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BudgIT Foundation is a civic tech organisation raising the standards of transparency, accountability, and service delivery in the Nigerian government and governance. BudgIT utilises innovative technology to simplify public information, foster a community of active citizens, and empower them to demand accountability, institutional reforms, efficient service delivery, and an equitable society.

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### Acronyms

Abbreviation	Meaning
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FGN Federal Government of Nigeria

ARCN Agricultural Research Council of Nigeria

NA Nigerian Army

NEMA National Emergency Management Agency

FGC Federal Government College
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

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 Air Force

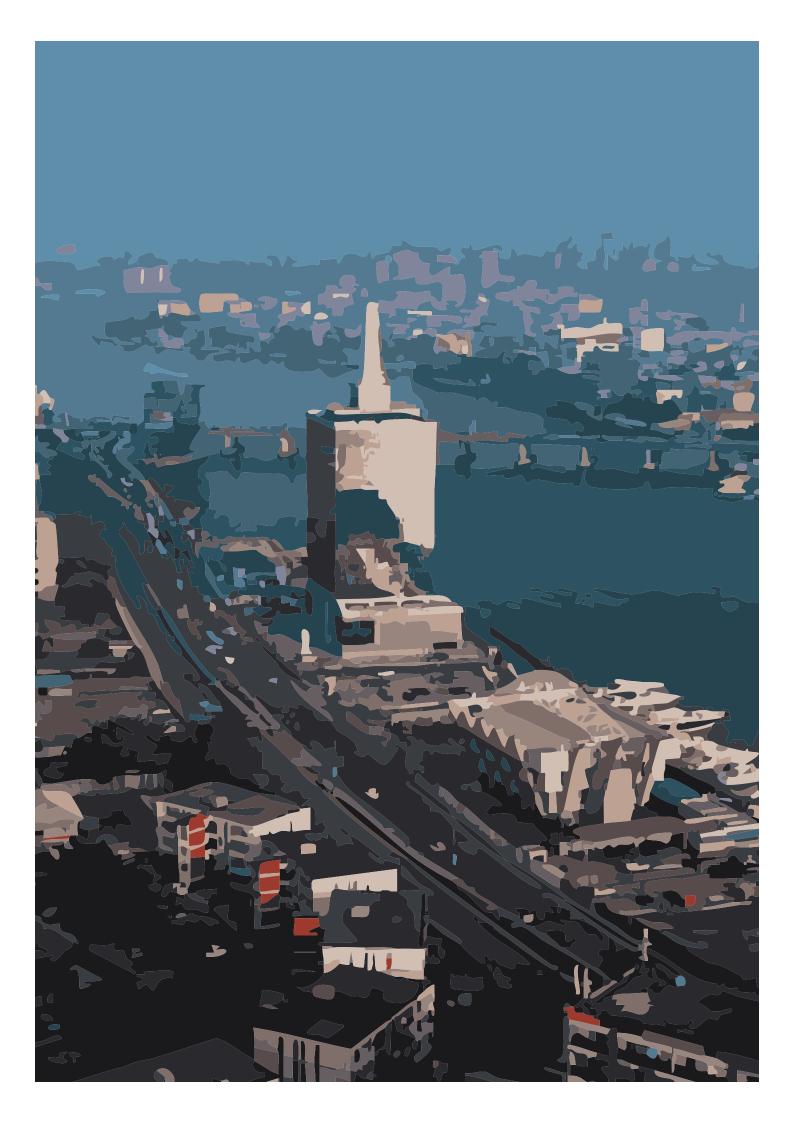
NJC National Judicial Council

FMSDIGA Federal Ministry of Special Duties and Inter-Governmental

Affairs

FMHADMSD Federal Ministry of Humanitarian Affairs, Disaster

Management and Social Development



# Executive Summary

To enhance transparency and accountability in public spending in Nigeria, BudgIT has conducted a comprehensive five-year trend analysis covering the period from 2020 to 2024. This analysis reveals a total of 323.792 transactions classified into various categories, including Unknown Transactions, Payments without Descriptions, Payments made to Private Accounts, Payments directed to Contractor Accounts, and Payments to Ministries, Departments, and Agencies.

The primary objective of this report is to provide a detailed overview of total disbursements from 2020 to 2024. In addition, the report offers a thorough breakdown of the individuals and organisations that secured

the most substantial contracts with the government over the past five years.

In our previous report on the three-year trend analysis covering the years 2020 to 2022, we documented total expenditures of \$\frac{1}{2}\$ trillion. Since that time, total expenditure has increased to \$\frac{1}{2}\$ 2.785 trillion between 2020 and 2024.

It is important to note that a major contributor to the increase in federal expenditure is the depreciation of the Naira. The rate depreciated by 66.45% from 2020 to 2023, moving from \$\frac{1}{2}\$381.00 to \$\frac{1}{2}\$454.06 and \$\frac{1}{2}\$634.16 per dollar in 2021, 2022, and 2023, respectively. During the same period, the Naira depreciated from \$\frac{1}{2}\$477.82 to

₩878.85 per dollar, representing 83.93% depreciation. By the end of 2024, the rate was ₩1,645 per dollar—a 87.1% increase from 2023, and a 331.7% total increase over the five years.<sup>1,2</sup>

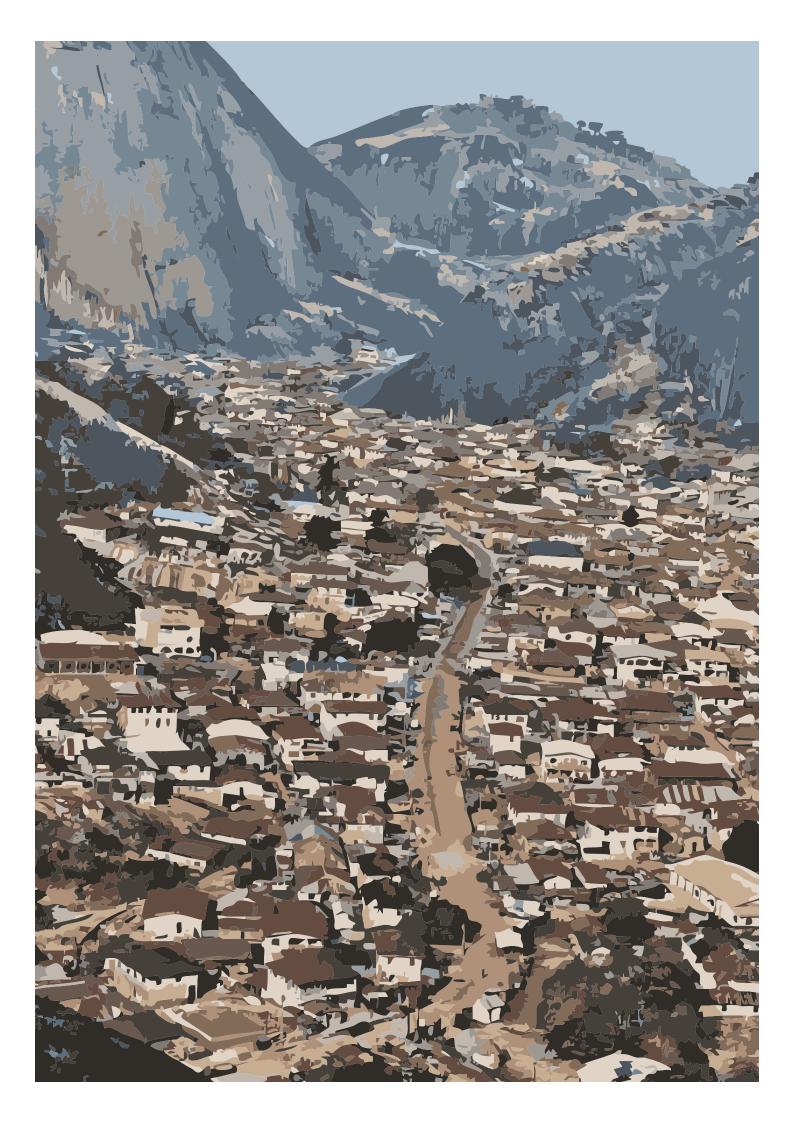
This increase indicates a considerable number of transactions that have occurred since our last three-year analysis. Consequently, the total expenditure from 2020 to 2024 represents the highest record in recent history, both in nominal terms and as a percentage of Nigeria's Gross Domestic Product (GDP).

