSAPND	Office of the Special Adviser to the President on Niger Delta
FMARD	Federal Ministry of Agriculture and Rural Development
NIOMR	Nigeria Institute of Oceanography and Marine Research
NICT	National Institute of Construction Technology
NYSC	National Youth Service Corps
FCA	Federal College of Agriculture
NHRC	National Human Rights Commission
BCDA	Border Communities Development Agency
NRICT	National Research Institute for Chemical Technology
NTA	Nigerian Television Authority
PFC	Police Formations and Commands
PCC	Public Complaints Commission
FMA	Federal Ministry of Aviation
FMFBNP	Federal Ministry of Finance, Budget and National Planning
NBRRI	Nigerian Building and Road Research Institute
FCC	Federal Cooperative College
FGSHLB	Federal Government Staff Housing Loans Board
FMW	Federal Ministry of Works
NASENI	National Agency for Science and Engineering Infrastructure
UBEC	Universal Basic Education Commission
NREA	National Rural Electrification Agency
OAGF	Office of the Accountant-General of the Federation
NSRDA	National Space Research and Development Agency
SGF	Secretary to the Government of the Federation
UNTH	University of Nigeria Teaching Hospital
FMWA	Federal Ministry of Women Affairs
FMPA	Federal Ministry of Police Affairs
PTAD	Pension Transitional Arrangement Department
PTI	Petroleum Training Institute
ECN	Energy Commission of Nigeria
FPI	Federal Produce Inspection
NOFC	National Obstetric Fistula Centre
FMCDE	Federal Ministry of Communications and Digital Economy
AGF	Auditor General for the Federation
FMF	Federal Ministry of Finance
SH	State House

ACRONYMS

Abbreviation	Meaning
FCFMT	Federal College of Fisheries and Marine Technology
NPC	National Productivity Centre
PFC	Police Formations and Commands
NPC	National Population Commission
PDI	Project Development Institute
EFCC	Economic and Financial Crimes Commission
FRMA	Federal Road Maintenance Agency
NSCDC	Nigeria Security and Civil Defence Corps
NFIU	Nigerian Financial Intelligence Unit
FMD	Federal Ministry of Defence
FME	Federal Ministry of Education
FMH	Federal Ministry of Health
FMWH	Federal Ministry of Works and Housing
FMN	Federal Ministry of Interior
FMSTI	Federal Ministry of Science, Technology and Innovation
FMND	Federal Ministry of Niger Delta
FMWR	Federal Ministry of Water Resources
FMT	Federal Ministry of Transport
FMYSD	Federal Ministry of Youth and Sports Development
FMP	Federal Ministry of Power
FMJ	Federal Ministry of Justice
FMITI	Federal Ministry of Industry, Trade and Investments
FMLE	Federal Ministry of Labour and Employment
FME	Federal Ministry of Environment
FMA	Federal Ministry of Aviation
FMPR	Federal Ministry of Petroleum Resources
FCTA	Federal Capital Territory Administration
FMIC	Federal Ministry of Information and Culture
FMMSD	Federal Ministry of Mines and Steel Development
FMFA	Federal Ministry of Foreign Affairs
FMPA	Federal Ministry of Police Affairs
PFC	Police Formations and Commands
NSA	National Security Adviser
NM	Nass Management
SGF	Secretary to the Government of the Federation
NA	Nigerian Airforce
NJC	National Judicial Council
FMSDIGA	Federal Ministry of Special Duties and Inter-Governmental Affairs
FMHADMSD	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development



N9.243tn

In-depth analysis of Federal Government Spending from July to December 2023, including Payments Disbursed to Ministries, Contractors, Personal Accounts and Duplicate Payments.

Executive Summary

Over the last three years, BudgIT has conducted meticulous research on selected payment transactions extracted from the Open Treasury Portal. This portal provides information about the Nigerian Federal Government's spending on various projects, such as road construction, agencies' building maintenance, gutter drainage, office furniture supply, borehole provision to communities, and salary payments. Payments were also made to ministries, agencies, contractors, and individual accounts to execute their respective projects.

While conducting desk research through the last three years, BudgIT has discovered transactions duplicated and disbursed across multiple accounts belonging to individuals, contractors, and Ministries, Department and Agencies (MDAs) which has amounted to N14 trillion with a total of 96,287 transactions.

BudgIT, a civic-tech organization committed to promoting transparency and accountability in public funds use, presents the Govspend half-year (H1 and H2) comprehensive report—on the Federal Government of Nigeria (FGN) disbursement of funds to Ministries, Departments, and Agencies (MDAs), contractors, and individuals for various projects across the country—to push for transparency and accountability. This report covers the H2 daily payment transactions. In addition, the report aims to provide an in-depth understanding of public funds utilization.

In H1 2023, BudgIT released an extensive investigation conducted to ensure payments made to different MDAs, contractors, and individuals were transparent, accountable, and used for the intended projects. BudgIT gave honest recommendations on how best the government can track transactions after payments. The research findings also focused on identifying duplicate payments for projects intended for one-time execution or previously completed but still reflected in the payment records.

The report highlighted the importance of transparency and accountability in the use of public funds and recommended that the government implement measures to prevent the occurrence of duplicate payments and ensure public funds are used effectively and efficiently. For the H1 report, we discovered how selected payments gulped up to N3.19tn with a comprehensive breakdown of over 20,000 transactions. For the reporting period, the Ministry of Defence received the highest payments of N663bn with 954 transactions. While insecurity continues to grow in the country, the Ministry of Defence's current expenses have not yielded so much evidence in contrast with its current spending.

For H2 2023, we focused on analyzing payment trends across various ministries, contractors, and individual accounts. This report provides recommendations on how to effectively monitor and prevent duplicate transactions in the future. Between July and December 2023, a total of N9.243tn was paid out to contractors, ministries, and individuals

for various projects in the country. BudgIT's investigation, however, revealed that some of these payments were duplicated and many appeared suspicious.

This report shows our submission on selected transactions, where we discovered that daily transactions without description to contractors and MDAs accounts resulted in N18b, transactions above N10m to the contractor's account totaled N2.8bn, while daily payments above N5m to personal accounts amounted to N525m. Duplicate daily payment transactions above N5m to ministries and

departments (MDAs) accounts totaled N49bn. Suspicious transactions above N10m to the contractor's account amounted to N8.88bn, while those above N5m to personal accounts amounted to N196m. Furthermore, ministries with high allocations totaled N6.8trn, while those with low allocations received N87m. Finally, the top Departments and Agencies with high allocations were N2.4trn.

To give a clear picture of spending across all selected MDAs, we have presented a table below, which shows the breakdown of payments across board through H2 2023.



Grand Total
N9.243tn

N6.8tn

Top Ministries With High Spending

N2.4tn

Top MdAs With High Spending From July To December 2023

N49bn

Selected Duplicate Payments Above N5 Million to MDAs Accounts From July To December

N18bn

Selected MDAs Without Payment Description From July To December

N8.88bn

Suspicious Payments Above N10 Million To Contractors' Accounts From July To December

N2.8bn

Selected Transaction Payment Above N10 Million To Contractor's Account From July To December

N558m

Selected Payments Above N5 Million To Individual's Account From July To December

N196m

Suspicious Payments Above N5 Million To Individual's Accounts From July To December

Selected MDAs Without Payment Description From July To December 2023

In this category, we discovered that over N18bn was paid by different government agencies to different contractors without detailed descriptions. We also noticed that over 55 daily transaction payments were made from July to December 2023. The Nigerian Army paid N5.2bn and N5bn respectively to HQ Nigerian Army Finance Corps on the same date - August 12, 2023, without a proper description of the funds' use. Similarly, the Agricultural Research Council of Nigeria paid N218m to JRB Solar Investment Ltd and the Environmental Health Registration Council of Nigeria paid N10m to Haassaal Global Industries Nig Ltd without a proper

description, as the description lacks what is to be delivered or the location where the project is meant to be implemented. As it appears, it's easy for funds to simply disappear from the Ministries, Departments and Agencies' accounts.

Transactions without proper payment seemed minimal during our H1 2023 analysis but became abysmally beyond control in H2 2023. BudgIT urges all ministries and agencies that handle payments to vendors to do so with detailed descriptions, as this will help the public to have a better understanding of what these funds were used for and the value of money.



Selected MDAs Without Payment Description From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
1	10, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	B.SOLAR ENERGY LIMITED	₦109m	NONE
2	10, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	4PLUS SOLAR ENERGY LIMITED	₦100m	NONE
3	11, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	JRB SOLAR INVESTMENT LTD	₦218m	NONE
4	11, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦17m	NONE
5	11, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	HAWAWU GLOBAL VENTURES LIMITED	₦116m	NONE
6	11, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦11m	NONE
7	13, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	JOYDRILL INTEGRATED SERVICES LIMITED	₦109m	NONE
8	13, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦8m	NONE
9	13, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	OVERZOOM GLOBAL INVESTMENT SERVICES LIMITED	₦95m	NONE
10	13, Jul 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦8m	NONE
11	12, Aug 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦5b	NONE
12	12, Aug 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦5.2b	NONE
13	12, Aug 2023	NIGERIAN ARMY		₦477m	NONE
14	17, Aug 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	HQ NIGERIAN ARMY FINANCE CORPS	₦262m	NONE
15	17, Aug 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	SPARKTECH GLOBAL VENTURES LIMITED	₦20m	NONE
16	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	FEDERAL INLAND REVENUE SERVICES	₦35m	NONE
17	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	GO SMART THINGS NIGERIA LIMITED	₦25m	NONE
			G-SNOW ICE VENTURES LIMITED		

Selected MDAs Without Payment Description From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
18	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	NAGURAFE TRADING LTD	₦33m	NONE
19	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	AMEENWASE INVESTMENT LTD	₦34m	NONE
20	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	GLOBE HUB VENTURES AND SERVICES LTD	₦32m	NONE
21	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	YUSAKKO NIGERIA LIMITED	₦82m	NONE
22	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	GADZAMA PLAIN TECH LTD	₦32m	NONE
23	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	DANWUDILAWA NIG VENTURES LTD	₦30m	NONE
24	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	GOOD LENGHT VENTURES LTD	₦31m	NONE
25	30, Sep 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	DGY INVESTMENT AND SERVICES LTD	₦35m	NONE
26	03, Oct 2023	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	HAASSAAL GLOBAL INDUSTRIES NIG LTD	₦10m	NONE
27	03, Oct 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦4b	NONE
28	09, Oct 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	SMV NIGERIA LTD	₦27m	NONE
29	10, Oct 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	MAIDO LIMITED	₦17m	NONE
30	10, Oct 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	KANNON ROYAL RESOURCES LTD	₦12m	NONE
31	10, Oct 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	DVC-MULTI VENTURES LTD	₦20m	NONE
32	10, Oct 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	GLOBAL BUILDERS LIMITED	₦44m	NONE
33	10, Oct 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FAMZY . FAMZY NIG. LTD	₦80m	NONE
34	10, Oct 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	KUWAJE VENTURES LTD	₦27m	NONE
35	10, Oct 2023	NATIONAL EMERGENCY MANAGEMENT AGENCY	FULBE AGRO AND PRODUCE LTD	₦41m	NONE

