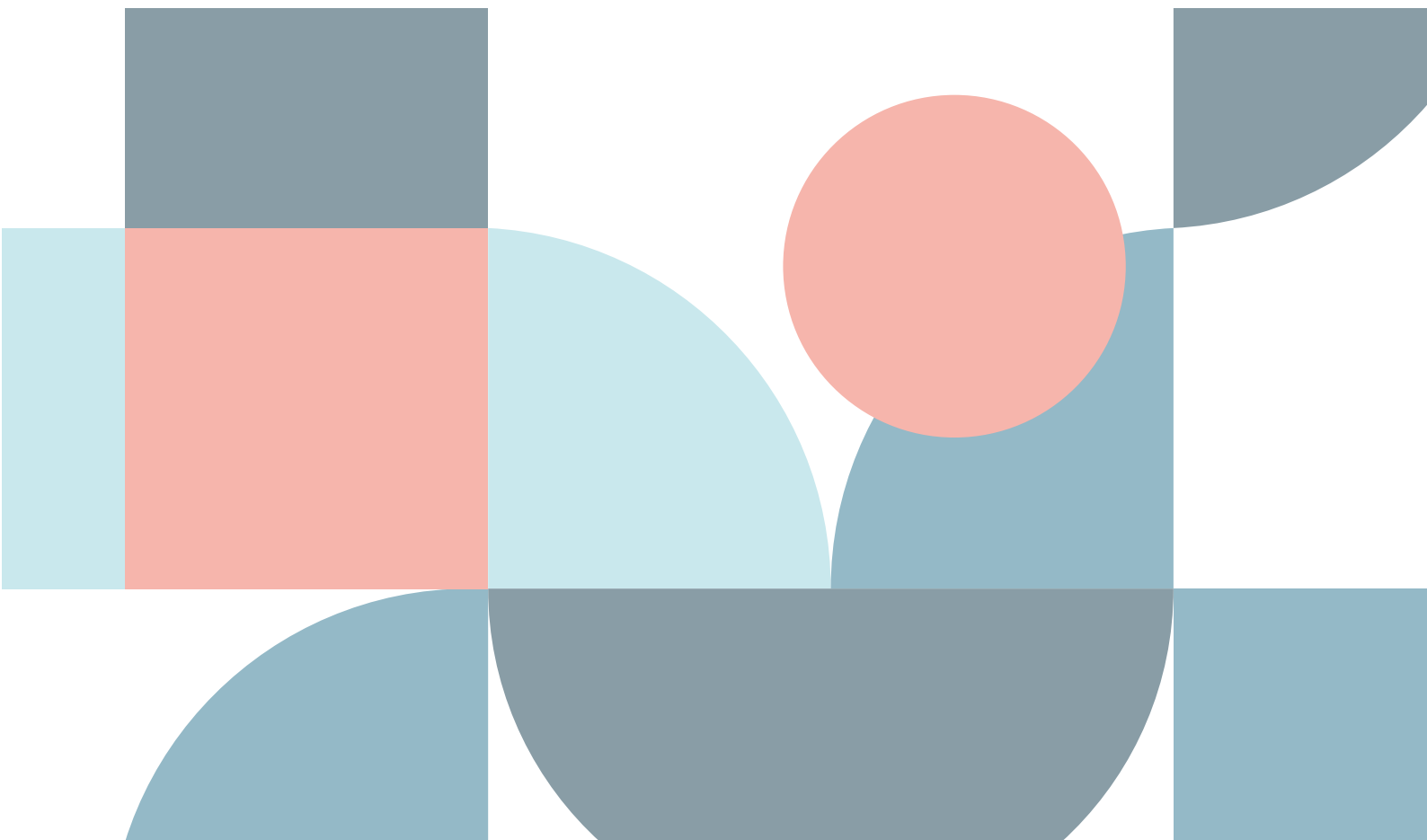


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# OpenTreasury.gov.ng

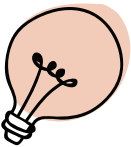
Nigeria's Spending Platform:  
Review, Gaps & Recommendations



# Introduction

On the 9th of December, the Minister of Finance launched the Open Treasury portal for the purpose of increasing government transparency and providing a comprehensive space for the collation of government spending data at the federal level and for federal MDAs. The initial reports and anticipated frequency of information is:

- Payment reports - Daily basis
- Budget implementation reports - Monthly and Quarterly and Annual
- Financial Statements - Monthly, Quarterly and Annual
- Audited Financial Statements - Annual



*The initial expectation for payment reports expected to be uploaded is stated thus: "OAGF will publish payments of at least 10 Million Naira outlining the MDA responsible, the beneficiary, the purpose and amount of each payment. MDAs will publish payments above 5 million Naira."*

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Apart from the Office of Accountant-General of the Federation; Ministries, Departments and Agencies (MDAs) of the Federation were given three months to comply with this directive. However, we have a skeletal compliance and COVID-19 pandemic might have also slowed this process, as several MDAs have been restricted to remote work. However, the recent COVID-19 crisis provides opportunities to extend the platform for other purposes like:

- **COVID-19 donation tracking** - A button dedicated for this purpose has been updated on the platform even though the information is yet to be uploaded.
- **Tracking of expenditure related to the IMF \$3.4bn RFI loan** - The Minister of Finance and the CBN Governor made the commitment to use the Open Treasury platform for this purpose. It is not yet decided if a different button will be dedicated for this feature or if the descriptions of daily payments will simply be modified.