The Federal Government allocates public funds across a wide range of sectors aimed at

supporting the well-being of Nigerians. From paying civil servant salaries and funding the operations of the National Assembly and National Judicial Council, to financing education. strengthening the healthcare system, supporting agriculture, and providing cooperative loans and other benefits to federal staff, these expenditures reflect the government's commitment to sustaining national development. However, while these investments are vital, our analysis reveals that, despite existing regulatory prohibitions, gaps remain in transparency and accountability, exposing public funds to potential misuse.

https://www.cbn.gov.ng/intops/exchratepolicy.html https://www.cbn.gov.ng/rates/ExchRateByCurrency.html

https://www.cbn.gov.ng/intops/exchratepolicy.html https://www.cbn.gov.ng/rates/ExchRateByCurrency.html



## Introduction

On April 16, 2024, a news report titled "Nigeria: Save Rice Processors from Collapse, Stakeholders beg FG" was published on AllAfrica.com. In it, members of the Rice Processors Association of Nigeria urged the Federal Government to intervene, warning that without support, their businesses could collapse, worsening hunger and food scarcity across the country.<sup>3</sup>

However, over a month earlier, on March 9, 2024, the Office of the Accountant-General of the Federation (OAGF) had already disbursed \$\frac{1}{2}76\$ billion into the association's project account. This payment was designated as an emergency intervention to address Nigeria's growing food crisis by funding rice supply. In other words, the plea made in

the April report came after the government had already responded to the issue.

This situation highlights a broader issue in public financial management: the gap between government spending and public awareness, or even acknowledgement, of that spending. Over the last seven years, BudgIT has made efforts to close this gap by conducting research on daily payment transactions provided by the OpenTreasury Portal and launching GovSpend in 2021 to make this data easily accessible and navigable.

This 5-year trend analysis provides an in-depth examination of total expenditures attributed to individuals, organisations,

ministries, and departments, along with an analysis of unknown transactions and payments lacking descriptions. A comprehensive breakdown of each transaction will be presented, accompanied by tables illustrating trends associated with these transactions.

The report will also evaluate various sectors to determine which receive the most substantial allocations. Previous reports, including the 2023 assessment, have indicated that the Ministry of Defence consistently ranks first in terms of sector allocations. This report aims to analyse and highlight the leading sectors with greater precision. Additionally, we will offer recommendations and

provide links to the sources of information utilised in this analysis and the composition of this report.

The OpenTreasury Portal (opentreasury.gov.ng)4 is an effort by the Federal Government to make government-held datasets available to the public. This is intended to ensure the timely availability of financial information by all MDAs and set minimum requirements for financial transparency. OAGF will publish payments of at least 10 million Naira, outlining the MDA responsible, the beneficiary, the purpose, and the amount of each payment. MDAs will publish payments above 5 million Naira.5

<sup>&</sup>lt;sup>4</sup> https://opentreasury.gov.ng/ dataset

<sup>&</sup>lt;sup>5</sup> https://opentreasury.gov.ng/index.php/about-open-treasury/the-mission-vision

#### **Key Highlights:**

- ₩233.5 billion was spent on emergency interventions in 2024, with over ₩109 billion allocated specifically to rice procurement.
- National Amnesty Programme from the Office of the Special Adviser to the President on Niger Delta to support the transformation and development of exagitators in the Niger Delta Region.
- Foreign mission spending increased from ₦39.7 billion in 2020 to ₦125.9 billion in 2024, indicating a sharp rise in diplomatic operational costs.
- Over N55.6 billion was paid into private accounts in 2024, with several individuals receiving hundreds of millions for stipends, events, and logistics.
- 2,831 payments, totalling ₦332.36 billion, were made without descriptions, and 33 payments worth ₦915.27 million had missing beneficiary names.
- The top 10 ministries with the highest daily payment transactions totalled N25.683 trillion during this period, compared to the N5.4 billion spent by the five ministries with the lowest daily payment transactions.

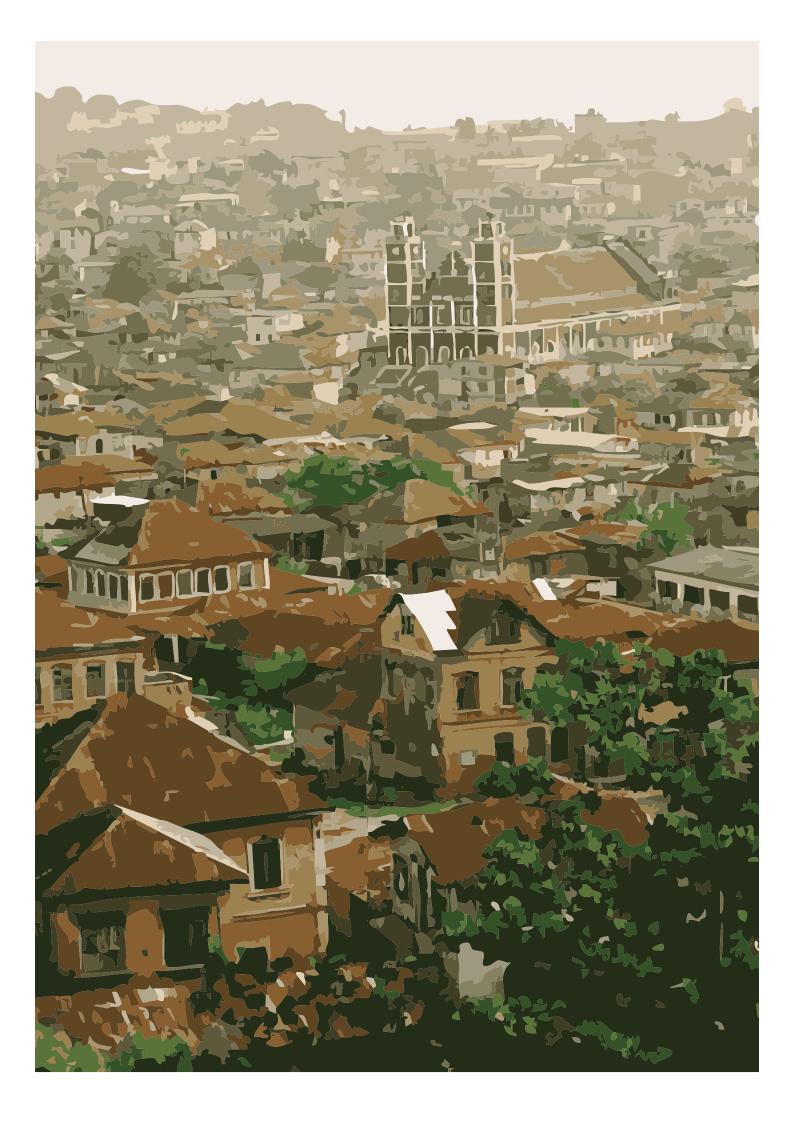
#### **Please Note:**

- The 2020 Q3 (July, August, and September) dataset is not available for download on Open Treasury and, consequently, was not included in BudgIT's dataset.
- The January 2024 data is also unavailable for download on the Open Treasury portal.