Selected MDAs Without Payment Description From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
36	03, Nov 2023	FGC GARKI	FASALINA BLESS GLOBAL RESOURCES LIMITED	₦12m	NONE
37	03, Nov 2023	NOMADIC EDUCATION COMMISSION	AMIS & S GLOBAL MERCHANTS LTD	₦16m	NONE
38	03, Nov 2023	NOMADIC EDUCATION COMMISSION	MABCAN ENGINEERING AND CONSTRUCTION LIMITED	₦67m	NONE
39	03, Nov 2023	NOMADIC EDUCATION COMMISSION	BLUE OPAL ENGINEERING RESOURCES LTD	₦20m	NONE
40	03, Nov 2023	NOMADIC EDUCATION COMMISSION	OBSIDIAN INTERNATIONAL RESOURCES LIMITED	₦20m	NONE
41	03, Nov 2023	NOMADIC EDUCATION COMMISSION	M & A INTEGRATED SERVICES LTD	₦16m	NONE
42	12, Nov 2023	NIGERIA CORRECTIONAL SERVICE	HIMMAD 86 NIG ENT	₦23m	NONE
43	18, Nov 2023	FEDERAL MINISTRY OF FINANCE - HQTRS	EAS INSURANCE BROKERS LIMITED	₦15m	NONE
44	29, Nov 2023	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, BUDO-EGBA, KWARA STATE	MUSTAF MANSUL NIG LTD	₦15m	NONE
45	29, Nov 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦98m	NONE
46	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	GHOST ZEE LIMITED	₦217m	NONE
47	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦18m	NONE
48	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦31m	NONE
49	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦30m	NONE
50	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦17m	NONE
51	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦31m	NONE
52	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦20m	NONE

Selected MDAs Without Payment Description From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
53	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL INLAND REVENUE SERVICES	₦17m	NONE
54	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	JOYDRILL INTEGRATED SERVICES LIMITED	₦109m	NONE
55	13, Dec 2023	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	BRIGHTECH RESOURCES LIMITED	₦393m	NONE
Total				₦18bn	

Selected Transaction Payment Above N10 Million To Contractor's Account From July To December 2023

In the table below, sixty selected transactions are listed out of several payments discovered on the Open Treasury Portal between July to December 2023, as payments made to the contractor's account. We discovered that N240m was made to Amna Multi Trading Company Nig Ltd by the Federal Ministry of Agriculture and Rural Development Hqtrs with a description of being Payment for the Construction of 1.0km Asphaltic Road with Reinforced Concrete Drains and Culvert at Sabuwar Anguwan Community Kaduna State on July 12, 2023. In the same light, Zima Adams

Nationwide Autos Ltd received 96m from the Office of the Special Adviser to the President on Niger Delta on July 13, 2023, being Payment for Investor Relations Officer (IRO) and Supply of 2 Nos—Toyota Hilux 2022 Model full option for Pre-Authorized Payments (PAP) Office. The Gabaaw Associate Ltd received N16m from the Nigeria Correctional Service on August 31, 2023. These transaction payments exceed the N10m transfer cap to the contractor's accounts, which contradicts the guiding principle stated by the Federal Government of Nigeria (FGN).



Selected Transaction Payment Above ₦10 Million To Contractor's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
1	11 Jul 2023	FEDERAL MINISTRY OF WORKS AND HOUSING	ANGEL BASIL GLOBAL INVESTMENT NIG LTD	₦14m	BEING FINAL PAYMENT FOR THE PROVISION OF DEEP WELL BOREHOLE AT OKPATU UDI LGA IN ENUGU STATE
2	12 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	BOFAB NIGERIA LIMITED	₦72m	BEING PAYMENT IRO RENOVATION AND FURNISHING OF THE PAP DELTA STATE LIAISON OFFICE
3	12 Jul 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	EL-MAFROOK NIG LTD	₦239m	BEING PAYMENT FOR THE CONSTRUCTION OF 1.0 KM ASPHALTIC ROAD WITH REINFORCE CONCRETE DRAINAGE AND AYAGAN -FARMAN DUTSE KUDAN LGA KADUNA STATE
4	12 Jul 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	AMNA MULTI TRADING COMPANY NIG LTD	₦240m	BEING PAYMENT FOR THE CONSTRUCTION OF 1.0KM ASPHALTIC ROAD WITH REINFORCED CONCRETE DRAINS AND CULVERT AT SABUWAR ANGUWAN COMMUNITY KADUNA STATE
5	12 Jul 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	INTENSECEM.NIG.L TD	₦111m	BEING PAYMENT FOR THE CONSTRUCTION OF 0.5KM ASPHALTIC ROAD WITH REINFORCE CONCRETE DRAINAGE AT WUYE COMMUNITY ROAD FCT ABUJA
6	12 Jul 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	OPEN-NG TECHNOLOGY SERVICES LTD	₦85m	BEING PAYMENT MADE TO THE ABOVE NAMED COMPANY FOR EQUIPPING OF THE ENTERPRISE CONTENT MANAGEMENT SCANNING ROOM FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT
7	13 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	ZIMA ADAMS NATIONWIDE	₦96m	BEING PAYMENT IRO SUPPLY OF 2NOS. TOYOTA HILUX 2022 MODEL FULL OPTION FOR PAP OFFICE
8	13 Jul 2023	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	AUTOS LTD RKK INSPIRE SERVICES LTD	₦83m	BEING PAYMENT TO THE ABOVE NAMED COMPANY FOR CONSTRUCTION OF 1 KM ROAD POWERED BY RENEWABLE SOURCE IN BERKELEY DRIVE VIA OUR DAILY MANNA CLOSE, LEKKI, LAGOS STATE
9	13 Jul 2023	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	RKK INSPIRE SERVICES LTD	₦122m	BEING PAYMENT TO THE ABOVE NAMED COMPANY FOR PROVISION OF SOLAR WATER BOREHOLE WITH STEEL OVERHEAD TANKS, STREET LIGHT IN FADAN KAGOMA, JEMA LGA, KADUNA STATE
10	14 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	ZIMA ADAMS NATIONWIDE AUTOS LTD	₦96m	BEING PAYMENT IRO SUPPLY OF 2NOS. TOYOTA HILUX 2022 MODEL FULL OPTION FOR PAP OFFICE

Selected Transaction Payment Above ₦10 Million To Contractor's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
11	30, Aug 2023	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY, UROMI, EDO STATE	MAGNATE-LIGNE GLOBAL SERVICES LIMITED	₦22m	BEING PAYMENT TO CONTRACTOR FOR THE CONSTRUCTION OF 1KM ROAD AT UMUEZE IBUSA, OSHIMILI LGA DELTA STATE
12	30, Aug 2023	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY, UROMI, EDO STATE	ALPHA VISION ENGINEERING LIMITED	₦22m	BEING PAYMENT TO CONTRACTOR FOR THE RENOVATION AND FURNISHING OF SOME SELECTED SCHOOLS IN DELTA NORTH SENATORIAL DISTRICT, DELTA STATE
13	30, Aug 2023	NATIONAL YOUTH SERVICE CORPS (NYSC)	TRANSONE TECHNOLOGY	₦19m	BEING PAYMENT FOR THE PRINTING AND SUPPLY OF 200,000(DG'S MESSAGE LEAFLET)(OC/23/2066)
14	30, Aug 2023	NIGERIA CORRECTIONAL SERVICE	TWYSE FORD GLOBAL VENTURES	₦17m	CONST AND FURNISHING OF ADMIN BLOCK AT DUKPA FARM CC 2021
15	31, Aug 2023	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	PURE DIAMOND CONSULT LTD	₦17m	REQUEST FOR PAYMENT SUPPLY AND INSTALLATION OF SOLAR STREET LIGHT IN DASSUN/LAGUN COMMUNITIES OF LAVUN LGA, NIGER STATE (LOT 54)
16	31, Aug 2023	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	K-BLOOM INTERNATIONAL COMPANY LTD	₦16m	REQUEST FOR PAYMENT FOR THE PROCUREMENT OF EMPOWERMENT ITEMS FOR YOUTH AND WOMEN IN ABIA STATE LOT G59
17	31, Aug 2023	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	OJIDOE-LIGNE ENGINEERING COMPANY LIMITED	₦15m	REQUEST FOR PAYMENT FOR THE TRAINING/ SENSITIZATION OF YOUTH, WOMEN AND MEN ON MECHANISED FARMING IN IDAH FEDERAL CONSTITUENCY, KOGI STATE LOT C65
18	31, Aug 2023	NATIONAL HUMAN RIGHTS COMMISSION	BETHEL INSURANCE BROKERS LIMITED	₦19m	NHRC BALANCE PAYMENT FOR THE RENEWAL OF THE INSURANCE PACKAGE WHICH COVERS FIRE AND SPECIAL PERILS AND BURGLARY POLICIES FOR THE PERIODS OF OCTOBER 2023 TO MARCH 2024
19	31, Aug 2023	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY, UROMI, EDO STATE	TRUKEL SERVICES LTD	₦22m	BEING PAYMENT TO CONTRACTOR FOR CAPACITY BUILDING AND ENTREPRENEURSHIP DEVELOPMENT FOR FULANI SETTLERS, OSUN STATE
20	31, Aug 2023	NIGERIA CORRECTIONAL SERVICE	GABAAW ASSOCIATE LTD	₦16m	PAYMENT FOR MAY RATION TO BORNO COMMAND
21	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	JOUMAWAS NIGERIA LIMITED	₦25m	BEING 30% MOBILIZATION FOR THE ELECTRIFICATION THROUGH THE INSTALLATION OF SOLAR POWERED STREETLIGHT IN SELECTED COMMUNITIES IN ANSOSED ANAMBRA, ANAMBRA STATE LOT A18
22	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	IDEAL CRYSTAL LIMITED	₦31m	BEING 20% BAL (50) PAYMENT FOR THE CONSTRUCTION OF CLASSROOMS FOR SCHOOLS IN GOMBE CENTRAL SENATORIAL DISTRICT, GOMBE STATE LOT A12

Selected Transaction Payment Above ₦10 Million To Contractor's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
23	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	ALHAJI JIMOH FOLORUNSHO (NIGERIA) LIMITED	₦28m	BEING PAYMENT FOR SUPPLY AND INSTALLATION OF SOLAR STREET LIGHTS IN WARRI FEDERAL CONSTITUENCY OF DELTA STATE LOT A9
24	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	A I K CONSTRUCTION LTD	₦49m	PAYMENT FOR RENOVATION OF ADMIN BLOCK, INTRODUCTION OF RAZOR WIRE TO FENCE AND CONSTRUCTION OF 2NR CONCRETE OBSERVATION TOWER AT JOS
25	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	JOSIDAT GLOBAL CONCEPT NIG LTD	₦32m	BEING PAYMENT FOR THE PROVISION OF SOLAR POWERED BOREHOLE/STREET LIGHTS AT ABBI IN NDUKWA WEST LGA, DELTA STATE. LOT A24
26	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	HAMEENA TRAINING AND LOGISTICS LIMITED KATSINA	₦37m	BEING PAYMENT FOR THE TRAINING AND EMPOWERMENT OF YOUTHS IN NANGERE LGA, YOBE SOUTH SENATORIAL DISTRICT, YOBE STATE LOT A154
27	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	LARIA CONSTRUCTION NIG. LTD.	₦36m	BEING PAYMENT FOR THE COMPLETION OF ACCESS ROAD AT GOVERNMENT GIRLS DAY SECONDARY SCHOOL, KAZAURE LOCAL GOVERNMENT AREA, JIGAWA STATE
28	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	JILDEN ENGINEERING LIMITED	₦30m	BEING PAYMENT FOR THE PROVISION OF SOLAR POWERED BOREHOLE AND STREET LIGHTS AT ELEMEBIRI IN SAGBAMA LGA, BAYELSA STATE
29	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	KARIFBASE RESOURCES NIGERIA LIMITED	₦39m	PAYMENT FOR INTERNAL ELECTRIFICATION AT OKENE
30	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	HIMMAD NIGERIA LTD.	₦41m	PAYMENT FOR CONSTRUCTION OF 4 UNITS CONCRETE STOREY CELL BLOCK AT YOLA NEW
31	26, Oct 2023	FEDERAL MEDICAL CENTRE, BAYELSA STATE	DASH CONNECTIONS NIG LTD	₦25m	DASH CONNECTION NIG. LTD PAYMENT OF 30% MOBILIZATION FEE FOR PROCUREMENT/ INSTALLATION OF HOSPITAL EQUIPMENT
32	26, Oct 2023	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	SADEX ENGINEERING LTD.	₦43m	BEING PAYMENT FOR THE CONSTRUCTION OF SHOPS AND FENCING AT HADEJIA MINI STADIUM IN JIGAWA NORTH EAST SENATORIAL DISTRICT
33	26, Oct 2023	NIGERIAN TELEVISION AUTHORITY	ECALPEMOS TECHNOLOGY LTD	₦42m	BEING PAYMENT MADE TO ECALPEMOS TECHNOLOGIES LTD IN RESPECT OF THE UPGRADE OF WONDERCUBE PLAYOUT CENTER AT NTA HEADQUARTERS, ABUJA
34	26, Oct 2023	POLICE FORMATIONS AND COMMANDS	ASKANDERRIA NIGERIA LIMITED	₦34m	BEING PAYMENT FOR SUPPLY 40,000 LITRES OF DIESEL (AGO) TO FHQ STAND-BY GENERATOR'S TANK, LOUIS EDET HOUSE FHQ AREA 11, ABUJA