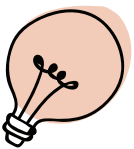
Daily payments on behalf of MDAs to different beneficiaries is currently available, from September 2018 to May 2020. Months from January - August in 2018 are not downloadable on the platform. The portal displays information on payments to different individuals, companies, agencies and departments under all ministries; with the amount paid, description of purpose for such payments, payment numbers and payment codes.

To conduct our analysis, we collated, and analyzed over 100,000 payment entries from over 600 distinct spreadsheets. This, combined with the budget implementation spreadsheets, tests of the sites useability and contact information features, resulted in the insights highlighted below.

# Functionality

## Availability of High-level budget implementation data for all MDAs

All MDAs are supposed to provide on the platform, their daily transactions exceeding N5 million along with implementation reports and financial statements. This platform ensures information is available on all MDAs irrespective of whether or not they have complied with full information upload.



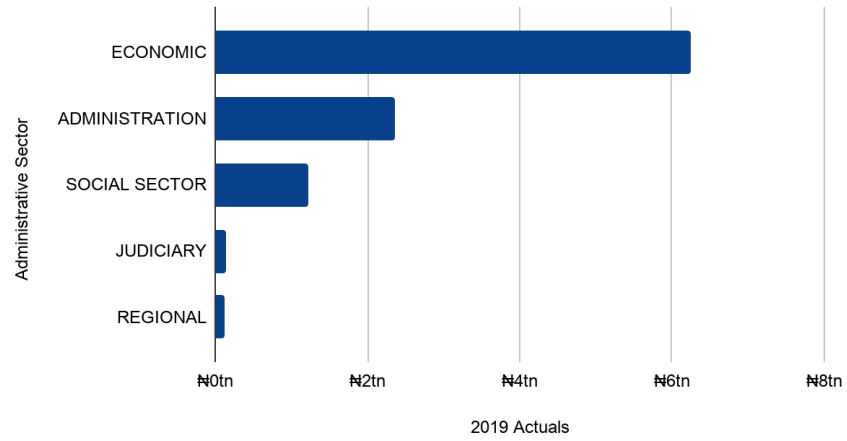
*We know that in full-year 2019, the Secretary to the Government of the Federation, followed by the Ministry of Finance, had the highest budget implementation at 163.85% and 158.05% respectively, thus, receiving more than their allocation*

Based on this general section, we know that in full-year 2019, the Secretary to the Government of the Federation, followed by the Ministry of Finance, had the highest budget implementation at 163.85% and 158.05% respectively, thus, receiving more than their allocation. From this, we also know that the National Assembly received 93.90% of its allocation as against the Ministry of Health's 78%.

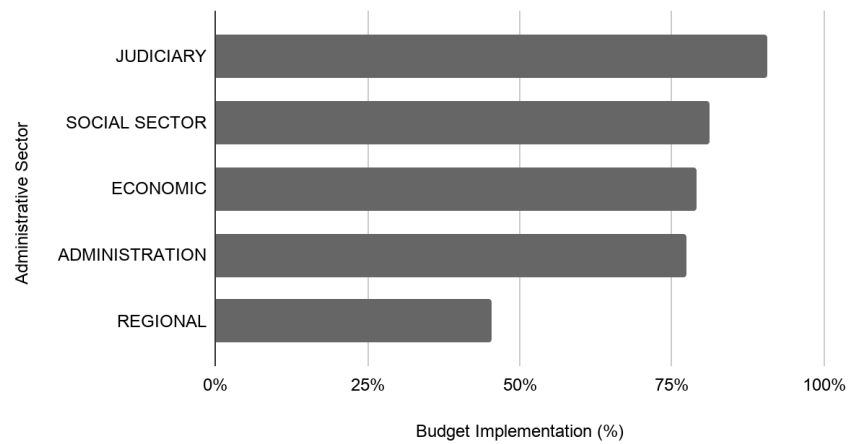
Likewise, on the more granular agency and department level, the Open Treasury budget implementation summary reveals that the Nigerian Centre for Disease Control (NCDC) received 44.26% of its allocation, while the University of Lagos and Queen's College, Yaba - two public educational institutions closest to the Budget office received 94.93% and 68.14% of their allocations respectively. Armed with this platform and access to information, interested citizens and parties from Abia to Zamfara have an entry point to ask further questions about the public institutions of interest and those close to their location.