- To further your insights, please refer to the appendix for more information on BudgIT's mined data. The appendix contains the breakdown of BudgIT's methodology in classifying these expenditures.
- The list of MDAs in this publication represents the MDAs in existence as of May 2025, and defunct MDAs have been classified as follows:

### These MDAs are represented together to accommodate changes between the Buhari and Tinubu administrations:

Federal Ministry of Youth & Sports Development*	Federal Ministry of Youth Development Federal Ministry of Sports Development
Federal Ministry of Finance, Budget & National Planning*	Federal Ministry of Budget & Economic Planning Federal Ministry of Finance
Federal Ministry of Mines & Steel Development*	Federal Ministry of Solid Minerals Development Federal Ministry of Steel Development
Federal Ministry of Works & Housing*	Federal Ministry of Housing & Development Federal Ministry of Works



## Overview

Table 1: Spending Trend Overview from 2020 -2024



Private Accounts N201.3bn

### **Key Findings:** Total Expenditures between 2020 and 2024

In this phase, we discovered that a total sum of ₩32.785 trillion was recorded as daily payment transactions between 2020 and 2024, respectively. During our analysis, we noticed that N10.1 trillion worth of daily payments were made in 2024, with a total of 74,888 daily payment transactions. This was followed by 80,228 transactions recorded in 2023, totalling ₩8.3 trillion. Furthermore, in 2022, a total of 64,980 transactions were recorded, totalling \(\frac{\text{\ti}\text{\texi}\text{\texit{\texi}\text{\text{\texi}\text{\texi{\texi}\text{\text{\text{\text{\texi}\text{\texi}\text{\texi{\text{\texi}\text{\text{\text{\tet trillion, while 2021 and 2020 had ₩5.9 trillion, representing 72,389 daily payment transactions and ₩2.5 trillion for 31,307 daily payment transactions, respectively.

After a thorough investigation, we sorted these findings. We noticed that the largest allocation of disbursements went to MDAs each year, particularly to Naira transit accounts<sup>6</sup> and capital accounts, as well as allocations for overhead, personnel, and other expenditures within the agencies. These amounts grew exponentially from ₦1.9 trillion disbursed in 2020 to ₦7.9 trillion in 2024. Organisation accounts received the second-largest disbursements from the Federal Government, with steady growth from \$\frac{1}{2}534.7 billion in daily payment transactions in 2020 to ₩1.5 trillion in 2021, and ultimately reaching an all-time high of ₩2.5 trillion by 2024.

Despite regulations barring MDAs from transferring funds into the bank accounts of private citizens, the practice reached an all-time high in 2023 and 2024, with transfers amounting to N44 billion and N55.4 billion, respectively, compared to the reduction from N39.3 billion to N25.7 billion between 2020 and 2022.

<sup>&</sup>lt;sup>6</sup> Naira transit account is a type of bank account that serves as an intermediary account to receive and hold funds before they are transferred to a final destination account.

# **Year on Year: Spending Shifts over Time**

Here, we explore government outlays over the last five years. Note that the government expenditure as a percentage of GDP has also risen<sup>7</sup>, meaning that not only is government

expenditure increasing, but the amount being spent compared to what Nigeria generates is increasing disproportionately over time.

Gross Domestic Product (GDP) measures all the output generated within a country over a period of time.

Table 2: Summary of Daily Payment Transactions between 2020 and 2024

	2020	No of Transactions	2021	No of Transactions	2022	No of Transactions	2023	No of Transactions	2024	No of Transactions
Total Annual Expenditure	N2.5tn	31,307	<b>№5.9tn</b>	72,389	₩6.1tn	64,980	№8.3tn	80,228	N10.1tn	74,888
Real CDP at 2010 Constant Market Prices	N70.8tn		₩73.4tn		₩75.8tn		₩77.9tn		N80.6tn	
Government Expenditure as % of GDP	3.46%		7.98%		8.00%		10.63%		12.56%	
Contractor Accounts	№534.7bn	15,925.00	N1.5tn	42535	₩1.7tn	39742	₩2.5tn	76697	<b>№2.5tn</b>	36445
Private Accounts	₩39.3bn	3,337.00	₩36.9bn	2705	₩25.7bn	2064	₩44.0bn	3900	₩55.4bn	5200
MDA Accounts	N1.9tn	12,041.00	<b>№4.</b> 3tn	27141	₩4.3tn	23168	<b>№5.8tn</b>	29327	<b>№</b> 7.6tn	33235
Nameless Account	<b>∿72.1</b> m	4	₩352.0m	œ	<b>№123.2m</b>	9	<b>№151.5</b> m	7	<b>№216.5</b> m	œ

Daily Payment Transactions between 2020 and 2024 Trend

Table 3: Monthly Expenditure by Year and Beneficiary Classification

Year / Beneficiary	January	February	March	April	Мау	June	July	August	September	October	November	December
2020	₩114.0bn	₩188.7bn	№382.2bn	<b>№</b> 219.5bn	₩309.3bn	₩84.3bn	₩0.0bn	₩0.0bn	₩0.0bn	N207.1bn	№360.8bn	№585.7bn
Contractor	₩4.4bn	₩16.7bn	₩61.3bn	₩82.4bn	₩32.2bn	₩24.6bn	₩0.0bn	₩0.0bn	₩0.0bn	₩9.2bn	₩86.5bn	₩217.4bn
Private	₩8.7bn	₩3.8bn	₩4.3bn	₩5.0bn	₩2.8bn	₩1.2bn	₩0.0m	₩0.0m	₩0.0m	₩711.4m	₩3434.6m	₩9.4bn
MDA	₩100.8bn	₩168.2bn	₩316.7bn	₩132.1bn	₩274.3bn	₩58.5bn	₩0.0bn	₩0.0bn	₩0.0bn	₩197.2bn	₩270.8bn	₩358.8bn
Unknown	₩0.0m	₩0.0m	₩0.0m	₩0.0m	₩15.0m	₩0.0m	₩0.0m	₩0.0m	₩0.0m	₩0.0m	<del>№</del> 8.5m	₩48.6m
2021	₩285.5bn	₩347.1bn	N904.3bn	₩115.8bn	₩511.3bn	₩392.7bn	N694.4bn	₩311.6bn	<del>N</del> 682.0bn	₩403.5bn	₩556.2bn	₩652.3bn
Contractor	₩57.8bn	₩87.8bn	₩235.0bn	₩40.8bn	₩142.0bn	₩94.9bn	₩120.0bn	₩50.9bn	₩143.9bn	₩166.0bn	₩171.6bn	₩208.2bn
Private	₩355.3m	₩607.3m	₩15.0bn	₩320.0m	₩2.3bn	₩1.6bn	₩3.9bn	₩1.4bn	₩2.1bn	₩3.6bn	₩1.8bn	₩3.9bn
MDA	₩227.4bn	₩258.6bn	₩654.3bn	₩74.6bn	₩367.0bn	₩296.0bn	₩570.4bn	₩259.3bn	₩536.0bn	₩233.9bn	₩382.8bn	₩440.2bn
Unknown	₩0.0m	₩20.0m	₩12.9m	₩0.0m	<del>N</del> 12.4m	₩199.4m	₩20.0m	₩0.0m	₩45.0m	<del>N</del> 22.2m	₩0.0m	₩20.0m
2002	M780 7hn	M504.1bp	MEGG 2hn	M502 Obn	MIGO Sho	MEG Ohn	METE The	A4527 5hn	44C 00 24A	M4480 7bn	udz 8228	M971 2hn
							F C C C C				- 10 2111	
Contractor	₩76.7bn	₩183.5bn	₩258.9bn	₩70.7bn	₩67.3bn	₩109.2bn	₩123.3bn	₩97.9bn	₩152:7bn	₩155.2bn	₩155.2bn	₩519.8bn
Private	<del>N</del> 71.5m	₩3.5bn	₩3.3bn	₩1.3bn	₩994.2m	₩1497.5m	₩2.5bn	₩2.5bn	₩1.9bn	₩1.9bn	₩2.2bn	₩4.1bn
MDA	₩303.6bn	₩317.1bn	₩401.9bn	₩429.9bn	₩101.1bn	₩453.2bn	₩389.5bn	₩423.1bn	₩355.6bn	₩325.6bn	₩182.8bn	₩607.2bn
Unknown	₩0.0m	₩0.0m	₩34.0m	₩30.0m	₩0.0m	₩47.1m	₩0.0m	₩0.0m	₩5.9m	₩0.0₩	₩0.0m	₩6.1m
2023	<del>\</del> 121.8bn	<b>№</b> 606.4bn	₩651.0bn	<b>№</b> 346.5bn	<b>№673.6bn</b>	₩793.2bn	₩399.2bn	<b>№642.3bn</b>	%447.5bn	<b>№</b> 882.2bn	№564.7bn	N2.2tn
Contractor	₩2.5bn	₩164.7bn	₩261.4bn	₩90.9bn	₩209.0bn	₩251.1bn	₩33.5bn	₩195.6bn	₩160.6bn	₩232.7bn	₩225.5bn	₩635.2bn
Private	₩0.0m	₩2.0bn	₩8.5bn	₩1.6bn	₩4.5bn	₩3.1bn	₩3.7bn	₩2.7bn	₩2.6bn	₩3.7bn	₩3.8bn	₩7.8bn
MDA	₩119.3bn	₩439.7bn	₩381.2bn	<del>№</del> 253.9bn	₩460.0bn	₩539.0bn	₩361.9bn	₩444.1bn	₩284.3bn	₩645.9bn	₩335.3bn	₩1.5tn
Unknown	₩0.0m	₩0.0m	₩0.0m	₩64.8m	₩23.4m	₩0.0m	₩24.7m	₩0.0m	₩24.7m	₩0.0m	₩0.0m	₩14.0m
2024	№0.0bn	N1.1tn	₩738.1bn	14811.6bn	№858.3bn	<b>№</b> 615.6bn	₩842.9bn	₩910.3bn	№871.0bn	₩750.3bn	₩950.5bn	₩1.7tn
Contractor	₩0.0bn	₩114.4bn	₩331.4bn	₩154.9bn	₩166.5bn	₩69.1bn	₩118.2bn	₩299.6bn	₩308.2bn	₩217.8bn	₩396.3bn	₩302.0bn
Private	₩0.0bn	₩1.4bn	₩II.5bn	₩3.7bn	₩3.7bn	₩1.1bn	₩5.2bn	₩3.8bn	₩5.3bn	₩4.1bn	₩6.1bn	₩9.5bn
MDA	₩0.0bn	₩1006.6bn	₩395.2bn	₩653.1bn	₩688.2bn	₩545.4bn	₩719.5bn	₩607.0bn	₩557.5bn	₩528.4bn	₩548.0bn	₩1.3tn
Unknown	₩0.0m	₩17.5m	₩0.0m	₩8.8m	₩8.8m	₩0.0m	₩0.0m	₩0.0m	₩0.0m	₩40.0m	₩141.5m	₩0.0m