Selected Transaction Payment Above ₦10 Million To Contractor's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
35	26, Oct 2023	PUBLIC COMPLAINTS COMMISSION	HICY MULTIPURPOSE COOPERATIVE SOCIETY LTD	₦29m	PCC OCTOBER 2023 HICY STAFF DEDUCTION
36	27, Oct 2023	INSTITUTE OF AGRICULTURAL RESEARCH - ZARIA	MANBAN GLOBAL CONCEPTS NIG LTD	₦35m	BEING PAYMENT IN RESPECT OF PROVISION FOR GRANTS AND EMPOWERMENT FOR FARMERS IN KEANA, NASARAWA STATE FOR 2023 CAPITAL PROJECT
37	27, Oct 2023	FEDERAL MINISTRY OF AVIATION	DIGIT TOTAL ENGINEERING LTD	₦25m	BEING PAYMENT ON CONTRACT FOR THE SUPPLY AND INSTALLATION OF 500KVA, 33/0.415KV TRANSFORMER FOR THE AFRICAN AVIATION AND AEROSPACE UNIVERSITY (AAAU), ABUJA
38	27, Oct 2023	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	TECHSPECIALIST CONSULTING LIMITED	₦28m	PYT FOR PROVISION OF ACCESS CONTROL AND SECURITY SURVEILLIANCE FOR THE 3 MINISTRY OF FINANCE INCORPORATED [MOFI] PROJECT UNDER 2022
39	27, Oct 2023	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	CHUSKING NIGERIA LIMITED	₦29m	BEING 5% RETENTION PAYMENT APPROVED FOR THE CONSTRUCTION OF COMMUNITY HALL AT UMUISI BENDE LGA ABIA STATE AS PER BRRI/1082/S.491/1/PG27
40	27, Oct 2023	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	MHISTA PREVAIL GLOBAL CONCEPT LIMITED	₦34m	BEING PAYMENT APPROVED FOR THE CONSTRUCTION OF VISION AFRICA HOSPITAL CENTER AT ITEM, BENDE LGA USING NBRRRI INTERLOVING BRICKS MAKING TECHNOLOGY AS PER BRRI/1082/S.564/1/PG96
41	27, Nov 2023	FEDERAL COOPERATIVE COLLEGE - IBADAN	UNITED PEACE PROJECTS CONSTRUCTION LTD	₦29m	BEING FINAL PAYMENT FOR GRADING OF RURAL ROADS IN SELECTED COMMUNITIES OWO LGA, ONDO STATE
42	27, Nov 2023	FEDERAL COOPERATIVE COLLEGE - IBADAN	BOLVILLE TECHNOLOGY AND SERVICES COMPANY LTD	₦49m	BEING FINAL PAYMENT FOR THE PROCUREMENT OF FURNITURE, NETWORKING ETC FOR 500 SEATER CBT CENTER
43	27, Nov 2023	FEDERAL COOPERATIVE COLLEGE - OJI RIVER	DE ORACLE DYNAMIC LINKS LTD	₦47m	BEING PAYMENT FOR THE PROVISION AND INSTALLATION OF SOLAR STREET LIGHTS IN SELECTED COMMUNITIES IN WARRI FEDERAL CONSTITUENCY, DELTA STATE EXECUTED BY DE ORACLE DYNAMIC LINKS LTD
44	27, Nov 2023	FEDERAL GOVT STAFF HOUSING LOANS BOARD	PRESCIENT GLOBAL ENERGY LTD KANO	₦29m	PAYMENT FOR PURCHASING LOAN FOR A 3BEDROOM @ BLOCK A & B, FLAT 08 & 07, PLOT NO. 1038 PRESCIENT ESTATE, KAURA DISTRICT, CADASTRAL ZONE B11 FCT ABUJA IRO FAROOQ H. A. & MUHAMMAD L. H HB/732/2023 & 730
45	27, Nov 2023	FEDERAL MINISTRY OF EDUCATION - HQTRS	DANJIRO NIGERIA LIMITED	₦35m	JOB ORDER FOR M/S DANJIRO NIG LTD FOR THE REHABILITATION OF BURNT LABORATORY BLOCK AT FEDERAL GOVERNMENT GIRLS COLLEGE TAMBUWAL, SOKOTO STATE
46	27, Nov 2023	FEDERAL MINISTRY OF WORKS	DOLE INTERNATIONAL COMPANY LIMITED	₦42m	BEING FINAL PAYMENT FOR THE CONSTRUCTION OF INTEGRATED 3-IN-1 SOLAR STREET LIGHTS IN BAYELSA CENTRAL, BAYELSA STATE

Selected Transaction Payment Above ₦10 Million To Contractor's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
47	27, Nov 2023	FEDERAL MINISTRY OF WORKS	ADOLAKS KONTINENTAL LTD	₦25m	BEING FINAL PAYMENT FOR THE URBAN RENEWAL AND SLUM UPGRADING INVOLVING CONSTRUCTION/REHABILITATION OF ROADS CULVERT AND DRAINS AT OSODI, LAGOS STATE
48	27, Nov 2023	FEDERAL MINISTRY OF WORKS	INTEGRAL CONTRACTORS LTD	₦38m	BEING FINAL PAYMENT FOR THE RENOVATION, IMPROVEMENT OF PERIMETER FENCE WALL & REPLACEMENT AND FIXTURE AT FEDERAL SEC. OWERRI, IMO STATE
49	27, Nov 2023	FEDERAL MINISTRY OF WORKS	RAJAB ENTERPRISES NIGERIA LIMITED	₦38m	BEING FINAL PAYMENT FOR THE CONSTRUCTION OF 3NO BLOCKS OF 3 CLASSROOMS AT NATSINI PRIMARY SCHOOL, JADA & BACHAKA PRIMARY SCHOOL
50	27, Nov 2023	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	MUHAMMED SALISU	₦26m	DR. DAHIRU MOHAMMED ESTACODE, FLIGHT TICKET AND VISA PROCESSING FOR THE WORKING VISIT TO CZECH REPUBLIC, ITALY NORWAY, DUBAI AND TURKEY ON 21ST TO 30TH NOVEMBER, 2023
51	31, Dec 2023	BUREAU OF PUBLIC SERVICE REFORMS	FINAVARIO NIGERIA LTD	₦28m	BEING PAYMENT TO MESSRS FINAVARIO NIG LTD FOR THE INSTITUTIONAL ASSESSMENT AND CAPACITY BUILDING PROGRAMME FOR MDAS ON REFORM IMPROVEMENT AND CHANGE AT A CONTRACT SUM OF 33,995,000
52	31, Dec 2023	UNIVERSAL BASIC EDUCATION (UBE)	CRYSTALITE HEIGHS NIG. LTD	₦35m	CONSTRUCTION OF UBEC JUNIOR SECONDARY/VOCATIONAL SCHOOL WITH BOREHOLE, FURNISHING AND PROVISION OF PHONE REPAIRS AND ELECTRICAL WIRING EQUIPMENT
53	31, Dec 2023	COMMISSION FEDERAL MINISTRY OF WORKS	IDC CONSTRUCTION LTD	₦44m	BEING PAYMENT FOR THE SPECIAL REPAIRS OF IHIALA-ISSEKE ORLU ROAD INCLUDING 300M INTO ONITSHA-OWERRI DUAL CARRIAGEWAY (IHIAL-ISSEKE JUNCTION) IN ANAMBRA STATE
54	31, Dec 2023	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	GAVEL GLOBAL PROJECTS LTD	₦31m	RENOVATION OF ADDITIONAL TWO (2) BLOCKS OF TWO (2) CLASSROOMS AT OUR LADY OF SCHOOL, ANYIGBA, ANYIGBA LGA, KOGI EAST SENATORIAL DISTRICT, KOGI STATE
55	31, Dec 2023	CROSS RIVER RBDA	RYTE REAZONS LTD	₦33m	COMPLETION OF EROSION CONTROL WORKS IN ALOK, IKOM LGA
56	31, Dec 2023	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	SADABS INTEGRATED SERVICES LTD	₦36m	CONSTRUCTION OF UBEC JUNIOR SECONDARY/VOCATIONAL SCHOOL WITH BOREHOLE, FURNISHING AND PROVISION OF PHONE REPAIRS AND ELECTRICAL WIRING EQUIPMENT

Selected Transaction Payment Above ₦10 Million To Contractor's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
57	31, Dec 2023	CROSS RIVER RBDA	GATES GOLDEN ACCESS LTD	₦28m	REHABILITATION, DREDGING, IRRIGATION AND FISH STOCKING OF IBIONO IBOM DAM, IBIONO IBOM LGA
58	31, Dec 2023	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	VINROCK GLOBAL STANDARD NIGERIA LTD	₦39m	CONSTRUCTION OF UBEC JUNIOR SECONDARY/VOCATIONAL SCHOOL WITH BOREHOLE, FURNISHING AND PROVISION OF PHONE REPAIRS AND ELECTRICAL WIRING EQUIPMENT
59	31, Dec 2023	NATIONAL RURAL ELECTRIFICATION AGENCY	WASSAIL INTERNATIONAL LIMITED	₦37m	BEING PAYMENT FOR THE REHABILITATION/CONSTRUCTION AND COMPLETION OF ONGOING RURAL ELECTRIFICATION SCHEME IN BAYELSA STATE EXECUTED BY WASSAIL INTERNATIONAL LTD
60	31, Dec 2023	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	SANRAHZ GLOBAL LINKS NIG LTD.	₦31m	CONSTRUCTION OF UBEC JUNIOR SECONDARY/VOCATIONAL SCHOOL WITH BOREHOLE, FURNISHING AND PROVISION OF PHONE REPAIRS AND ELECTRICAL WIRING EQUIPMENT
Total					₦2.749b

Selected Payment Above N5 Million To Individual's Account From July To December 2023

This section provides an overview of the transactions made to personal accounts with the value of over N5m from the Open Treasury Portal for selected transactions between July and December 2023. Upon investigation, we discovered that the Secretary to the Government of the Federation Hqtrs paid N73m to David Ezeh on July 15, 2023, being Payment to the Project Accountant for the Funeral Activities of Late Lt-General Oladipodiya, GCON, Former Chief of Staff of the Federal Republic of Nigeria.' Dasimaka Adokiye Sami received N186m from the Office of the Special Adviser to the President on Niger Delta on July 31, 2023, being Payment of July 2023 Bulk Stipends to the 2,802 Delegates of Ateke Tom Camp as Approved by the Internal Auditor (IA) on 26/7/23 Vide File.