Likewise, aggregated budget implementation information is also available in line with the 5 administrative sectors. From the data below, we see that while the economic sector was the most funded in Naira terms, it was the third most prioritized as seen by its budget implementation percentage. This aggregated information answers a key question about the budget implementation of the social sector (under which health and education are subsumed). Open Treasury data shows that in 2019, this sector had the second-highest budget implementation, after the judiciary sector, thus, it is highly prioritized.

2019 Actuals by Administrative Sector



2019 Actuals by Administrative Sector



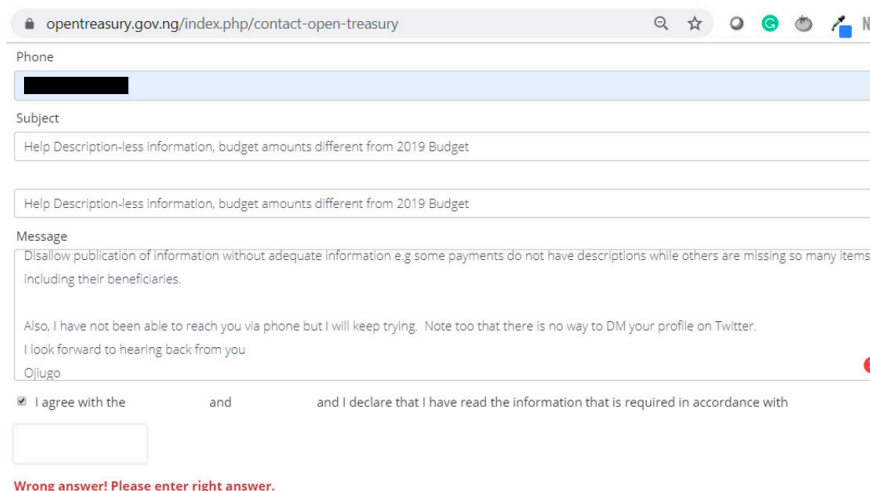
Source: Open Treasury Budget Implementation by Administrative Sector

# 10 Questions on the Open Treasury

Examining the Open Treasury Platform in its entirety and a closer look at the payment and budget implementation sections gave rise to several questions. These are questions commonly raised by interested parties while perusing the portal and its data

## 1. How can interested citizens and stakeholders reliably reach out with questions on the platform and its contents?

Currently, there are several issues with the contact form, phone number and email indicated on the site. The phone number does not connect with any individual and the contact form cannot be successfully submitted, rather, it displays an error message that reads, *“Wrong answer! Please enter the right answer”* as seen in the Screenshot below:



The screenshot shows a web browser window with the URL `opentreasury.gov.ng/index.php/contact-open-treasury`. The form contains the following fields:

- Phone:** A text input field containing a redacted phone number.
- Subject:** A text input field containing the text "Help Description-less Information, budget amounts different from 2019 Budget".
- Message:** A text area containing the text: "Disallow publication of information without adequate information e.g some payments do not have descriptions while others are missing so many items including their beneficiaries. Also, I have not been able to reach you via phone but I will keep trying. Note too that there is no way to DM your profile on Twitter. I look forward to hearing back from you".
- Signature:** A text input field containing the name "Ojilugo".
- Agreement:** A checkbox labeled "I agree with the" followed by "and" and "and I declare that I have read the information that is required in accordance with".

Below the form, a red error message reads: **Wrong answer! Please enter right answer.**

Also, the email address [info@opentreasury.gov.ng](mailto:info@opentreasury.gov.ng) provided on the platform is not functional as seen by the delivery failure seen in the screenshot below.


The failure to successfully connect with Open Treasury team is dually disadvantageous because:

- Interested members in the public have a frustrating experience trying to contact the team incharge of the platform and
- The Open Treasury team misses out on useful and necessary feedback for the continuous improvement of the platform.

Mail Delivery Subsystem

Fri, 22 May, 20:38 (

to me ▾



**Message not delivered**

There was a problem delivering your message to [info@opentreasury.gov.ng](mailto:info@opentreasury.gov.ng). See the technical details below.

[LEARN MORE](#)

The response was:

The recipient server did not accept our requests to connect. Learn more at <https://support.google.com/opentreasury.gov.ng/197.159.70.215>: timed out]

## 2. What is the basis of prioritizing spend?

Based on available high level information on the agencies' budget implementation percentage, we are able to know, for example, that the Ministry of Finance received 158.05% of their allocation in 2019 but the NCDC only received 44%. Nevertheless, there is nowhere either on this platform or on other government platforms the rationale and circumstances that informed this spend prioritization decision is indicated. This speaks to a larger need for engagement either on or/ and beyond this platform for the government to circle back to its citizens and residents with explanations on implementation. The table below

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contains the aggregated budget implementation by mother ministries or agencies. Dependent on each person's interests, work unique questions arise on prioritization that are currently not answered.