#### **Outlays by Category/Function**

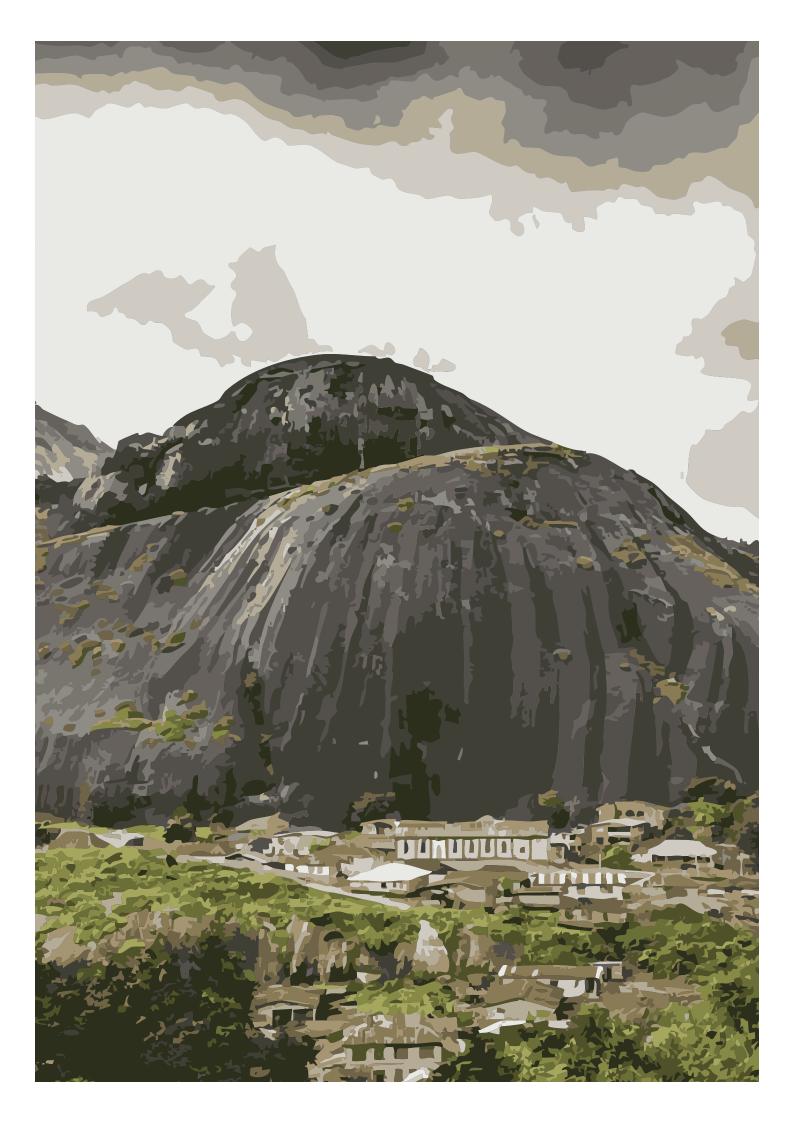
A breakdown of expenditures, based on the Classification of Functions of Government (COFOG), is shown below. This chart helps explore the changing priorities of the new administration that took office

in 2023, as general public services, public order and safety, and education expenditures increased, while expenditures towards housing and environmental protection declined.

The COFOG (Classification of the Functions of Government) is an international classification which breaks down data on general government expenditure.

Table 4: Expenditure by Function 2020 - 2024

Category	2020	2021	2022	2023	2024
General Public Services	₩389.0bn	₩812.7bn	₩1.0tn	₩1.7tn	₩2.2tn
Defence	₩552.8bn	<b>₩</b> ].4tn	₩1.2tn	₩l.5tn	₩1.7tn
Public Order and Safety	₩564.7bn	₩].ltn	₩].]tn	₩l.5tn	₩2.2tn
Economic Affairs	₩315.9bn	₩877.8bn	₩900.0bn	₩1.3tn	₩1.5tn
Environmental Protection	₩4.6bn	₩11.3bn	₩12.9bn	Hl7:1bn	₩20.5bn
Housing and Community Amenities	₩95.7bn	₩213.3bn	₩239.7bn	₩335.3bn	₩132.0bn
Health	₩104.2bn	₩250.9bn	₩248.0bn	₩402.3bn	₩408.9bn
Recreation, Culture, and Religion	₩11.4bn	₩23.2bn	₩21.1bn	₩39.7bn	₩35.5bn
Education	₩259.7bn	₩780.3bn	₩728.9bn	₩1.0tn	₩1.3tn
Social Protection	₩153.5bn	₩391.5bn	₩509.0bn	₩420.1bn	₩687.7bn



# Key **Findings**

#### **Daily Payments to Individual Accounts**

These figures reveal a notable concentration of disbursements to individuals within a few key ministries, particularly the Office of the Special Adviser to the President on Niger Delta. This will be explored in more detail as we examine Nigeria's Presidential Amnesty Programme (PAP), but a brief look at the amount going into these accounts will give an initial understanding into the scale and costs of this initiative. Dasimaka Adokiye Sami, identified as the highest-paid

individual in this category, also topped the list in BudgIT's H2 2023 research report.8

Aside from the PAP-linked payments, other notable recipients of federal funds include Ifeoma Okafor (Department of Finance and Accounts, Federal Ministry of Education) and Hammanjoda Asta (Federal Scholarship Board),<sup>9</sup> Miss. Afangekung Mfon Okon, who was paid from 2020 to 2023 for a myriad of tasks completed on behalf of the New Partnership for African Development, and Abdullahi Mohammed Mohammed, who was paid 16 times between 2022 and 2024 for fees associated with training and courses completed at the Economic and Financial Crimes Commission. EFCC.