In the same light, Ebikabowei Victor Ben received N80m from the Office of the Special Adviser to the President on Niger Delta on July 31 2023 being Payment of July 2023 Bulk Stipends to the 1,214 Delegates of Boyloaf Camp 1 as Approved by the Internal Auditor (IA) On 26/7/23 Vide File. Dauda S Kigbu received N18m on August 30, 2023, from the Office of the Accountant-General of the Federation (OAGF) being payment for Payment of Gratuity As Per Applied Innovation Exchange (AIE) No. A01-00008864.

Again, Aminu Aliyu Bisalla received N18m from the Office of the Accountant-General of the Federation (OAGF) on August 30, 2023, being payment for Payment of Gratuity As Per Applied Innovation Exchange (AIE). No A01-00008864. These payments indicate a trend of daily flow of funds from agencies' accounts to Personal Accounts above N5m, raising questions about the absence of appropriate mechanisms to ensure that beneficiaries who received these payments comply with relevant laws. Furthermore, Dr Mustapha Adullahi received N14m from the Energy Commission Of Nigeria on November 28, 2023, being Pyament for Oversea Trip UAE, Dubai IRO 28th Session Of Cop28 To The Unfccc. Balogun Taiwo Ibrahim received N8m from the Federal Ministry of Humanitarian Affairs And Poverty Alleviation on November 27, 2023, being Payment Iro Proposal for Quarterly Audit Inspection then Osuji Rosecollet Uchenna received N16m from the Federal Ministry of Finance - Hqtrs on December 31, 2023, being Payment for (ERPM DEPT) DTA, Airticket, Servicing of Meeting For ERPM Monitoring & Evaluation. These payments raise concerns about the measures in place to ensure these funds were used for their intended purpose or if some individuals are enriching through the Nigerian government.

Selected Payment Above ₦5 Million To Individual's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
1	4 Jul 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	MR PIUS J. MAJOR	₦18m	PAYMENT OF GRATUITY FOR FOUR (4) RETIRED HOS AND FORTY-EIGHT (48) RETIRED PERMANENT SECRETARIES
2	4 Jul 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	AMB. SOLA ENIKANOLAIYE	₦18m	PAYMENT OF GRATUITY FOR FOUR (4) RETIRED HOS AND FORTY-EIGHT (48) RETIRED PERMANENT SECRETARIES
3	15 Jul 2023	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	DAVID EZEH	₦73m	BEING PAYMENT TO THE PROJECT ACCOUNTANT FOR THE FUNERAL ACTIVITIES OF LATE LT-GENERAL OLADIPODIYA GCON FORMER CHIEF OF STAFF OF THE FEDERAL REPUBLIC OF NIGERIA
4	31 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	HARRY TONYE IKEMENJEME	₦33m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 505 DELEGATES OF ADAMAKIRI CAMP AS APPROVED BY THE IA ON 26/7/23 VIDE FILE
5	31 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	EBIKABOWEI VICTOR BEN	₦80m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 1,214 DELEGATES OF BOYLOAF CAMP 1 AS APPROVED BY THE IA ON 26/7/23 VIDE FILE
6	31, Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	JOSEPH EVAH	₦22m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 338 DELEGATES OF BERIBEGHA CAMP AS APPROVED BY THE IA ON 26/7/23 VIDE FILE
7	31, Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	ABRAHAM IBITARI MARK	₦20m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 306 DELEGATES OF LAMI CAMP AS APPROVED BY THE IA ON 26/7/23
8	31, Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	CHIEF BIBOPIRI AJUBE	₦13m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 200 DELEGATES OF SHOOT AT SIGHT CAMP AS APPROVED BY THE IA ON 26/7/23
9	31, Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	SOBOMABO JACKRICH	₦13m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 200 DELEGATES OF JACK RICH CAMP AS APPROVED BY THE IA ON 26/7/23
10	31 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	₦186m	BEING PAYMENT OF JULY 2023 BULK STIPENDS TO THE 2,802 DELEGATES OF ATEKE TOM CAMP AS APPROVED BY THE IA ON 26/7/23 VIDE FILE
11	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	MOHAMMED SAMBO BASHAR	₦17m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864
12	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	DAUDA S KIGBU	₦18m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864
13	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	MRS IFEOMA NKIRUKA ANAGBOGU	₦18m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864
14	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	AMB. ANTHONIA AKPABIO EKPA	₦17m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864
15	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	AMB. ANTHONIA AKPABIO EKPA	₦17m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864

Selected Payment Above ₦5 Million To Individual's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
16	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	ENGR. FESTUS YUSUFU NARAI	₦11m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864
17	30, Aug 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	DAUDU AMINU ALIYU BISALLA	₦18m	PAYMENT OF GRATUITY AS PER AIE NO. A01-00008864
18	31, Aug 2023	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	TASIE GODWIN O.	₦6m	PENSION ARREARS
19	31, Aug 2023	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	OSAHOR JOMO ONYEMACHI	₦10m	ITALY ESTACODE, FLIGHT TICKETS INSURANCE & MEDICAL PAYMENTS FOR OFFICIAL VISIT TO GULAR AMMUNITION
20	31, Aug 2023	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	GWANDU BASHIR ALIYU LABBO	₦8m	ITALY ESTACODE, INSURANCE & MEDICAL PAYMENTS FOR OFFICIAL VISIT TO GULAR AMMUNITION MACHINERY MANUFA
21	1 Sep 2023	BUDGET OFFICE OF THE FEDERATION	AFOLABI OLAJUWON	₦18m	PAYMENT OF ADMINISTRATIVE ADVANCE GRANTED FOR PUBLICITY AND MEDIA COVERAGE OF 2024-2027 MTEF/FSP
22	28, Sep 2023	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	AKACHUKWU CHICHEBE	₦7m	FUND RELEASED FOR TRAVEL EXPENSES FOR VISIT TO LAND SATELLITE REMOTE SENSING APPLICATION CENTRE CHIMA FOR COOPERATION ON SATELLITE REMOTE SENSING DATA RECEPTION IN NIGERIA FROM 6TH - 11TH JULY 2023
23	28, Sep 2023	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	DAVID EZEH	₦9m	BEING PAYMENT TO THE PROJECT ACCOUNTANT TO ENABLE THE OFFICE OF THE SAP (SADP/M&P) HOLD STAKEHOLDERS' ENGAGEMENT MEETING WITH POLITICAL AND NEWS EDITORS
24	29, Sep 2023	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	IBRAHIM ILIYA	₦6m	PYT FOR SAFE SCHOOL FOR SECRETARIAT TO CARRY OUT THEIR DUTIES
25	29, Sep 2023	FEDERAL POLYTECHNIC, OROGUN, DELTA STATE.	HALIMA OKORO DUKE	₦6m	REQUEST FOR REIMBURSEMENT FOR AN INTERNATIONAL CONFERENCE IN USA BY THE RECTOR
26	29, Sep 2023	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURE (NASENI)	ENEKE KENETH OBINNA	₦7m	REFUNDS OF DTA'S LOCAL RUNNING AND FLIGHT TICKETS FOR OFFICIAL ASSIGNMENTS
27	29, Sep 2023	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	DUNGU, AMNA NUHU	₦8m	BEING PAYMENT TO THE PROJECT ACCOUNTANT FOR ACTIVITIES OF BRIGADE OF GUARD PARADE SUB-COMMITTEE IN RESPECT OF NIGERIA 63RD INDEPENDENCE CELEBRATION
28	30 Sep 2023	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	IYIDOBI TIMOTHY NNABUCHI	₦7m	ADMINISTRATIVE EXPENSES FOR PROVISION OF SOLAR POWER/LIGHTS IN THE WARDS AND STREET LIGHTS IN THE DRIVEWAYS AND PARKING AREAS AT UNTH ITUKU/OZALLA

Selected Payment Above ₦5 Million To Individual's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
29	27, Oct 2023	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	ROBERTS OKON SAMSON	₦8m	PAYMENT FOR ESTACODE & AIR TICKET TO UJU KENNEDY TO PARTICIPATE IN THE INTERNATIONAL EXPERIENCE SHARING EVENT IN LETICIA AMAZON-COLOMBIA
30	27, Oct 2023	FEDERAL MINISTRY OF POLICE AFFAIRS	YAGANA KACHALLA AJIMI	₦5.8m	BEING PAYMENT OF DTA FOR THIRD QUARTER AUDIT INSPECTION OF CAPITAL PROJECTS IN POLICE ZONAL COMMANDS IRO AJIMI AND OTHERS
31	27, Oct 2023	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	EREOLA ISRAEL OLUGBENGA (MR)	₦7m	CSPD BATCH 372 PENSION ARREARS
32	27, Oct 2023	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	MEREDITH TAIWO ADETAYO	₦7m	CSPD BATCH 373 PENSION ARREARS
33	27, Oct 2023	PETROLEUM TRAINING INSTITUTE	ORHOBOR VERAH AKPOROBOME	₦5.9m	OCT 2023 SALARY PETROLEUM TRAINING
34	27, Oct 2023	PETROLEUM TRAINING INSTITUTE	AGAJA DR SILAS ADEKOYA	₦6.3m	OCT 2023 SALARY PETROLEUM TRAINING
35	27, Oct 2023	PETROLEUM TRAINING INSTITUTE	OMORODION ORIRI ASEMOTA	₦7m	OCT 2023 SALARY PETROLEUM TRAINING
36	27, Oct 2023	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	EWEJE MODUPE OLOLADE	₦8m	BEING PAYMENT OF ESTACODE ALLOWANCE AND AIRTICKETS TO THE OFFICER TO ENABLE HIM REPRESENT SGF AT THE 5TH AFRICAN GLOBAL AND DEVELOPMENT SUMMIT AT THE AFRICAN UNION HEADQUARTERS, ADDIS ABABA, ETHIOPIA
37	30, Oct 2023	MINISTRY OF DEFENCE - MOD HQTRS	GIDEON YAKUBU MACHU	₦7m	DTA ETC FOR 20 DAYS STOCK VERIFICATION UNIT TO TAKE AND UPDATE INVENTORY OF FURNITURE, EQUIPMENT PLANTS AND MOTOR VEHICLES IN SOME CPUS NATIONWIDE
38	31, Oct 2023	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	PAUL OJEKWE OLISAEMEKA	₦7m	ASSURANCE BANK BATCH 26
39	27, Nov 2023	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	BALOGUN TAIWO IBRAHIM	₦8m	BEING PAYMENT IRO PROPOSAL FOR QUARTERLY AUDIT INSPECTION
40	27, Nov 2023	FEDERAL MINISTRY OF POLICE AFFAIRS	OLURE OLUTIMI AMOS	₦7m	PMT OF CASH ADVANCE TO TO CATER FOR HONORARIUM, REPAIRS/SERVICING OF PHOTOCOPIERS AND PRINTERS, REPORT WRITING AND TRANSPORTATION FOR THE CONDUCT OF YEAR 2023 PROMOTION/INTERVIEW FOR SENIOR STAFF ON SGL 06-13
41	28, Nov 2023	BUDGET OFFICE OF THE FEDERATION	AFOLABI OLAJUWON	₦18m	PAYMENT OF ADMINISTRATIVE ADVANCE GRANTED FOR PUBLIC PRESENTATION OF 2024 APPROPRIATION BILL
42	28, Nov 2023	ENERGY COMMISSION OF NIGERIA	DR MUSTAPHA ABDULLAHI	₦14m	OVERSEA TRIP UAE, DUBAI IRO 28TH SESSION OF COP28 TO THE UNFCCC