See Appendix 1: *Open Treasury Mother agency/Ministry information in order of budget implementation.*

### 3. Why are the budget figures different from those in the Appropriation Act?



*All through the Open Treasury portal, there is a discrepancy between the figures noted as "2019 Budget" and the budget figure as contained in the 2019 Appropriation act without any explanation provided for this discrepancy*

All through the Open Treasury portal, there is a discrepancy between the figures noted as "2019 Budget" and the budget figure as contained in the 2019 Appropriation act without any explanation provided for this discrepancy. Without a clear understanding of the reason(s) behind this discrepancy, the reliability of data found in the budget implementation portions of the Open Treasury platform is called into question.

Samples of these discrepancies can be seen in the table below:

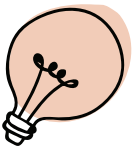
	Open Treasury's "2019 Budget" (N'bn)	2019 Appropriation Act (N'bn)
Federal Ministry of Education	765	635
Federal Ministry of Health	509	372
<b>Total Budget</b>	<b>12,886</b>	<b>8,917</b>

Source: Open Treasury, 2019 Appropriation Act



## 4. What is the explanation for making several payments on the same day to the same beneficiary?

While some of these payments appear to be duplications (e.g. with the same amount paid), others reflect different payment amounts made to the same beneficiary on the same day with different amounts and with the same descriptions. The reasons and rationale for these are unclear and should be clarified, otherwise, they appear suspicious. See samples of some of such payment records in Appendix 2: Recurring Payments.



*Between January and July 2019, over 2,900 payments to individuals were recorded at an aggregate value of N51bn. A few examples include N2.04bn, N2.04bn and N1bn paid into personal accounts on the 21st of June, 2019 without any payment description as well as a N68m payment for “ogunsuyi” and N15.8m for “international” on other dates*

See Appendix 2: [Recurring Payments](#).

## 5. Why are large payments being made to personal accounts as opposed to company accounts?

Since government contracts are signed with companies, the expectation is that payments are likewise made to companies and not individuals. Where this is not the case, an explanation is required to ensure full transparency. One of such payments is that of N157m, made to an individual account with the description “For transfer to NCDC for emergency Lassa Fever Response” which begs the question of why the beneficiary account did not read “NCDC”. This particular example doubly needs an explanation as the payment record was also duplicated in that day’s record.

PAYMENT TO PERSONAL ACCOUNT					
DATE	MINISTRY	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
28/02/2020	MINISTRY OF HEALTH	FEDERAL MINISTRY OF HEALTH - HQTRS	MUSA, MR. MUSA ADAMU	157,500,000	Payment for transfer to NCDC for Emergency Lassa Fever Response
28/02/2020	MINISTRY OF HEALTH	FEDERAL MINISTRY OF HEALTH - HQTRS	MUSA, MR. MUSA ADAMU	157,500,000	Payment for transfer to NCDC for Emergency Lassa Fever Response

Source: Open Treasury

*For more samples, see Appendix 3: Top 20 Payments into personal accounts*

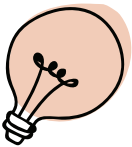
## 6. How can the public easily view all payments made to a particular beneficiary?

Currently, payment information is provided daily in single downloadable sheets. Imagine if an interested citizen wants to know all the payments over the threshold which were made to ABCD Construction Services, or if a health-focused NGO or an Executive Director at the Ministry of Health wants to search the instances where “Lassa Fever” was explicitly mentioned as a description for payment in 2019, They would have to download and then consolidate a whopping 365 different Excel documents before such a search becomes productive

This question therefore speaks to a potential area of structural improvement for the Open Treasury Platform. To aid ease of use, the platform managers should consider having a central online searchable database to which each day's transactions can be added and which can be searched at once.

## 7. Why are there capital payments at the end of the year when project implementation is then impossible?

The last two days of December 2019 saw the highest number of payments with 4498 payments on December 30th and 3560 payments on the 31st split into two batches as seen in the screenshot below. This is a marked shift from other end of quarter payment records - e.g. the last days of Q1, Q2 and Q3, 2019 had 67, 208 and 177 recorded payments respectively.