- 8 Document Source: https://shorturl.at/BYtdQ
- <sup>9</sup> Education Data Source: https://shorturl.at/EgDu4

Table 5: Total Disbursements to Individuals from 2020-2024

MDAs	Beneficiary	Amount in N	Total Number of Transactions
Office of the Special Adviser to the President on Niger Delta	Dasimaka Adokiye Sami	N10.11tn	56
Office of the Special Adviser to the President on Niger Delta	Ebikabowei Victor Ben	8.75tn	133
Federal Ministry of Education - Hqtrs	lfeoma Okafor and Hammanjoda Asta	3.32tn	24
Office of the Special Adviser to the President on Niger Delta	Odiki Jacob	2.62tn	66
Office of the Special Adviser to the President on Niger Delta	Harry Tonye Ikemenjeme	1.82tn	55
Office of the Special Adviser to the President on Niger Delta	Reuben C Wilson	1.47tn	56
Office of the Special Adviser to the President on Niger Delta	Torughedi Selky	1.41tn	55
New Partnership for African Development	Miss Afangekung Mfon Okon	1.40tn	101
Office of the Special Adviser to the President on Niger Delta	Joseph Evah	1.24tn	56
Economic and Financial Crimes Commission (EFCC)	Abdullahi Mohammed Mohammed	1.01tn	16

#### What is the Price of Peace?

As mentioned, seven of the top ten total disbursements into individual accounts originated from the Office of the Special Adviser to the President on Niger Delta. This warranted some further investigation into the background and context of these payments. Here is what we found:

Much of the government's emergency disbursement in

2024 was directed toward palliative assistance in local governments affected by insurgency. In addition to responding to crises, the Federal Government also made efforts to preempt civil unrest through targeted payments aimed at stabilising volatile regions. The Post-Amnesty Programme (or the Presidential Amnesty Programme)<sup>10</sup> is a disarmament, demobilisation,

Nigeria's Post-Amnesty Programme Source:https://shorturl.at/0yzx3

and reintegration program that was introduced in Nigeria in 2009. Its purpose was to intervene in the distribution of arms and weapons, kidnapping of expatriates, and attacks on oil infrastructure in the Niger Delta region. It is often argued to be an essential precondition for maintaining post-conflict stability and advancing the prospects of durable peace.

In 2024 alone, ₩27.7 billion was disbursed from the Office of the Special Adviser to the President

on Niger Delta to support the transformation and development of the ex-agitators in the Niger Delta Region. This includes payments to camp leaders and their delegates, contributions to cooperative accounts for entrepreneurial transformation, flight tickets, university scholarships (local and international), attorneys' fees, media engagements, training, and several other associated costs, such as diesel, cleaning, gardening, and fumigation.

Table 6: Total Expenditure toward Post-Amnesty Programme (PAP)



<sup>11</sup> Year Reference: https://shorturl.at/0yzx3

#### Daily Payments to Organisation Accounts

This section explores the top 10 recipients of the N8.7 trillion paid to organisations from 2020 to 2024. These beneficiaries can be categorised across five industries: Construction, Power, Banking, Manufacturing, and Agriculture.

This table is dominated by five construction companies: the Chinese-owned CCECC (China Civil Engineering Construction Corporation), the German-owned Julius Berger, the Lebanese-owned MotherCat, the Nigerian-owned Reinforced Global Resources and JRB Construction.

The largest single disbursement of funds during this period was

made to the Rice Processors Association of Nigeria (RIPAN) for the supply of rice as an emergency intervention to ameliorate the prevailing food crisis in Nigeria.

Equipments & Protective
Applications International
Limited is Nigeria's first ballistic
manufacturer and provides a
supply of bulletproof vests,
ballistic helmets, and other
defence-related equipment to
organisations supporting
Nigeria's Defence and Public
Order and Safety.
The table below provides a
detailed explanation of what has
been awarded to the
mentioned corporations since
2020.

Table 7: Total Disbursements to Organisations from 2020 -2024

Organisation Name	Industry	Amount in N	Total Number of Transactions
CCECC NIGERIA LIMITED	Construction	187,354,624,875.65	151
IBTC Pension Managers	Banking	92,680,826,208.67	5,560
JULIUS BERGER NIGERIA PLC	Construction	78,847,119,262.54	210
EGBIN POWER PLC	Power	77,764,802,001.80	31
Rice Processors Association of Nigeria (Project Account)	Agriculture	76,005,000,000.00	T T
Reinforced Global Resources Ltd	Construction	54,154,705,515.33	24
Mothercat Limited	Construction	50,907,310,007.04	115
JRB Constructions Company Limited	Construction	50,383,361,055.36	231
Azura Power West Africa Limited	Power	44,796,318,471.60	21
Equipments & Protective Applications International Limited	Manufacturing	42,657,611,189.12	24

#### **Daily Payments by MDAs**

Between 2020 and 2024, a considerable volume of transactions from the National Treasury portal dataset reveals that \(\mathbb{N}\)25.68 trillion, which is 78.3% of the total \(\mathbb{N}\)32.785 trillion, was disbursed by specific Ministries, Departments, and Agencies (MDAs).

A breakdown of key MDAs reveals the Federal Ministry of Defence leading with the highest volume of disbursements. Over this five-year period, it authorised \$\frac{1}{2}\$T.1 trillion through \$13,485\$ transactions, becoming the highest among the MDAs, a staggering figure that dwarfs

most others. Following closely is the Federal Ministry of Finance, which disbursed N4.07 trillion across 15.706 transactions.

The Federal Ministry of Police Affairs comes next, with \(\frac{\pm3.1}{3.1}\) trillion paid out in 12,303 transactions, while the Federal Ministry of Education recorded \(\frac{\pm3.03}{3.03}\) trillion over an extensive 42,289 transactions.

On the other end of the spectrum, the Office of the National Security Adviser received the lowest total disbursement among the top 10 spenders, with N1.2 trillion disbursed through 1,085 transactions.

Table 8: Top 10 Highest Expenditure by MDAs 2020-2024

MDA	Amount in N	No. of Transactions
Federal Ministry of Defence	7.09tn	13485
Federal Ministry of Finance	4.07tn	15706
Federal Ministry of Police Affairs	3.10tn	12303
Federal Ministry of Education	3.03tn	42289
Federal Ministry of Works	2.21tn	44156
Federal Ministry of Health & Social Welfare	1.43tn	10416
Federal Ministry of Interior	1.25tn	12906
Federal Ministry of Agriculture & Food Security	1.23tn	29878
National Security Adviser	1.20tn	1085
Federal Ministry of Humanitarian Affairs and Poverty Alleviation	1.03tn	21510

Table 9: Bottom 5 Lowest Expenditure by MDAs from 2020 to 2024

MDA	Amount in N	Disbursements
National Salaries, Incomes & Wages Commission	1.26tn	106
Police Service Commission	1.24tn	93
Infrastructure Concession Regulatory Commission	1.22bn	115
Fiscal Responsibility Commission	865.78m	68
Code of Conduct Tribunal	797.90bn	64

#### **Foreign Mission Spending**

Over the last five years, disbursements to Nigeria's 105 foreign missions have increased significantly, from a total of \$39 billion spent in 2020 to \$125 billion in 2024.