Selected Payment Above ₦5 Million To Individual's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
43	28, Nov 2023	FEDERAL PRODUCE INSPECTION	OLADAPO DAMILOLA	₦6m	DANFANG S.I & 7 OTHERS) BEING PAYMENT OF DTA/AIRTICKET AND OTHER EXPENSES FOR SENSITISATION OF WAREH
44	28, Nov 2023	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	KARAKI, MR. OMOUYI ELIU	₦10m	BEING PAYMENT TO THE OFFICER FOR MATCHPAST MATERIALS AND ACCOMMODATION OF CONTINGENTS FOR FEDERAL PUBLIC SERVICE GAMES (FEPSCG) 2023 IN MINNA, NIGER STATE
45	30, Nov 2023	NATIONAL HAJJ COMMISSION OF NIGERIA	BELLO KAOJE ABUBAKAR	₦7m	PROGRAM ADVANCE
46	30, Nov 2023	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	KAZEEM DR LATTIFATU IYABO	₦6m	NOV 2023 SALARY NATIONAL OBSTETRIC
47	30, Nov 2023	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	AZAKI DR DAVID	₦6m	NOV 2023 SALARY NATIONAL OBSTETRIC
48	30, Nov 2023	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	AMINU AHMED YUSUF	₦6m	PAYMENT FOR ESTACODE AND RETURN AIRFARE IRO TRIP TO ALGERIA FOR AFRA TECHNICAL WORKING GROUP TWGM
49	31, Dec 2023	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS	EBUTE MARGARET ENE	₦9m	BEING PAYMENT OF ESTACODE ALLOWANCE TO THE ABOVE NAMED OFFICER FOR ADVANCE LEADERSHIP STUDY TOUR/BENCHMARKING
50	31, Dec 2023	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS	IBRAHIM MUHAMMAD AWWAL	₦7m	BEING PAYMENT OF ESTACODE ALLOWANCE TO THE ABOVE NAMED OFFICER FOR ADVANCE LEADERSHIP STUDY TOUR/BENCHMARKING
51	31, Dec 2023	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS	CHIDIOKA KINGSLEY ONYEKA	₦7m	BEING PAYMENT OF ESTACODE ALLOWANCE TO THE ABOVE NAMED OFFICER FOR ADVANCE LEADERSHIP STUDY TOUR/BENCHMARKING
52	31, Dec 2023	FEDERAL MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY HQTRS SECRETARY TO THE	AUTA OLIVER YAKUBU	₦7m	BEING PAYMENT OF ESTACODE ALLOWANCE TO THE ABOVE NAMED OFFICER IFO IDRIS Y. IBRAHIM FOR ADVANCE LEADERSHIP STUDY TOUR/BENCHMARKING
53	31, Dec 2023	GOVERNMENT OF THE FEDERATION HQTRS	RICHARD PLEELANGWAH	₦18m	BEING PAYMENT OF ESTACODE ALLOWANCE AND AIRTICKETS TO THE OFFICER TO ENABLE HIM ATTEND GLOBAL GOVERNMENT FORUM (GGF) IN CONJUNCTION WITH CIVIL SERVICE OF SINGAPORE FROM 23RD TO 24TH JANUARY, 2023
54	31, Dec 2023	AUDITOR GENERAL FOR THE FEDERATION	OLALEYE, MR. IDOWU YAKUBU	₦8m	ESTACODE
55	31, Dec 2023	AUDITOR GENERAL FOR THE FEDERATION	VANDU, MR. NGANDUNA JOHN	₦8m	ESTACODE
56	1, Dec 2023	AUDITOR GENERAL FOR THE FEDERATION	ANGBO, MR. YAKWO BENJAMIN	₦8m	ESTACODE

Selected Payment Above ₦5 Million To Individual's Account From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
57	31, Dec 2023	AUDITOR GENERAL FOR THE FEDERATION	NWADIKE, MRS. NWAMAKA CHRISTIANA	₦8m	ESTACODE
58	31, Dec 2023	FEDERAL MINISTRY OF FINANCE - HQTRS	OSUJI ROSECOLLET UCHENNA	₦16m	PAYMENT FOR (ERPM DEPT) DTA,AIRTICKET, SERVICING OF MEETING, FOR ERPM MONITORING & EVALUATION
Total					₦558m

Selected Duplicated Payments Above N5 Million To MDAs Accounts From July To December 2023

While analyzing the second half of the reporting period, we found that a high number of duplicate transactions, surpassing the 5m threshold, were executed. However, only sixty transactions were selected for payment to MDAs, amounting to 49bn. It is worth noting that certain transactions recorded for selected MDAs exceeded

the stipulated limit. These transactions involved payments from the State House Operations - Vice President to the State House HQTRS_Transit Account. Furthermore, we have observed that the National Productivity Centre made duplicate transactions to the Federal Inland Revenue Services in October 2023.



Selected Duplicate Payments Above ₦5 Million To MdAs Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
1	10 Jul 2023	MINISTRY OF FOREIGN AFFAIRS PROJECT TSA ACCOUNT	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	₦216m	BEING REFUND OF JUDGEMENT SUM EARLIER DEBITED IN RESPECT OF AKERELE VS HMFA & 5 OTHERS SUIT. AS PER AIE NO. A01-00008649
2	10 Jul 2023	MINISTRY OF FOREIGN AFFAIRS PROJECT TSA ACCOUNT	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	₦232m	BEING REFUND OF JUDGEMENT SUM EARLIER DEBITED IN RESPECT OF AKERELE VS HMFA & 5 OTHERS SUIT. AS PER AIE NO. A01-00008649
3	21 Jul 2023	STATE HOUSE OPERATIONS - VICE PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦6.3m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
4	21 Jul 2023	STATE HOUSE OPERATIONS - VICE PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦26m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
5	21 Jul 2023	STATE HOUSE HQTRS_TRANSIT ACCOUNT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦9m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
6	21 Jul 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦7m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
7	21 Jul 2023	STATE HOUSE OPERATIONS - VICE PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦6.3m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
8	21 Jul 2023	STATE HOUSE OPERATIONS - VICE PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦26m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
9	21 Jul 2023	STATE HOUSE HQTRS_TRANSIT ACCOUNT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦9m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
10	21 Jul 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦7m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF JUNE, 2023
11	4 Aug 2023	STATE HOUSE OPERATIONS - VICE PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦43m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES
12	4 Aug 2023	STATE HOUSE OPERATIONS - VICE PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦27m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES
13	4 Aug 2023	STATE HOUSE OPERATIONS - PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦60m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES
14	4 Aug 2023	STATE HOUSE OPERATIONS - PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦43m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES
15	4 Aug 2023	STATE HOUSE OPERATIONS - PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦11m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES
16	4 Aug 2023	STATE HOUSE OPERATIONS - PRESIDENT	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦25m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES

Selected Duplicate Payments Above ₦5 Million To MdAs Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
17	14, Aug 2023	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	FEDERAL INLAND REVENUE SERVICES	₦103m	BEING 5%VAT IFO M/S CGC NIGERIA LIMITED
18	14 Aug 2023	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	FEDERAL INLAND REVENUE SERVICES	₦103m	BEING 5%WHT IFO M/S CGC NIGERIA LIMITED
19	14 Aug 2023	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	FEDERAL INLAND REVENUE SERVICES	₦9m	PAYER:21129557-0001 TRUETECH GLOBAL INVESTMENT SERVICES LIMITED MDA:0215028001 FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS TAX:VAT7.5% INVOICE NO: INVOICE AMOUNT:141416509.92
20	14 Aug 2023	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	FEDERAL INLAND REVENUE SERVICES	₦6.5m	PAYER:21129557-0001 TRUETECH GLOBAL INVESTMENT SERVICES LIMITED MDA:0215028001 FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS TAX:WHT5% INVOICE NO: INVOICE AMOUNT:141416509.92
21	4 Sep 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	LEE & EE DEVELOPMENT LTD	₦13m	PAYMENT FOR SETTLEMENT OF LIABILITIES OWED LOCAL CONTRACTORS
22	4 Sep 2023	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	LEE & EE DEVELOPMENT LTD	₦13m	PAYMENT FOR SETTLEMENT OF LIABILITIES OWED LOCAL CONTRACTORS
23	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦33m	PAYMENT FOR FUNDS RELEASED IN RESPECT OF PROVISION FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
24	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦7m	PAYMENT FOR FUNDS RELEASED IN RESPECT OF PROVISION FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
25	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦10m	PAYMENT FOR FUNDS RELEASED IN RESPECT OF PROVISION FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
26	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦6.2m	PAYMENT FOR FUNDS RELEASED IN RESPECT OF PROVISION FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
27	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦6m	PAYMENT FOR FUNDS RELEASED IN RESPECT OF PROVISION FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
28	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦10m	PAYMENT FOR FUNDS RELEASED IN RESPECT OF PROVISION FOR THE PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023

Selected Duplicate Payments Above ₦5 Million To MdAs Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
29	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦7m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
30	8 Sep 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦5m	PAYMENT FOR PRESIDENTIAL TRIPS AND OTHER RELATED EXPENSES FOR THE MONTH OF AUGUST, 2023
31	4 Oct 2023	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	PENSION DEDUCTION IFO WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	₦18m	PAYMENT OF SEPTEMBER 2023 PENSION DEDUCTIONS FROM SALARY WEST AFRICAN EXAMINATION INTERNATIONAL, LOCAL (EMPLOYER/EMPLOYEE). AS PER WARRANT NO: W01-00020536
32	4 Oct 2023	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	PENSION DEDUCTION IFO WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	₦18m	PAYMENT OF SEPTEMBER 2023 PENSION DEDUCTIONS FROM SALARY WEST AFRICAN EXAMINATION INTERNATIONAL, LOCAL (EMPLOYER/EMPLOYEE). AS PER WARRANT NO: W01-00020536
33	11 Oct 2023	NATIONAL PRODUCTIVITY CENTRE	FEDERAL INLAND REVENUE SERVICES	₦7m	PAYER:21398949-0001 HYPHEN GALI COMPANY LIMITED MDA:0227004001 NATIONAL PRODUCTIVITY CENTRE TAX:WHT10% INVOICE NO: INVOICE AMOUNT:85864452.56
34	11 Oct 2023	NATIONAL PRODUCTIVITY CENTRE	FEDERAL INLAND REVENUE SERVICES	₦13m	PAYER:14915296-0001 JRB CONSTRUCTIONS COMPANY LIMITED MDA:0227004001 NATIONAL PRODUCTIVITY CENTRE TAX:VAT7.5% INVOICE NO: INVOICE AMOUNT:192948263.03
35	11 Oct 2023	NATIONAL PRODUCTIVITY CENTRE	FEDERAL INLAND REVENUE SERVICES	₦8m	PAYER:14915296-0001 JRB CONSTRUCTIONS COMPANY LIMITED MDA:0227004001 NATIONAL PRODUCTIVITY CENTRE TAX:WHT5% INVOICE NO: INVOICE AMOUNT:192948263.03
36	28 Oct 2023	POLICE FORMATIONS AND COMMANDS	IPPIS TRANSACTION ACCOUNT	₦9b	OCT 2023 SALARY POLICE FORMATION & COMMAND HQTRS
37	28 Oct 2023	POLICE FORMATIONS AND COMMANDS	IPPIS TRANSACTION ACCOUNT	₦9b	OCT 2023 SALARY POLICE FORMATION & COMMAND HQTRS
38	31 Oct 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦250m	BEING PAYMENT FOR OVERHEAD FOR THE MONTH OF JULY 2023
39	31 Oct 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦1b	BEING PAYMENT FOR OVERHEAD FOR THE MONTH OF JULY 2023
40	31 Oct 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	₦1b	BEING PAYMENT OF OVERHEADFOR THE MONTH OF JULY 2023