*At N421 billion, the payments made on December 30th and 31st - the last two days of 2019 accounted for 9% of total payments recorded on the platform in that year. We are worried about why Government would make such large payments on the last two days of the Appropriation Act.*

Date	Action
23/12/2019	<a href="#">download</a>
24/12/2019	<a href="#">download</a>
25/12/2019	<a href="#">download</a>
26/12/2019	<a href="#">download</a>
27/12/2019	<a href="#">download</a>
28/12/2019	<a href="#">download</a>
29/12/2019	<a href="#">download</a>
30/12/2019	<a href="#">download</a>
31/12/2019 (BATCH A)	<a href="#">download</a>
31/12/2019 (BATCH B)	<a href="#">download</a>

Source: [Open Treasury](#)

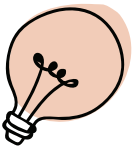
Further investigation shows that several of these payments pertained to the warehousing of outstanding balances, as well as the refund to agencies for expenses incurred.

While the above are explained and understandable, unanswered questions pertain to those payments without description and those funds that appear to be earmarked for capital expenditure as seen in the table below:

If “Cap 2019” does not refer to capital expenditure, another question arises about the intelligibility and clarity of descriptions. If, however, it refers to capital expenditure, then the question remains - why would capital expenditure funds be released so late in the year when project implementation is no longer a possibility?

31ST DECEMBER					
DATE	MINISTRY	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
31/12/2019	MINISTRY OF DEFENCE	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	1,969,892,069.00	cap 2019
31/12/2019	MINISTRY OF DEFENCE	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	1,523,868,966.00	cap 2019

## 8. What are these payments amounts which do not indicate ministry name, organization and beneficiary name?



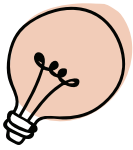
*275 payment records with a value of N43bn in 2019 were without the beneficiary name. As such, the public does not know where these funds went to*

Having payment records without corresponding information on ministry, organization and beneficiary is akin to stating that millions of naira were spent but are not traceable. The existence of such records therefore defeats the very purpose of transparency for which the Open Treasury platform was built. See below sample amounts and payments that fall into this category:

NO DETAILS					
DATE	MINISTRY	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
28/09/2019				10,485,490,588.00	
28/09/2019				9,088,635,879.00	
28/09/2019				10,166,666,667.00	
28/09/2019				3,791,666,667.00	
28/09/2019				10,485,490,588.00	

Source: Open Treasury. [28-09-2019 Sample](#)

## 9. What are explanations for the multitude of payments with either no description or incomprehensible descriptions?



Over 5,000 payments records in 2019 were without descriptions. This represents N278bn worth of payments which cannot be adequately assessed by citizens and interested parties and therefore defeats the purpose of the platform to foster transparency. In addition to these, there are numerous more payment records with vague descriptions such as “local”, “international” to name but a few.

Less glaring than situations where only the amount paid is available, but just as serious are payment instances without descriptions or with hard to decipher descriptions. Without descriptions, public evaluation and understanding of these payment records is hindered and again, the purpose of the platform as increasing transparency is not fully realized.

INADEQUATE OR NO DESCRIPTION					
DATE	MINISTRY	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
02/10/2018	FEDERAL MINISTRY OF POWER	FEDERAL MINISTRY OF POWER WORKS & HOUSING - HQTRS	SCC NIG. LTD	1,719,699,984.00	
05/10/2018	FEDERAL MINISTRY OF POWER	FEDERAL MINISTRY OF POWER WORKS & HOUSING - HQTRS	STERLING & WILSON NIGERIA LIMITED	739,690,458.50	
24/10/2019	MINISTRY OF DEFENCE	DEFENCE HEADQUARTERS	DEFENCE HEADQUARTERS (MINISTRY OF DEFENCE)	1,378,105,687.00	
29/10/2018	FEDERAL MINISTRY OF EDUCATION	UNIVERSITY OF CALABAR	DAABISJECO CONSULT LIMITED	200,000,000.00	
28/09/2019				10,485,490,588.00	

Source: Open Treasury. [07-03-2019 Sample](#)

## 10. How can one track spend from the IMF RFI Loan?

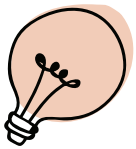
The Minister of Finance and the CBN Governor in their letter to the IMF requesting the Rapid Financing Instrument loan, promised that the Open Treasury Platform would be used to track how the \$3.4bn loan is spent. Their commitment reads:

***“Create specific budget lines to facilitate the tracking and reporting of emergency response expenditures and report funds released and expenditures incurred monthly on the transparency portal (<http://opentreasury.gov.ng/>)”***

Given the current format of the Open Treasury, it is however unclear how these will be indicated. Will they be indicated in a separate category akin to the COVID-19 donations button? Will there be a note in the description of related payments which indicate “from IMF loan” or some such descriptor?