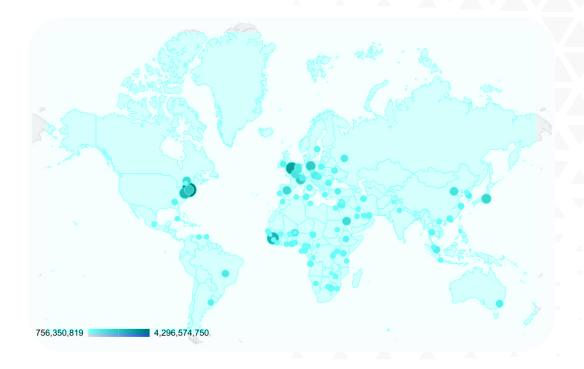
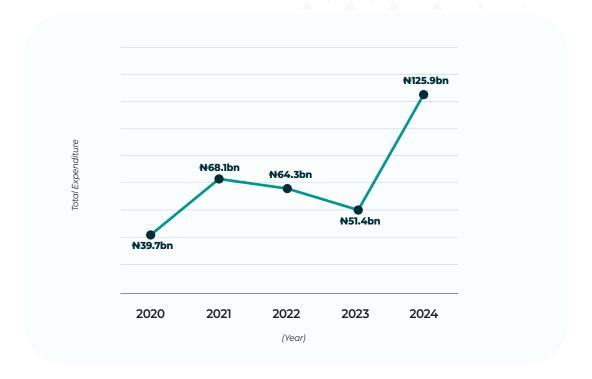


Table 10: Mission Expenditure over Time





# Emergency Expenditures

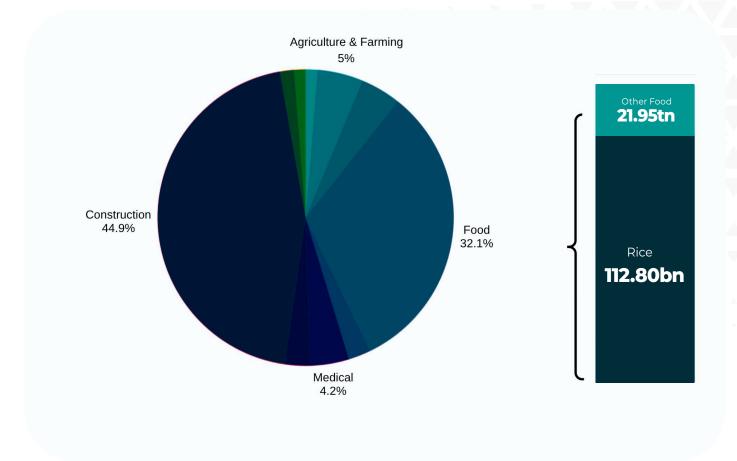
As we examine how the government responds to critical needs, emergency expenditures can offer insight into priorities during times of crisis. BudgIT analysed expenditure data for

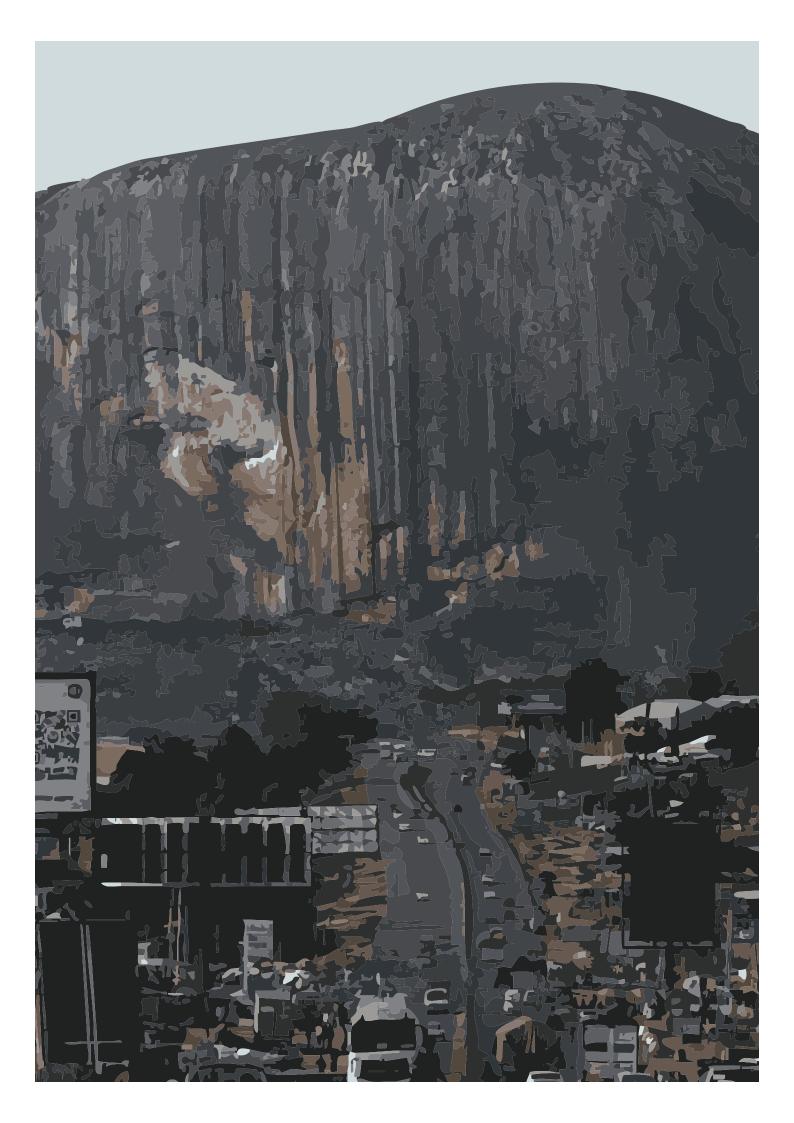
emergency payments from MDAs over the last years to categorise where money was allocated for emergencies over the course of the year.

Table 11: Expenditures Tagged on Emergency from 2020 - 2024

Category		Amount in <del>N</del>
Total Expenditure:		<del>N</del> 419.73bn
Food		<b>₩</b> 134.77bn
	Rice	₩112.8bn
	Other Food	<b>₩</b> 21.9bn
Administrative		<b>₩</b> 5.4bn
Agriculture & Farming		<b>№</b> 20.9bn
COVID-19		<b>№</b> 18.6bn
Construction		₩188.5bn
Electricity		₩10.2bn
Loan		₩0.1bn
Medical		<del>№</del> 17.8bn
Policing		<del>№</del> 11.5bn
Unclassified Palliatives		₩0.3bn
Victims Assistance		₩6.3bn
Water Supply/Flooding		₩5.3bn

Table 11: Expenditures Tagged on Emergency from 2020 - 2024





# Transparency and Oversight

The #EndBadGovernance
Protests were a series of
decentralised protests that
occurred from August 1 to
August 10, 2024, triggered by
the rising cost of living in
Nigeria. The Nigerian
government's response was
swift and violent, resulting in
the deaths of at least 24 people
(Amnesty International).

BudgIT examined the National Treasury Portal dataset to identify any payments made to security agencies in connection with the protests. While no direct links were found, two suspicious duplicate payments of N5 million each, made on August 20 to the private bank account of Dasuki Danbappa Galadanchi from Police Formations and Commands, stood out.

Beyond these anomalies, we identified 506 payments worth \$\frac{1}{2}78\$ billion made in 2024 with no accompanying description, and 11 instances where the beneficiary's name was either redacted or unregistered. These gaps in disclosure raise broader questions about transparency in public spending.

### How can an active citizenry keep the government accountable?

Adequate transparency about public expenditure can improve the evidence on which informed views may be founded. It enables the defence and criticism of the Federal Government, allowing active citizens to verify whether government actions are appropriate and beneficial, and to maintain accountability between the public and the government.

### Federal Government's Commitment to Transparency:

The financial transparency policy of the Federal Government helps ensure that large payments made by MDAs and OAGF are disclosed, and it also sets deadlines for disclosure.<sup>12</sup> To facilitate the fight against corruption, it is crucial

that transparency is not only encouraged but also enforced. In this section, we explore key takeaways and areas for improvement regarding transparency and oversight in federal expenditures.

<sup>&</sup>lt;sup>12</sup> Transparency Requirements and Responsibilities

#### **Financial Transparency Policy Objectives**

The Federal Government has approved the Financial Transparency Policy that requires the publication of Public Financial Information through the Open Treasury Portal www.opentreasury.gov.ng in order to demonstrate transparency and accountability to the public and its cooperating partners and build trust in Government.