Selected Duplicate Payments Above ₦5 Million To Mdas Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
41	4 Nov 2023	NATIONAL HUMAN RIGHTS COMMISSION	LEGAL DEFENCE AND ASSISTANCE PROJECT LTD/GTE	₦37m	NHRC PAYMENT FOR LOGISTICS AND ADMINISTRATIONS OF THE SPECIAL INDEPENDENT INVESTIGATION PANEL ON HRS VIOLATIONS DURING COUNTER INSURGENCY IN NORTH -EAST NIG FROM 24TH SEPTEMBER TO 7TH OCTOBER, 2023
42	5 Nov 2023	NATIONAL HUMAN RIGHTS COMMISSION	LEGAL DEFENCE AND ASSISTANCE PROJECT LTD/GTE	₦37m	NHRC PAYMENT FOR LOGISTICS AND ADMINISTRATIONS OF THE SPECIAL INDEPENDENT INVESTIGATION PANEL ON HRS VIOLATIONS DURING COUNTER INSURGENCY IN NORTH -EAST NIG FROM 10TH JULY TO 23RD JULY, 2023
43	12 Nov 2023	NATIONAL POPULATION COMMISSION	FEDERAL INLAND REVENUE SERVICES	₦17m	BEING 40% S/D PAYMENT FROM M/S COINMAC INTERNATIONAL LTD FOR SUPPLY, INSTALLATION & IMPLEMENTATION OF INFORMATION TECHNOLOGY COMPONENTS
44	12 Nov 2023	NATIONAL POPULATION COMMISSION	FEDERAL INLAND REVENUE SERVICES	₦132m	BEING 40% VAT PAYMENT FROM M/S COINMAC INTERNATIONAL LTD FOR SUPPLY, INSTALLATION & IMPLEMENTATION OF INFORMATION TECHNOLOGY COMPONENTS
45	13 Nov 2023	PROJECT DEVELOPMENT INSTITUTE - ENUGU	AFRIBASED PROJECTS LIMITED	₦5.7m	BEING PAYMENT BASED ON VALUATION CERTIFICATE FOR THE ESTABLISHMENT OF PRODA SCIENCE AND TECHNOLOGY PARK(LOT W267) ON C/EP/1166/22
46	13 Nov 2023	PROJECT DEVELOPMENT INSTITUTE - ENUGU	AFRIBASED PROJECTS LIMITED	₦5.8m	BEING PAYMENT BASED ON VALUATION CERTIFICATE FOR THE ESTABLISHMENT OF PRODA SCIENCE AND TECHNOLOGY PARK(LOT W267) ON C/EP/1166/22
47	29 Nov 2023	NIGERIAN NAVY	IPPIS TRANSACTION ACCOUNT	₦137m	NOV 2023 SALARY NIGERIAN NAVY
48	29 Nov 2023	NIGERIAN NAVY	IPPIS TRANSACTION ACCOUNT	₦2b	NOV 2023 SALARY NIGERIAN NAVY
49	30 Nov 2023	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	IPPIS TRANSACTION ACCOUNT	₦440m	NOV 2023 SAL FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA
50	30 Nov 2023	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	IPPIS TRANSACTION ACCOUNT	₦21m	NOV 2023 SAL FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA
51	1 Dec 2023	PROJECT DEVELOPMENT INSTITUTE - ENUGU	ECO PROJECT SERVICES LTD	₦5m	BEING PAYMENT FOR STRUCTURAL ENGINEERING CONSULTANCY FOR THE DESIGN AND TENDER PREPARATION OF PRODA 2023 LINE ZONAL PROJECTS (LOT D42) ON 482/23
52	1 Dec 2023	PROJECT DEVELOPMENT INSTITUTE - ENUGU	ECO PROJECT SERVICES LTD	₦11m	BEING PAYMENT FOR STRUCTURAL ENGINEERING CONSULTANCY FOR THE DESIGN AND TENDER PREPARATION OF PRODA 2023 LINE ZONAL PROJECTS (LOT D42) ON 482/23

Selected Duplicate Payments Above ₦5 Million To MdAs Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
53	1 Dec 2023	PROJECT DEVELOPMENT INSTITUTE - ENUGU	SYMATRIX ENGINEERING ASSOCIATES LTD	₦6m	BEING PAYMENT FOR THE MECHANICAL ENGINEERING CONSULTANCY FOR DESIGN OF PRODA 2023 LINE PROJECTS (LOT D39) ON C/EP/457/23
54	1 Dec 2023	PROJECT DEVELOPMENT INSTITUTE - ENUGU	SYMATRIX ENGINEERING ASSOCIATES LTD	₦5.5m	BEING PAYMENT FOR THE MECHANICAL ENGINEERING CONSULTANCY FOR DESIGN OF PRODA 2023 LINE PROJECTS (LOT D39) ON C/EP/457/23
55	1 Dec 2023	POLICE FORMATIONS AND COMMANDS	IPPIS TRANSACTION ACCOUNT	₦9b	NOV 2023 SALARY POLICE FORMATION & COMMAND HQTRS
56	1 Dec 2023	POLICE FORMATIONS AND COMMANDS	IPPIS TRANSACTION ACCOUNT	₦9b	NOV 2023 SALARY POLICE FORMATION & COMMAND HQTRS
57	1 Dec 2023	NIGERIA CORRECTIONAL SERVICE	IPPIS TRANSACTION ACCOUNT	₦702m	NOV 2023 SAL NIGERIA CORRECTIONAL SERVICE
58	1 Dec 2023	NIGERIA CORRECTIONAL SERVICE	IPPIS TRANSACTION ACCOUNT	₦3.87b	NOV 2023 SAL 20NIGERIA CORRECTIONAL SERVICE
59	29 Dec 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦1.5b	BEING PAYMENT FOR THE SUPPLY OF VEHICLES TO STATE HOUSE, ABUJA IFO MEGA ULTIMATE LTD
60	29 Dec 2023	STATE HOUSE - HQTRS	STATE HOUSE HQTRS_TRANSIT ACCOUNT	₦200m	BEING PART PAYMENT FOR THE SUPPLY OF VEHICLES TO STATE HOUSE, ABUJA IFO MEGA ULTIMATE LTD
Total				₦49bn	

Suspicious Payments Above N10 Million To Contractors' Accounts From July To December 2023

We noticed that among the payment transactions selected from July to December 2023, the Police Formations and Commands paid N427m to Hesaab Engineers and Consultants Limited on August 11, 2023, being Payment to the above-named Company for the Purchase of Aircraft Spare Parts, Ground Handling and Hanger Equipment/Reactivation of Bell Helicopters and Pilots Capacity Enhancement. In the same month, the Federal Ministry of Aviation paid N262m to Carmex Solar Ltd on August 11, 2023, being Payment of IPC No. 2 on Contract for the Procurement of Concrete Perimeter Fence at Umaru

Musa Yar'adua Airport, Katsina.

The payments made to the contractors and MDAs accounts have been flagged as suspicious because it becomes difficult to understand if the value of money was met and in addition, the dates on which these payments were made render them fraudulent for this context. As such, these transactions must be subjected to strict monitoring. The situation demands that proper measures be taken to ensure that the activities of these actors are in line with the legal framework of the country.



Suspicious Payments Above ₦10 Million To Contractors' Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
1	9 Jul 2023	SULEJA ACADEMY	ALH MUH'D YAU DAN' ASABE ENTERPRISES	₦19m	BEING PAYMENT TO ALH MOHAMMED DAN-ASABE FOR THE SUPPLY OF FOOD ITEMS FOR THE STUDENTS FEEDING AS PER THE ABOVE APPROVAL FOR THE MONTH OF APRIL
2	9 Jul 2023	SULEJA ACADEMY	ALH MUH'D YAU DAN' ASABE ENTERPRISES	₦19m	BEING PAYMENT TO ALH MOHAMMED DAN-ASABE FOR THE SUPPLY OF FOOD ITEMS FOR THE STUDENTS FEEDING AS PER THE ABOVE APPROVAL FOR THE MONTH OF APRIL
3	10 Jul 2023	PUBLIC COMPLAINTS COMMISSION	D.O.T ALLIED SERVICES NIGERIA LIMITED	₦60m	BEING PAYMENT TO ALH MOHAMMED DAN-ASABE FOR THE SUPPLY OF FOOD ITEMS FOR THE STUDENTS FEEDING AS PER THE ABOVE APPROVAL FOR THE MONTH OF APRIL
4	14 Jul 2023	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	HR INDEXX LIMITED	₦53m	BEING PAYMENT IRO SALARIES FOR OUTSOURCED STAFF REINTEGRATION CONSULTANTS AND INTERIM ADMINISTRATOR'S AIDES FOR THE MONTH OF JUNE, 2023
5	14 Jul 2023	FEDERAL MEDICAL CENTRE, JIGAWA STATE	NASMAH ENGINEERING SERVICES LIMITED	₦14m	BEING PAYMENT OF CERTIFICATE NO:1 FOR THE CONSTRUCTION OF ENTRANCE GATE AT NEW SITE OF FMC JIGAWA
6	18 Jul 2023	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	A. A. RANO NIGERIA LIMITED	₦28m	PAYMENT FOR CONSUMPTION OF PETROL IN NOVEMBER 2022 TO MARCH 2023 BY EFCC
7	31, Jul 2023	POLICE FORMATIONS AND COMMANDS	ITATIA GLOBAL NIG LTD	₦60m	BEING PAYMENT FOR THE SUPPLY OF COMPUTER ACCESSORIES FOR THE USE OF NPF
8	28, Jul 2023	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	KAURA MOTORS NIGERIA LIMITED	₦169m	BEING PAYMENT GRANTED TO THE ABOVE NAMED COMPANY AS COST FOR THE SUPPLY OF 1 NO TOYOTA LAND CRUISER V8 AND 1 NO TOYOTA PICK-UP TRUCK TO THE MINISTRY
9	28, Jul 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	SANCT INT'L NIG LTD	₦206m	BEING PAYMENT MADE TO THE ABOVE NAMED COMPANY FOR THE CONSTRUCTION OF 1.2KM ASPHALTIC ROAD WITH REINFORCED CONCRETE DRAINS AND CULVERTS AT IKHUERAN EDO STATE
10	28, Jul 2023	FGN TREASURY (TSA SETTLEMENT CENTRE)	SOUTHERN SUDAN	₦169m	W01-00020177, 021 MAIN ENVELOP - PERSONNEL
11	11, Aug 2023	POLICE FORMATIONS AND COMMANDS	HESAAB ENGINEERS AND CONSULTANTS LIMITED	₦427m	BEING PAYMENT TO THE ABOVE NAMED COMPANY FOR THE PURCHASE OF AIRCRAFT SPARE PARTS, GROUND HANDLING AND HANGER EQUIPMENT / REACTIVATION OF BELL HELICOPTERS AND PILOTS CAPACITY ENHANCEMENT