# Conclusion

The 10 questions about the Open Treasury Platform and its data makes bare the weaknesses of the platform. Based on the observations and unanswered questions above, we recommend 3 broad classes of actions to improve user experience on the platform, to increase the transparency of the data available and to engage beyond the platform. The more specific recommendations are as follows:



*Transform the platform from the current spreadsheet bases to a database system that leverages the most current technology for easier and more intuitive searchability and use*

## Improve user experience on the platform:

- Ensure that the contact form and the phone number is functional at all times to ensure that questions and suggestions from the public are duly received and promptly addressed.
- Transform the platform from the current spreadsheet bases to a database system that leverages the most current technology for easier and more intuitive searchability and use.

## Increase the transparency of the data available on the platform:

- Ensure that the allocation information on the platform tallies with the Appropriation Act for easy triangulation.
- Provide explanations or corrections to currently questionable practices (e.g. paying the same beneficiary several times on the same day, making payments to personal accounts). To facilitate this, a single reference number should be maintained so that projects can be traced from the budget proposal state to the auditing stage.
- Disallow publication of information without adequate information e.g. data without descriptions or other key data fields.
- Provide training/standardization manual/ dropdown options in inputting descriptions so that those available are easy to comprehend and decipher.

## **Engage citizens and stakeholders beyond the platform**

- Create more spaces for explanations and engagements on budget implementation. Currently, while some engagement exists for budget formulation, the feedback loop to explain implementation prioritization and shortfall, can be strengthened. Open Treasury portal with its daily payment information and monthly, quarterly implementation output, provides the data source for such engagements.

For the Open Treasury portal to achieve its ambitious and worthy purpose of increasing public financing transparency and consequently improve accountability, it needs to be as easy to use and comprehend by citizens and interested parties, and each of the above questions need to be addressed.

We hope that these issues (especially those that are easy to rectify) be rapidly addressed so that this breakthrough platform in Nigeria's public transparency space can increase its strengths and thus, make financial accountability a more reachable reality!



# Appendix

## Appendix 1: Open Treasury Mother Agency / Ministry information in order of budget implementation

Name	2019 Budget	2019 Actuals	Budget Implementation (%)
SECRETARY TO THE GOVERNMENT OF THE FEDERATION	249,194,245,913.50	408,299,348,340.62	163.85
FEDERAL MINISTRY OF FINANCE	3,186,928,420,681.13	5,036,956,173,012.87	158.05
MINISTRY OF PETROLEUM RESOURCES	83,489,392,615.07	106,391,514,999.95	127.43
FEDERAL MINISTRY OF POLICE AFFAIRS	100,000,000.00	100,010,920.00	100.01
INDEPENDENT NATIONAL ELECTORAL COMMISSION	45,500,000,000.00	45,500,000,000.00	100.00
JUDICIARY	110,000,000,000.00	109,931,333,333.32	99.94
PUBLIC COMPLAINTS COMMISSION	4,688,579,124.00	4,547,871,501.21	97.00
AUDITOR GENERAL FOR THE FEDERATION	3,514,347,917.00	3,353,258,014.92	95.42
FEDERAL CIVIL SERVICE COMMISSION	1,434,598,407.00	1,355,008,714.71	94.45
NATIONAL ASSEMBLY	128,000,000,000.00	120,188,392,469.98	93.90
INFRASTRUCTURE CONCESSIONARY REGULATORY COMMISSION	1,906,892,334.00	1,683,045,602.73	88.26
FEDERAL MINISTRY OF INTERIOR	763,107,469,615.95	662,138,355,259.26	86.77
REVENUE MOBILISATION, ALLOCATION AND FISCAL COMMISSION	2,895,891,616.00	2,454,361,695.05	84.75
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT	138,349,274,192.24	117,050,946,487.96	84.61
FEDERAL MINISTRY OF EDUCATION	765,135,883,830.43	642,011,279,275.47	83.91
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	1,323,672,476.82	1,091,764,266.10	82.48
FEDERAL MINISTRY OF JUSTICE	34,489,099,827.72	27,984,595,493.46	81.14
FISCAL RESPONSIBILITY COMMISSION	856,679,809.00	689,377,543.69	80.47
FEDERAL MINISTRY OF HEALTH	509,958,836,285.85	400,205,927,701.31	78.48
FEDERAL CHARACTER COMMISSION	3,695,807,075.05	2,882,881,604.80	78.00
FEDERAL MINISTRY OF INFORMATION & CULTURE	73,615,117,759.17	54,878,860,722.64	74.55
PRESIDENCY	250,687,279,492.15	183,646,144,251.62	73.26
FEDERAL MINISTRY OF WOMEN AFFAIRS	13,189,879,013.00	9,434,727,267.37	71.53
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION	14,534,638,785.83	10,377,458,056.99	71.40
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	9,015,560,712.60	6,281,673,683.30	69.68