#### 2. Objectives

- a) Cementing government commitment to improving governance and supplement the recently launched Whistleblower Policy and equip the general population with the tools they need to report financial wrongdoing. Furthermore, the government has committed to full implementation of the Freedom of Information Act, 2011, so that government-held data sets can be requested and used by the media and the public at large.
- b) To facilitate the fight against corruption, it is crucial that more transparency is not only encouraged but also enforced at all levels. This policy is aimed at enabling timely availability of financial information to the civil society organisations and the public at large by all MDAs of the Federal Government. Through this initiative, the foundation for a strong partnership against corruption will be laid.
- c) This policy is also aimed at setting the minimum requirements for financial transparency by all MDAs. While full and complete disclosure should be encouraged, a minimum needs to be set to ensure that non-compliance can be established and addressed.
- d) This policy also sets deadlines and allocates responsibility for ensuring financial transparency. In addition to the responsibility for publication outlined below, all MDAs are required to promptly respond to additional requests for information beyond what is published.

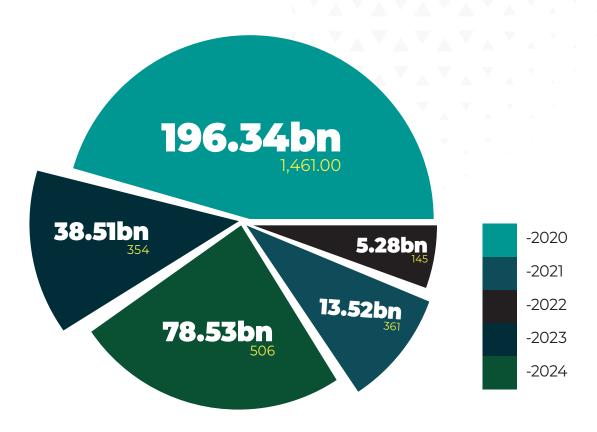
### Payments without Descriptions

While some payments raise questions due to their recipients, others raise flags due to what is missing entirely:
Payment descriptions. They matter considerably - they are a nod to transparency. And when disbursements are made without relevant payment descriptions, it is a red flag either for oversight failure, data quality issues, or potential misuse of funds. BudgIT

identified a substantial number of payments made without any description or with ambiguous and incomplete details.

In total, we found 2,831 payments totalling over \(\frac{1}{2}\)332.36 billion that contained blank description fields. These omissions affect public understanding of how government funds are being spent.

Table 12: Disbursements Missing Descriptions from 2020 - 2024



## Missing Names, Missing Accountability

If unexplained payments raise concerns, then those with hidden or missing beneficiaries are even more troubling. One of the fundamental principles of public financial management is traceability—every Naira spent should be linked to a verifiable individual, company, or public institution. The government expenditure data from OpenTreasury.gov.ng shows admirably that almost all 323,792 transactions had beneficiary names accounted for. However, we noticed thirty-three payments were made to accounts that BudaIT was unable to trace from the National Treasury Portal dataset between 2020 and 2024. In these payment transactions, the Beneficiary Name field is left

empty or with indecipherable text. Interestingly, all but one of these payments covered the cost of flight tickets. The MDAs with the highest frequency of empty Beneficiary Name fields are the Nigerian Football Federation, with ₩468.56 billion spent for 12 transactions, the Federal Ministry of Youth and Sports Development headquarters, with ₩181.198 billion for seven transactions, and the Technical Aids Corps, transactions, respectively. These gaps in data transparency make it difficult to verify recipients of public funds, undermine efforts made to hold government institutions accountable, and increase the risk of misappropriation.

Table 12: Disbursements to Accounts with Unknown Beneficiaries/ Duplicate Transactions

Organisation Name	Amount in N	Total Number of Transactions
Nigeria Football Federation	468,560,615.43	12
Federal Ministry of Youth & Sports Development Hqtrs	181,198,336.00	7
State House - Hqtrs	105,000,000.00	1
Technical Aids Corps	97,489,065.86	9
National Iron Ore Mining Project - Itakpe	28,615,530.16	1
Office of the Accountant-General of the Federation	19,440,000.00	1
Ministry of Foreign Affairs - Hqtrs	8,463,743.75	1
Federal Ministry of Sports Development - Hqtrs	6,505,534.00	1

In this section, we will highlight duplicate transactions—a significant issue in payment oversight. We define duplicate transactions as any transaction made more than once with the same sender, recipient, amount, date, and description. From our research into transaction data, BudgIT identified a total of 609 duplicate payment cases, amounting to 1,456 repeated transactions. That totalled

₦109.68 billion across five years. These payments were made to individual and organisation accounts alike, with absolutely no indication as to why the payments were repeated up to 19 times!

The table below shows the most significant disbursements from duplicated payments during this period.

Table 13: Top 10 Duplicated Payments

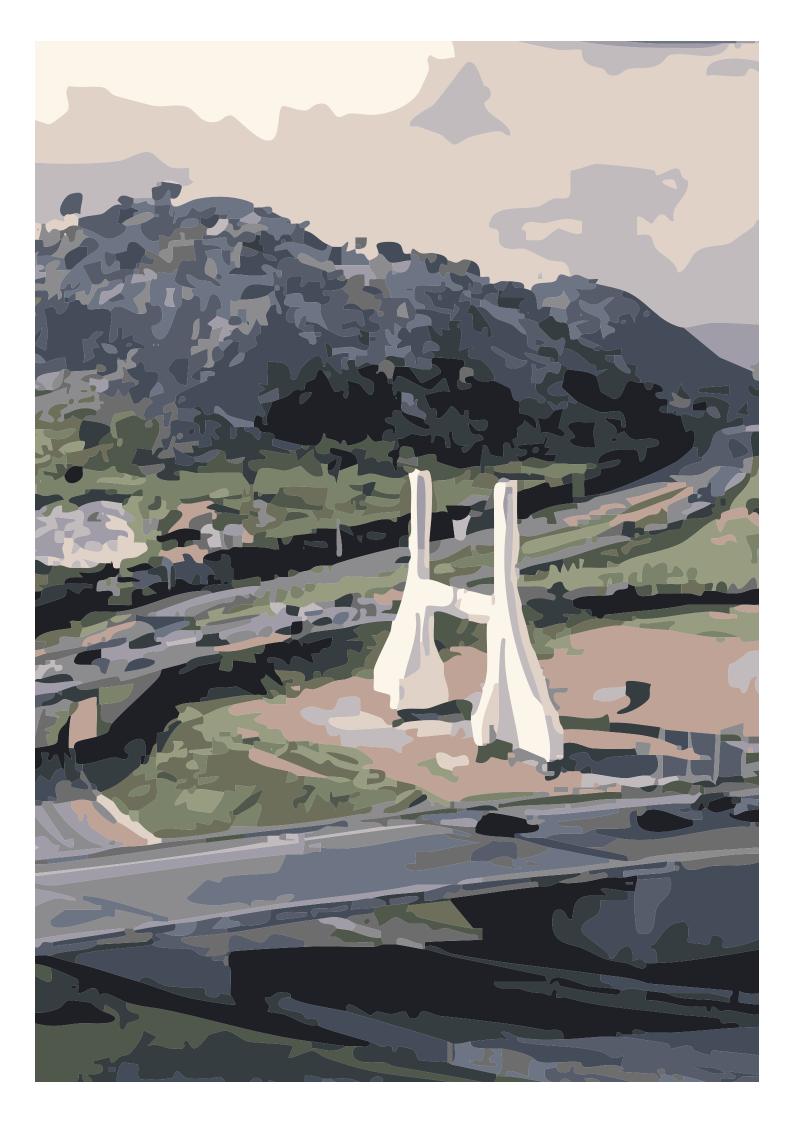
Organisation Name	Beneficiary Name	Amount	Description	Date	Count	Total
State House - Hqtrs	Julius Berger Nigeria Plc	<del>№</del> 245.0m	Being Payment on Account No 4 for the Construction of Vip Wing of the State House Clinic Within the Presidential Villa, Abuja.	3/7/2022	15	₦3.7bn
State House - Hqtrs	Julius Berger Nigeria Plc	<b>№245.0</b> m	Being Payment on Account No 4 for the Construction of Vip Wing of the State House Clinic Within the Presidential Villa, Abuja.	3/8/2022	10	₩2.5bn
State House - Hqtrs	Julius Berger Nigeria Plc	<b>№245.0</b> m	Being Payment on Account No. 1 for Annual Routine Maintenance of Presidential Facilities for the Year 2022	7/6/2022	8	₩2.0bn
State House - Hqtrs	Julius Berger Nigeria Plc	<b>№245.0</b> m	Being Payment on Account No. 1 for Annual Routine Maintenance of Presidential Facilities for the Year 2022	7/6/2022	8	₩2.0bn
State House Operations - President	Julius Berger Nigeria Plc	<b>№245.0</b> m	Payment in Favour of Jbn for the Design / Construction of the Vip Wing of Shmc Within the Presidential Villa, Abuja	7/14/2022	19	₩4.7bn
State House Operations - President	Julius Berger Nigeria Plc	<del>№</del> 245.0m	Payment in Favour of Jbn for the Design / Construction of the Vip Wing of Shmc Within the Presidential Villa, Abuja	7/14/2022	19	<b>₦</b> 4.7bn
National Social Investment Office	Access Bank Plc	₩5.0bn	Being Transfer of Funds for Implementation of Govt Enterprise & Empowerment Program (GEEP) II	2/8/2022	2	₦10.0bn