Suspicious Payments Above ₦10 Million To Contractors' Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
12	11, Aug 2023	FEDERAL MINISTRY OF AVIATION	CARMEX SOLAR LTD	₦262m	BEING PAYMENT OF IPC NO. 2 ON CONTRACT FOR THE PROCUREMENT OF CONCRETE PERIMETER FENCE AT UMARU MUSA YAR'ADUA AIRPORT, KATSINA
13	12, Aug 2023	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES - ZARIA	A D MULTI BUSINESS LINKS CO LIMITED	₦264m	UPGRADING OF GENERAL HOSPITAL GWANDU, KEBBI STATE
14	14, Aug 2023	NATIONAL DRUG LAW ENFORCEMENT AGENCY	JAMEC WEST AFRICA LTD	₦265m	ADDITIONAL PAYMENT FOR CONSTRUCTION IN FCT BARRACKS
15	16, Aug 2023	FEDERAL MINISTRY OF WORKS AND HOUSING	SETRACO NIGERIA LIMITED	₦359m	BEING PAYMENT MADE FOR THE CONSTRUCTION OF BARO BRIDGE IN NIGER STATE. CONTRACT NO. 7233
16	27, Aug 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	TA MAI GARI NIG LTD	₦281m	BEING PAYMENT MADE TO THE ABOVE NAMED COMPANY FOR THE CONSTRUCTION OF 1.5KM ASPHALTIC ROAD WITH REINFORCED CONCRETE DRAINS AND CULVERTS AT SHAGARI TO SHAMAGE GIDAMAGORO NASARAWA LGA
17	27, Aug 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	DADA GUSHI MULTI PURPOSE LTD	₦281m	BEING PAYMENT FOR THE CONSTRUCTION OF ASPHALTIC ROAD WITH REINFORCED CONCRETE DRAINS AND CULVERTS IN KANO STATE
18	25, Aug 2023	NIGERIAN ARMY	HQ NIGERIAN ARMY	₦500m	BEING PAYMENT FOR OVERHEAD FOR THE MONTH OF MAY 2023
19	24, Aug 2023	FEDERAL MINISTRY OF WORKS AND HOUSING	FINANCE CORPS SIDDI-QUI CONTRACTORS NIG. LTD	₦254m	BEING FINAL PAYMENT FOR THE PROVISION OF INFRASTRUCTURE WATER SUPPLY FACILITIES IN THE NHP SITE PHASE 3 IN KOGI STATE
20	22, Aug 2023	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	LAYER 3 LIMITED	₦275m	RENEWAL OF LICENCES OF VPN-MPLS, STM AND FIREWALL UTM
21	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	AMIB RAFINDADI & SONS NIG LTD	₦150m	PAYMENT FOR DEMOLITION AND RECONSTRUCTION OF FALLEN STANDARD PERIMETER FENCE AT 160 BED FUNTUA (2022)
22	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	RAZ CONSTRUCTION AND TECHNICAL LIMITED	₦243m	PAYMENT FOR CONSTRUCTION STANDARD PERIMETER FENCE (PHASE 1) AT JALINGO NEW CC
23	28, Sep 2023	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	Y.K.A. IDEAL INTEGRATED LIMITED	₦84m	BEING PAYMENT OF THE REHABILITATION OF 4 KILOMETERS ROADS IN OGUN EAST SOUTH SENATORIAL DISTRICT, OGUN STATE
24	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	OLLABIN GLOBAL SYSTEMS LIMITED	₦80m	PAYMENT FOR TOTAL REHABILITATION OF ABOLONGO MEDIUM SECURITY CUSTODIAL CENTRE AT OYO (2021)

Suspicious Payments Above ₦10 Million To Contractors' Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
25	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	NAJ CONTINENTAL GLOBAL RESOURCES LTD	₦60m	CONST OF VIP AND GEN CAR PARK ADDITIONAL ACCESS ROAD AND DRAINAGE AT CTC B/KEBBI
26	28, Sep 2023	NIGERIA CORRECTIONAL SERVICE	NAMLEEQ CONSTRUCTION & INVESTMENT LTD	₦66m	PAYMENT FOR COMPLEMENTARY WORK TO FACILITIES AT 3000 MSCC KANO
27	28, Sep 2023	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	RIGHTNETWORK INVESTMENT LIMITED	₦109m	BEING 50% ADDITIONAL PAYMENT FOR CONSTRUCTION OF 3-1 SOLAR STREET LIGHTS IN UTANGA, BECHEVE, BETEM, OTUKPURU AND OTUGWANG COMMUNITIES IN CROSS RIVER STATE
28	28, Sep 2023	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	B.SOLAR ENERGY LIMITED	₦245m	BEING PAYMENT APPROVED FOR THE CONTINUATION OF CONSTRUCTION OF ROAD FOR ADEMOLA-ALABI STREET, OLUSOSUN AS PER BRRI/1082/S.378/II/PG125
29	28, Sep 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	LOOK FOR WORLD NIG LTD	₦51m	BEING PART PAYMENT FOR THE CONSTRUCTION OF 0.4KM ASPHALTIC ROAD WITH REINFORCED CONCRETE DRAINS AND CULVERTS AT MALAM ALKARAMTI UMORRU VILLAGE JERREL LGA
30	28, Sep 2023	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	SYSTEM DAIB NIGERIA LIMITED	₦179m	BEING BALANCE PAYMENT FOR PROVISION & INSTALLATION OF TRANSFORMER IN YEWA REGION, OGUN STATE
31	12 Oct 2023	NATIONAL ROOT CROPS RESEARCH INSTITUTE - UMUDIKE	DANVIC GLOBAL RESOURCES LTD	₦130m	PAYMENT FOR PROVISION OF CRITICAL INFRASTRUCTURE
32	23, Oct 2023	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	OMOYENI INTERBIZ NIG LTD	₦190m	BEING PAYMENT OF CONSTRUCTION OF WATER SUPPLY FACILITIES (MINI WATER TREATMENT PLANT)IN OSUN WEST SENATORIAL DISTRICT OSUN STATE & OGUN STATE
33	24, Oct 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	HABIBINA CONTRACTORS LTD	₦148m	BEING PAYMENT MADE TO THE ABOVE NAMED COMPANY FOR THE EMERGENCY CONSTRUCTION OF 1KM ASPHALTIC ROAD WITH REINFORCED DRAINAGE AND CULVERTS AT MAKARFI ROAD, KADUNA SOUTH LGA
34	24, Oct 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	JOSDEAN DIAMONDSTAR SYNERGY RESOURCE LTD	₦219m	BEING PAYMENT FOR THE EMERGENCY PROCUREMENT OF MULTPUPOSE THRESHER FOR NORTH CENTRAL REGION
35	25, Oct 2023	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	AEESHET PROPERTIES & ESTATE LTD	₦147m	BEING PAYMENT MADE TO THE ABOVE NAMED COMPANY FOR THE EMERGENCY PROCUREMENT OF COWPEA POD BORER RESISTANT VARIETY (SAMPEA 20T) CERTIFIED SEEDS FARMERS CLUSTER IN NORTH EAST REGION COWPEA CULTIVATION. HIDE MORE

Suspicious Payments Above ₦10 Million To Contractors' Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
36	25, Oct 2023	FEDERAL MINISTRY OF WORKS AND HOUSING	FEDERAL INLAND REVENUE SERVICES	₦99m	BEING 1% SD IOF CBC GLOBAL CIVIL & BUILDING CONSTRUCTION NIG
37	26, Oct 2023	POLICE FORMATIONS AND COMMANDS	ASSIAMARZ NIG LTD	₦82m	BEING PAYMENT FOR THE SUPPLY OF COMPUTER ACCESSORIES, OFFICE STATIONERIES AND OTHER ICT CONSUMABLE
38	30, Oct 2023	FEDERAL MINISTRY OF WORKS	AAM HOUSE OF MACHINES NIG LIMITED	₦223m	BEING PAYMENT MADE TO THE ABOVE NAMED COMPANY FOR THE CONSTRUCTION OF ROADS AND DRAINAGES/CULVERTS AT ATP 10 GRA OFF SULEIMAN BAURA ROAD BY OYUS JUNCTION IN SULEJA, NIGER STATE. C/NO. 7767
39	30, Oct 2023	FEDERAL MINISTRY OF WORKS	AAM HOUSE OF MACHINES NIG LIMITED	₦224m	BEING PAYMENT FOR THE CONSTRUCTION OF ROADS, DRAINAGES AND CULVERTS AT STP 10 GRA OFF SULEIMAN BARAU ROAD BY OYUS JUNCTION IN SULEJA NIGER STATE C/NO. 7767
40	31, Oct 2023	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	BAPAM HOUSE SERVICE LIMITED	₦205m	BEING PAYMENT FOR THE CONSTRUCTION OF ASPHALT ROAD WITH DRAINAGES IN AGEGE OSHODI AND MUSHIN COMMUNITIES AS PER BRRI/1082/S.669/1/PG 119
41	30, Nov 2023	NATIONAL DIRECTORATE OF EMPLOYMENT	AB & LA PROJECTS LIMITED	₦60m	BEING PAYMENT TO AB & LA PROJECTS LTD. FOR SUPPLY OF STARTER PACKS FOR EMPOWERMENT OF WOMEN & YOUTHS IN SELF-RELIANCE IN YOLA SOUTH, ADAMAWA STATE
42	30, Nov 2023	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	JRB CONSTRUCTIONS COMPANY LIMITED	₦229m	BEING ADDITIONAL PAYMENT FOR CONSTRUCTION OF LECTURE AUDITORIUM AT IGBOLOMI CAMPUS, IBEJU-LEKKI, LAGOS. (PHASE 1)
43	30, Nov 2023	FEDERAL GOVT STAFF HOUSING LOANS BOARD	PERFECT ESTATE DEVELOPERS LTD	₦69m	PAYMENT FOR 50% PURCHASING LOAN UNDER THE FISH PROGRAMME AT GWAGWALADA FISH ESTATE ABUJA IRO OLALEYE DANIEL AYO & 11 OTHERS HB/L/787/2023
44	30, Nov 2023	FEDERAL GOVT STAFF HOUSING LOANS BOARD	HYDRAFORM ENGINEERING (NIGERIA) LIMITED	₦82m	PAYMENT FOR 50% PURCHASING LOAN UNDER THE FISH PROGRAMME AT GWAGWALADA FISH ESTATE ABUJA IRO SHEHU MUKHTAR SARKINA & 11 OTHERS HB/L/793/2023
45	30, Nov 2023	FEDERAL GOVT STAFF HOUSING LOANS BOARD	THE SOLUTIONIST (NIGERIA) LIMITED	₦76m	PAYMENT FOR 50% PURCHASING LOAN UNDER THE FISH PROGRAMME AT GWAGWALADA FISH ESTATE ABUJA IRO ORUBOR PRISCA BLESSING & 11 OTHERS HB/L/789/2023

Suspicious Payments Above ₦10 Million To Contractors' Accounts From July To December 2023