Name	2019 Budget	2019 Actuals	Budget Implementation (%)
POLICE SERVICE COMMISSION	3,198,813,990.00	2,215,815,483.96	69.27
MINISTRY OF COMMUNICATION TECHNOLOGY	31,456,265,606.76	21,624,054,381.81	68.74
NATIONAL POPULATION COMMISSION	17,664,224,325.09	11,695,060,560.49	66.21
FEDERAL MINISTRY OF ENVIRONMENT	52,659,825,279.89	33,922,405,703.59	64.42
FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	322,286,360,976.91	204,118,470,244.03	63.33
MINISTRY OF DEFENCE	1,121,823,078,003.79	702,902,599,002.83	62.66
FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT	46,104,461,251.00	28,132,526,846.89	61.02
CODE OF CONDUCT TRIBUNAL	1,938,110,992.00	1,173,467,628.18	60.55
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	173,987,837,505.15	89,600,285,476.50	51.50
FEDERAL MINISTRY OF NIGER DELTA	213,564,777,767.12	103,750,728,332.56	48.58
NATIONAL SECURITY ADVISER	251,690,696,747.15	112,527,408,218.70	44.71
FEDERAL MINISTRY OF WATER RESOURCES	278,126,115,914.12	103,650,697,141.47	37.27
CODE OF CONDUCT BUREAU	9,289,734,728.00	3,424,656,125.09	36.86
MINISTRY OF MINES AND STEEL DEVELOPMENT	55,815,503,974.86	19,488,647,763.79	34.92
FEDERAL MINISTRY OF TRANSPORTATION	567,442,484,418.72	192,152,658,317.36	33.86
FEDERAL CAPITAL TERRITORY ADMINISTRATION	44,200,388,364.00	12,948,577,537.62	29.30
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT	240,533,890,395.48	63,365,584,104.27	26.34
FEDERAL MINISTRY OF POWER WORKS & HOUSING	1,546,613,606,724.10	388,427,751,471.44	25.11
MINISTRY OF FOREIGN AFFAIRS	100,710,367,510.85	23,234,041,990.90	23.07
MINISTRY OF BUDGET AND NATIONAL PLANNING	1,411,471,899,498.64	13,016,431,611.40	0.92
FEDERAL MINISTRY OF TOURISM, CULTURE & NATIONAL ORIENTATION	0.00	186,350.00	0.00
<b>TOTAL FOR ALL LINE MINISTRIES</b>	<b>12,886,290,011,457.10</b>	<b>10,090,906,376,215.70</b>	<b>78.31</b>

Source: Open Treasury Platform Budget Implementation

## Appendix 2: Recurring Payments

Recurring Payments					
DATE	MINISTRY	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
21/12/2018	MINISTRY OF DEFENCE	NIGERIAN NAVY	CHIEF OF NAVAL STAFF PERSONNEL ACCOUNT	2,819,443,848	DECEMBER 2018 NN PERSONNEL COST
21/12/2018	MINISTRY OF DEFENCE	NIGERIAN NAVY	CHIEF OF NAVAL STAFF PERSONNEL ACCOUNT	4,010,966,735	DECEMBER 2018 NN PERSONNEL COST
02/03/2020	MINISTRY OF DEFENCE	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	8,000,000,000	Non Regular
02/03/2020	MINISTRY OF DEFENCE	NIGERIAN ARMY	HQ NIGERIAN ARMY FINANCE CORPS	8,000,000,000	Non Regular
15/02/2019	FEDERAL MINISTRY OF EDUCATION	FEDERAL MINISTRY OF EDUCATION - HQTRS	NIGERIA MARITIME UNIVERSITY, DELTA STATE	900,000,000	Being transfer of fund as the 2018 Appropriation Act for capital projects
15/02/2019	FEDERAL MINISTRY OF EDUCATION	FEDERAL MINISTRY OF EDUCATION - HQTRS	NIGERIA MARITIME UNIVERSITY, DELTA STATE	900,000,000	Being transfer of fund as the 2018 Appropriation Act for capital projects
15/02/2019	FEDERAL MINISTRY OF EDUCATION	FEDERAL MINISTRY OF EDUCATION - HQTRS	NIGERIA MARITIME UNIVERSITY, DELTA STATE	700,000,000	Being transfer of fund as the 2018 Appropriation Act for capital projects