Table 13: Top 10 Duplicated Payments

Organisation Name	Beneficiary Name	Amount	Description	Date	Count	Total
National Social Investment Office	Access Bank Plc	₩5.0bn	Being Transfer of Funds for Implementation of Govt Enterprise & Empowerment Program (GEEP) II	2/8/2022	2	₦10.0bn
National Social Investment Office	Access Bank Plc	<del>N</del> 5.0bn	Being Payment for Transfer of GEEP 2022 Intervention to Access Bank for the Purpose of Disbursement	12/19/2022	2	₩10.0bn
National Social Investment Office	Access Bank Plc	<del>N</del> 5.0bn	Being Payment for Transfer of GEEP 2022 Intervention to Access Bank for the Purpose of Disbursement	12/19/2022	2	₦10.0bn
Federal Ministry of Finance - Hqtrs	Jet Systems Automobile Industries Ltd	₩6.0bn	Being Payment for the Procurement of One Hundred and Twenty Six (126) No, Bi-Fuel Buses to Southeast Geopolitical Zone, Nigeria.	11/1/2024	2	<del>N</del> 12.1bn
Federal Ministry of Finance - Hqtrs	Jet Systems Automobile Industries Ltd	₩6.0bn	Being Payment for the Procurement of One Hundred and Twenty Six (126) No, Bi-Fuel Buses to Southeast Geopolitical Zone, Nigeria.	11/1/2024	2	<del>N</del> 12.1bn
Federal Ministry of Transport - Hqtrs	Ccecc Nigeria Limited	₩7.1bn	Payment for Ipc No 18 and Ipcaw for Acquisition of Land and Relocation on Lagos-ibadan Railway Modernization Projects	11/20/2020	2	₦14.2bn
Federal Ministry of Transport - Hqtrs	Ccecc Nigeria Limited	₩7.1bn	Payment for Ipc No 18 and Ipcaw for Acquisition of Land and Relocation on Lagos-Ibadan Railway Modernization Projects	11/20/2020	2	₦14.2bn

Table 13: Top 10 Duplicated Payments

Organisation Name	Beneficiary Name	Amount	Description	Date	Count	Total
National Population Commission	Zinox Technologies Limited	₩7.5bn	Being Payment for Procurement of PDAs for Census 2023 Through Transit Naria Account	12/29/2022	2	₦15.0bn
National Population Commission	Zinox Technologies Limited	<b>№</b> 7.5bn	Being Payment for Procurement of PDAs for Census 2023 Through Transit Naria Account	12/29/2022	2	₦15.0bn



# Conclusion

The case of RIPAN, where a public appeal for intervention followed a N76 billion disbursement, captures a recurring challenge in Nigeria's public financial management: a lack of visibility into when and how funds are spent. This gap between expenditure and public awareness undermines trust and weakens the impact of well-intentioned policies.

Through this five-year analysis, BudgIT continues its effort to close that gap by tracking daily payments, identifying ambiguous transactions, and spotlighting sector trends; we aim to make public finance more accessible to all Nigerians.

With frameworks such as the Open Treasury Portal, the

Freedom of Information Act, and the Financial Transparency Policy already in place, the foundation exists. What is now required is consistent enforcement and proactive disclosure. Strengthening these efforts will not only prevent future disconnects but also ensure that government spending genuinely serves the people it is meant to benefit.

As we look ahead, monitoring the next five years of federal expenditure will be critical in assessing whether these transparency mechanisms are maturing—and whether they are leading to more effective and equitable public spending.

#### **Recommendations**

To address the critical issues of undocumented payments, disbursements to unknown accounts, ambiguous transactions to individuals, and irregularities in contractor accounts, the following recommendations are proposed to strengthen the transparency and accountability of the payment process.

- Implementation of a Centralised Payment Verification System
  It is recommended that the government introduce a robust and centralised digital payment platform equipped with multi-level authentication protocols. This system should ensure that all payments are subjected to automated verification processes, including mandatory validation of recipient identities through Bank Verification Number (BVN) or Tax Identification Number (TIN) matching before approval and disbursement. By doing so, the rate at which disbursements to unknown accounts occur will be traced and reduced.
- Mandatory Prepayment Audit Reviews and Amendment of the (Public) Financial Regulations, 2009

A dedicated internal pre-payment audit unit should be strengthened to thoroughly review and verify all payment requests, with particular attention to high-value transactions. Disbursements to individuals, Contractors, Ministries, or unregistered accounts must be strictly prohibited unless supported by clear, verifiable documentation. While the Accountant General of the Federation (by virtue of Rule 1702 of the Financial Regulations, 2009) must ensure a suitably qualified Accountant is placed in charge of the Internal Audit Units of the MDAs, it is not clear if this leads to appropriate oversight and proper scrutiny. Moreover, the operations and reporting of these units are not available for public evaluation. Hence, we recommend that the rules be amended to permit the Auditor General of the Federation to nominate the internal auditors himself, as opposed to the responsibility belonging to the Accountant General of the Federation.

#### Enforcement and Segregation of Duties

Enforce a clear segregation of duties among officers handling payment initiation, verification, approval, and disbursement to minimise the risk of internal collusion. While this has the potential to create multiplicity of nodes in decision-making, we are of the view that this could lead to the reduction of potential for abuse, as the more officers there are (to provide mutual oversight), the lower the likelihood of abuse and fraud. Additionally, implement periodic rotation of account officers to reduce the likelihood of familiarity-driven irregularities.

#### Vendor and Beneficiary Database Management

Develop and maintain a secure, regularly updated database of registered vendors and contractors. This database should be routinely validated to ensure that government payments are made exclusively to duly approved and verified entities.

#### Real-Time Monitoring and Reporting

Develop and deploy a real-time transaction reporting dashboard accessible to senior management, internal audit, and relevant oversight bodies. Large or unusual transactions should be automatically flagged for further scrutiny.

#### Capacity Building for Staff

Provide regular training and sensitisation for account officers on public sector financial management, verification procedures, and ethical responsibilities.

#### · Whistleblowing Mechanism and Independent Oversight

Introduce a confidential whistleblowing platform that enables staff and stakeholders to report suspicious financial activities. Complement this with periodic, independent forensic audits by trusted third-party consultants to ensure sustained financial discipline.

#### Enforcement of Disciplinary Measures

Establish and communicate clear penalties for negligence, non-compliance, or complicity in fraudulent transactions. Ensure that sanctions are consistently applied to serve as deterrents to future misconduct.

# **Appendix**

A – Abbreviations

B-MDAs

Datasets:

C-5 Years Trend Analysis

D –Expenditure by MDA

E – Expenditure by COFOG

F - Recipients: Top 50 Individuals by Year

G - Recipients: Top 50 Organisations by Year

H – Recipients: Top 50 MDAs

I – Unknown Beneficiaries

J – Duplicates

K – Payments without Description