S/N	DATE	MDAS	BENEFICIARY	AMOUNT	DESCRIPTION
46	31, Dec 2023	FEDERAL ROAD MAINTENANCE AGENCY	FEDERAL INLAND REVENUE SERVICES	₦131m	7.5% VAT ON APG DEDUCTED FROM M/S CBC GLOBAL CIVIL & BULIDNG CONSTRUCTION LTD
47	31, Dec 2023	FEDERAL MINISTRY OF WORKS	DESERVIK NIGERIA LIMITED	₦224m	BEING FINAL PAYMENT FOR THE PROVISION 3 SEATER PUPILS DESK IN SHANONO LOCAL GOV'T AREA OF KANO STATE
48	31, Dec 2023	FEDERAL MINISTRY OF WORKS	EXCELLENT NORTHWEST SERVICES LTD	₦218m	BEING FINAL PAYMENT FOR THE PROVISION OF 3 SEATER PUPILS DESK IN RIMIN GADO LGA IN KANO STATE
49	31, Dec 2023	NATIONAL RURAL ELECTRIFICATION AGENCY	MIKEREACH SYNERGY RESOURCES LTD	₦234m	"PROVISION OF SOLAR STREETLIGHTS IN SAWMILL AND ODOKUN COMMUNITIES
50	31, Dec 2023	NATIONAL RURAL ELECTRIFICATION AGENCY	EL-HAMEED & HAKEEM NIG. LTD	₦56m	ELECTRIFICATION OF LABBARE IN ADAMAWA STATE
51	31, Dec 2023	NATIONAL RURAL ELECTRIFICATION AGENCY	ICE FARM INTEGRATED SERVICES LTD	₦155m	ELECTRIFICATION AND PROVISION OF SOLAR STREETLIGHTS IN KOGI STATE
52	31, Dec 2023	BUDGET OFFICE OF THE FEDERATION	CENTRE FOR MANAGEMENT DEVELOPMENT ABUJA	₦65m	PAYMENT OF COURSE FEE FOR THE BOF LOCAL TRAINING PROGRAMME
53	31, Dec 2023	NATIONAL RURAL ELECTRIFICATION AGENCY	DIAMOND LEEDS LTD NKO BOLOGI RICE	₦106m	CONSTRUCTION AND INSTALLATION OF ALL-IN-ONE SOLAR STREETLIGHTS TO ENHANCE AND INCREASE AGRICULTURAL OUTPUT IN BAUCHI SOUTH SENATORIAL DISTRICT, BAUCHI STATE
54	31, Dec 2023	FEDERAL MINISTRY OF FINANCE - HQTRS	PROCESSING CO. LTD	₦69m	PYT FOR SUPPLY OF 1300 50KG BAGS OF LOCAL RICE TO FED MIN OF FMF ABJ
55	31, Dec 2023	FEDERAL ROAD MAINTENANCE AGENCY	GLOBAL GREEN ENVIRONMENTAL SERVICES LIMITED	₦170m	PAYMENT FOR THE CONSTRUCTION OF INTERNAL RD LINED DRAIN & INSTALLATION OF SOLAR POWERED STREET LIGHT BEHIND LIYafa PALACE HOTEL SPUR TO KATSINA-KANO RD IN KATSINA STATE. C/NO:SMR/23-53 CERT 1 (F)
Total				₦8.88bn	

Selected Top Ministries With The Highest Spending

The table below shows the top ten ministries with the highest spending from July 1 to December 30, 2023. The total money spent by these ministries was N6.7tn. The Ministry of Defence spent N1.6tn on over 2,000 transactions, and the Federal Ministry of Police Affairs spent N1tn on over 4,000 transactions, followed by the Federal Ministry of Education with N785b with over 14,000 transactions and the Federal Ministry of Health with N690b on 12,000 transactions. On the same trend, the Federal Ministry of Works and Housing and the Federal Ministry of Agriculture and Rural Development spent N386b and N374b on over 3,000 and 8,000 transactions respectively.

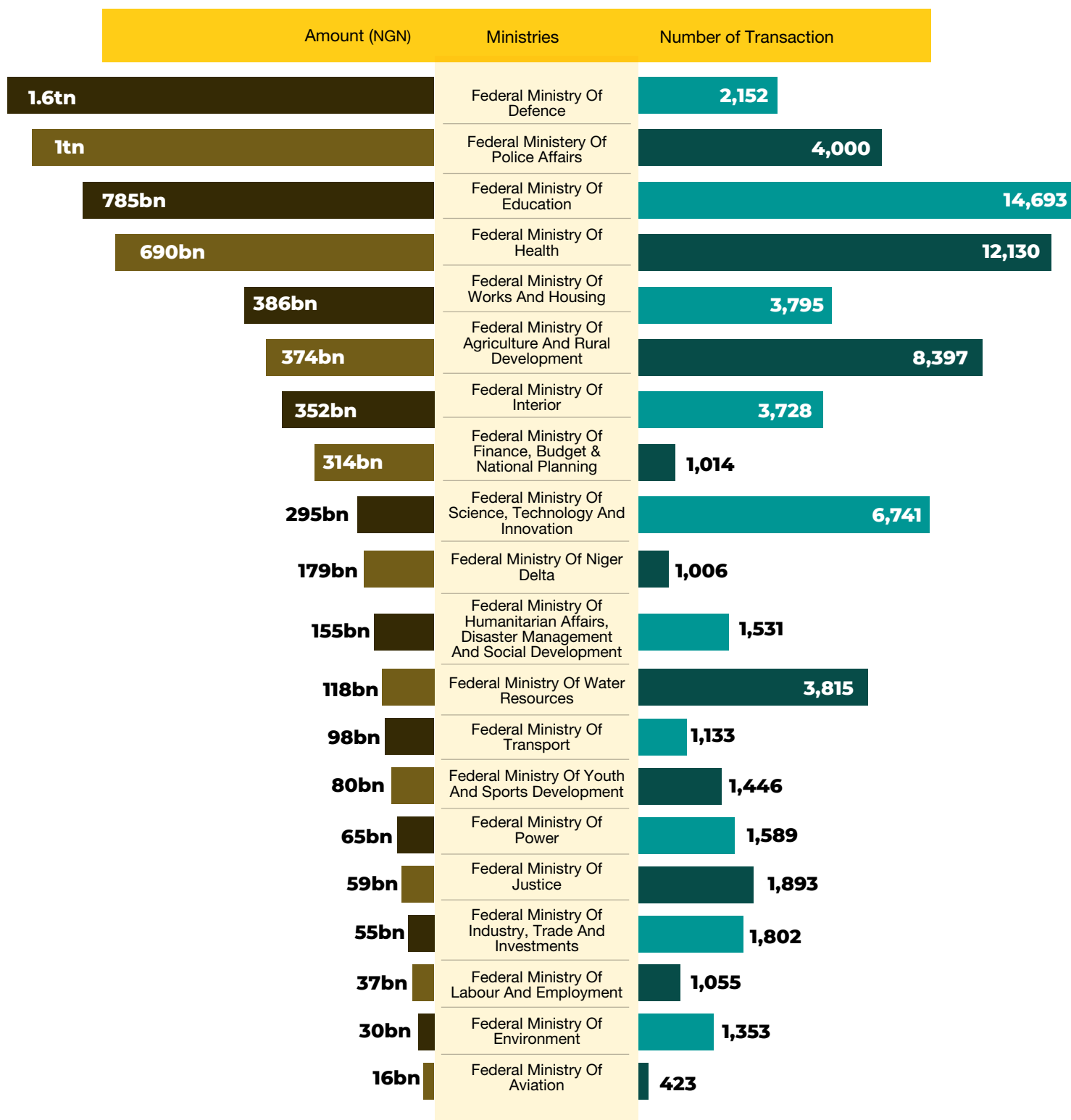
From our research, it is evident that the Federal Ministry of Defence expended a higher amount on its projects in comparison to other ministries. Close to the Ministry of Defence, we also have the Federal Ministry of Police

Affairs, Federal Ministry of Education, Federal Ministry of Health, and Agriculture and Rural Development. It is noteworthy that both the education and health sectors received fewer funds for their urgent needs and pressing demands. It is paramount that the government prioritizes investing in these two sectors, given their significant contributions to both the macro and micro economy of the country.

Investing in education and health systems is as crucial as investing in the country's defense. As such, Budget strongly advocates for more targeted investments in these sectors to improve their efficiency and effectiveness. In conclusion, our research strongly suggests that the government takes seriously investing in these two critical sectors, given their contribution to the country's overall development.

Selected Top 10 Ministries with high spending

Total
N2.4tn



Ministries With Low Spending From July To December 2023

Our analysis has identified some ministries that have spent less from July to December 2023. The Federal Ministry of Women Affairs has spent N13b on 574 transactions, followed by the Federal Ministry of Communication and Digital Economy, which spent N12b on 392 transactions. The Federal Ministry of Petroleum Resources has also spent N12b on 354 transactions. On the other hand, the Federal Ministry of Foreign Affairs and the Federal Ministry of Police Affairs have spent the least amount of N1b and N7b compared to the overall spending from July to December 2023.

Total
N187.7bn

Total
2,953

Amount (NGN)	Ministries	Number of Transaction
13bn	Federal Ministry of Women Affairs	574
12bn	Federal Ministry Of Communication and Digital Economy	392
12bn	Federal Ministry of Petroleum Resources	354
11bn	Federal Ministry of Special Duties and Inter - Governmental Affairs	260
11bn	Federal Capital Territory Administration	19
9bn	Federal Ministry of Information and Culture	417
7bn	Federal Ministry Of Mines And Steel Development	358
7bn	Federal Ministry of Foreign Affairs	513
1bn	Federal Ministry Of Police Affairs	66

Top Departments And Agencies With High Spending From July To December 2023

In this section, we have observed that some departments and agencies had high spending rate between July and December 2023. The Police Formation and Commands spent N439b on 1,331 transactions, followed by the National Security Adviser with N383b on 233 transactions, and then the Nigeria Army with N342b on 143 transactions. On the other hand, the FGN Treasury (TSA Settlement Centre) spent only N7b on 291 transactions, which was considered the lowest expenditure among others.

Total
N2.340tn

Total
6,224

Amount (NGN)	Ministries	Number of Transaction
439bn	Police Formations And Commands	1,331
383bn	National Security Adviser	233
342bn	Nigerian Army	143
325bn	Office Of The Accountant-General Of The Federation	1,204
186bn	NASS Management	12
165bn	Secretary To The Government Of The Federation Hqtrs	2,690
162bn	Nigerian Navy	167
150bn	Nigerian Airforce	146
110bn	National Judicial Council - Abuja	7
75bn	Fgn Treasury (Tsa Settlement Centre)	291

Conclusion

BudgIT will continue to utilize MDAs data sets to promote transparency and accountability. We aim to ensure Nigerian citizens are fully informed of the government's activities and spending. As enlightened citizens, Nigerians would be knowledgeable enough to scrutinize the government's actions, thereby strengthening public trust and confidence in democratic processes. In addition, this exercise will reinforce the principles of transparency and accountability, guaranteeing that government spending represents good value for money and that awarded contracts conform to established processes.

Recommendations

1

Investing in education and healthcare systems is just as important as investing in national defense. Therefore, the government must prioritize these two sectors.

2

To facilitate public tracking of payment transactions, contractors must provide detailed descriptions of their projects to the relevant MDAs before payment are made to such contractors.

3

To secure Nigeria's future and it's micro and macro economic indices, equal attention must be paid to all sectors of the government and ensure there is equal transparency and accountability on every kobo spent from the treasury of the Nigerian government.

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