Source: Open Treasury Platform

## Appendix 3: Top 20 Payments into personal accounts

DATE	PAYMENT NO	PAYER CODE	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
21/06/2019	1000592205-15	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	Igwillo Ernest Nkacwukwu	2,042,756,190.00	
21/06/2019	1000592205-13	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	Ogunmodede Joseph Olusegun	2,026,104,472.00	
24/06/2019	1000592629-1	517026047	FGGC BAUCHI	MR. ABDULKADIR ABUBAKAR	1,010,795,601.00	
21/06/2019	1000592205-14	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	Abubakar Umar Ibrahim	1,003,972,583.00	
03/04/2019	1000566938-1	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	AJIJI, MR. BARDE YUSUF	202,880,000.00	PYT OF EMOLUMENT FOR HEALTH & NUTRITION EMERGENCY RESPONSE IN BORNO FOR BAL OF DEC 2018,JAN-MARCH 2019
13/06/2019	1000589571-10	231001001		AHMAD MOHAMMAD	201,008,497.90	BEING PAYMENT FOR THE RIGHT OF WAY SURVEY OF SEVEN FED ROADS IN NORTH WEST ZONE
16/04/2019	1000570020-1	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	OLAIFA, MR. ADEDAYO MOJEED	200,660,218.30	Funds for 2018 Foreign Missions Indepth Inspection of Books & Accts Activities.
27/06/2019	1000594884-10	231001001	FEDERAL MINISTRY OF POWER WORKS & HOUSING - HQTRS	OLUWADARE FESTUS OLUWATAYO	191,335,595.50	BEING PAYMENT FOR THE CAPACITY BUILDING PROJECT MANAGEMENT AND LEADERSHIP SKILLS FOR FED CONTROLLERS IN THE MINISTRY
26/04/2019	1000572643-188	231001001	FEDERAL MINISTRY OF POWER WORKS & HOUSING - HQTRS	ADEKUNLE OGUNFADEBO	186,664,595.00	BEING PAYMENT FOR CAPACITY BUILDING IN PROJECT MANAGEMENT LEADERSHIP SKILL FOR FED. CONTROLLERS IN THE MINISTRY OF POWER, WORKS AND HOUSING
14/02/2019	1000552136-1	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	186,333,000.00	BEING BULK PAYMENT OF JANUARY 2019 STIPENDS TO EX-AGITATORS OF ATEKE TOM PHASE 1
05/04/2019	1000567489-1	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	186,333,000.00	BEING BULK PAYMENT OF STIPENDS TO EX-AGITATORS FOR THE MONTH OF MARCH 2019 UNDER ATEKE TOM PHASE 1
29/06/2019	1000595583-1	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	186,333,000.00	Being payment IRO May 2019 Stipend IFO 2802 Delegates in Ateke Tom Camp Phase 1
15/05/2019	1000580479-67	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	182,130,000.00	Being Payment of April, 2019 Stipends IFO DASIMAKA ADOKIYE SAMI & 2801 Others in Ateke Tom Camp Phase 1



DATE	PAYMENT NO	PAYER CODE	ORGANIZATION NAME	BENEFICIARY NAME	AMOUNT	DESCRIPTION
18/07/2019	1000598722-9	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	182,130,000.00	BEING BULK PAYMENT OF JUNE 2019 STIPEND TO THE ABOVE LEADER OF ATEKE TOM CAMP
06/03/2019	1000558647-1	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	DASIMAKA ADOKIYE SAMI	173,724,000.00	Being Payment of February, 2019 Stipends to Ateke Tom & 2801 others in Ateke Tom Camp in Phase 1
06/03/2019	1000558825-2	111002002	OFFICE OF THE SPECIAL ADVISER TO THE PRESIDENT ON NIGER DELTA	OGWIHI OFANA	172,040,000.00	Being payment IRO Feb - Dec, 2018 Stipend Arrears for delegates in Amoko-Ghosa Camp Phase 2 & 3
27/06/2019	1000591826-3	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	IFEOMA OKAFOR & HAMMANJODA ASTA	157,812,988.00	payment for implementation of 100 Nigerians Students to Study in Kazakhstars 2019/2020
10/07/2019	1000597124-8	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	TAOHEED BALA USMAN	153,234,000.00	BEING PAYMENT TO THE PROJECT ACCOUNTANT IRO ALLOWANCES, ACCOMMODATION, FEEDING & OTHER EXPENSES FOR THE LOCAL CAMPING OF ATHLETES & OFFICIALS IN (BASKETBALL, CANOE & KAYAK, FOOTBALL & HANDBALL) FOR THE 12TH AAG RABAT, 2019 TAKING PLACE IN MOROCCO. VIDE APPR IN FILE NO.FMYSD/FEAD/12AG-2019/LC/CON
12/02/2019	1000551536-1	252051001	GURARA WATER MANAGEMENT AUTHORITY	OSUMAH MR RICHARD	150,000,000.00	PMT FOR SETTLEMENT OF LIABILITIES AND CONTINUES SMOOTH OPERATION OF GURARA IRRIGATION SCHEME
29/04/2019	1000574825-2	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	OMALE, MR. ELEOJO JIBRIN	127,149,100.00	P/ADV FOR EXECUTION OF THE 2018 TRAINING PROG OF 1,199 FMARD

Source: Open Treasury Platform

For more information on payments to personal accounts between Jan - July 2019, please here: <https://bit.ly/3gOmEIt>

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