



BENUE STATE OF NIGERIA

GOVERNMENT VIEWS AND DECISIONS

ON THE

**REPORT OF THE JUDICIAL
COMMISSION OF INQUIRY INTO FUNDS
ACCRUING/RECEIVED AND THE
UTILIZATION OF BENUE STATE
FUNDS/ASSETS, 2015**

FEBRUARY, 2016

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1.0 INTRODUCTION

The Judicial Commission of Inquiry into Funds Accruing/Received and the Utilization of Benue State Funds/Assets 2015 (hereinafter referred to as “the Commission”) was established pursuant to the Commission of Inquiry Law (Cap.40) Laws of Benue State 2004. On August 11th 2015, the Executive Governor of Benue State Samuel I. Ortom constituted the 6 member above named Commission by an instrument dated 22nd July, 2015.

Following the report of the Transition Committee which presented a gloomy picture of the economic and financial position of the State, it became necessary to set up the Commission. The Committee had observed that the handing over notes submitted by the last administration showed unclear sources of revenues for the State, gross financial indiscipline within the agencies and officials of government, zero balances in Government treasury, a huge debt burden and uncertain level of control in the ownership of Government-Owned enterprises and stocks, and massive corruption and waste in the business of governance. Similarly, infrastructure was in a state of decay and disrepair and many projects were abandoned. In the same way schools at all levels were closed down for many months due to non-payment of salaries and allowances. The non-payment of salaries to civil servants at both State and Local Government levels led to a very low morale among the work force.

1.1 Terms of Reference

The Commission had the following Term of Reference:

- a) Identify all revenue sources and the total amount of revenue which accrued to Benue State government between June 2007 – 2015.
- b) Specifically ascertain how much funds were actually received by Benue State Government from:
 - Allocation from Federation Account
 - Local Government Funds
 - Internally Generation Revenue (IGR)
 - Bonds and loans
 - Excess Crude account
 - Small and Medium Enterprisers (SME) funds
 - Ecological funds
 - VAT
 - Sure-P funds
 - SUBEB
 - MDGs
 - Any other funds
- c) Ascertain the quantum of shares/stock owned by Benue State Government in Dangote Cement Company Plc, Julius Berger Plc, Benue Brewery Ltd and other Companies or Enterprises.

- d) Ascertain the circumstances that led to the sale of such share/ stocks and their worth or value.
- e) Identify the investors who bought these shares/ stocks and determine whether the transactions followed the due process of law.
- f) Ascertain the where about of the proceeds of the sale.
- g) Determine if the Government of Benue State has any equity left in the said companies and the value of such equity.
- h) Ascertain if the funds realized in (a), (b), (c) and (d) above were appropriated.
- i) Ascertain the application and utilization of such funds.
- j) Establish misappropriation if any, and identify the person or persons involved.
- k) Recommend appropriate action to the Government.

The Commission was to complete its assignment within 6 months from the date of its first public sitting.

2.0 MEMBERSHIP AND INAUGURATION OF THE COMMISSION

2.1 Membership

The Commission was inaugurated on Tuesday 11th August, 2015 by the Executive Governor of Benue State, Samuel Ortom at the

Banquet Hall of the Benue People's House, Makurdi with the following as members:

1. HON. JUSTICE E.N. KPOJIME - CHAIRMAN
2. BARRISTER J.I. ABAAGU - MEMBER
3. REV. FR. PROF. FRANCIS WEGH - MEMBER
4. DR. CHRISTOPHER OBUTE - MEMBER
5. JACOB I. MULYA - MEMBER
6. MR. SEKEGH AKAA - MEMBER/SECRETARY
7. MICHAEL. AGBER ESQ - LEAD COUNSEL

In his inaugural speech, Governor Samuel Ortom clearly stated that *“the objectives of the Commission are not to witch-hunt anyone but rather to set the records straight”*, emphasising further that his Government had *“already pledged to ensure compliance with the rule of law and due process in the conduct of government business and this will also apply to the work of the Commission. Our administration wishes to emphasise that our core values include accountability, transparency, fairness, justice, equity, discipline and selflessness. As we inquire into the past, officials of my administration must note that one day their work may also be put under scrutiny hence the need to live above board. At every turn I have stated publicly that our administration has zero tolerance for corruption and that any official, no matter how highly placed, who converts public funds to personal use will be sanctioned.”*

The Governor's speech clearly set out the Commission's direction and *modus operandi*.

2.2 Commencement

The Commission held its inaugural meeting immediately after inauguration at Court 4, High Court of Justice, Makurdi, Benue State. Public sitting however, commenced on September 16, 2015.

3.0 METHODOLOGY

3.1 Preliminary meetings to the Commission were devoted to devising a strategic plan of action that would facilitate effective delivery of its job within the limited mandated time frame. The major target was to achieve a detailed examination of the income and expenditure profiles of all Ministries, Departments and Agencies (MDAs) and wide coverage and publicity.

Thereafter, the Commission called for memoranda from MDAs and the general public. The notice was well publicised in the print, electronic and social media over a period of two weeks. Such memoranda formed the basis of the subsequent intensive and detailed public sittings which the Commission conducted as well as the examination of relevant facts. The public sittings provided an opportunity for all concerned and willing persons to testify.

Following the poor response from the public, especially the MDAs, the Commission held an interactive session with heads of

MDAs in the State. At the session, a template was given to each MDA to guide in the preparation of the required memoranda. After this, the Commission prepared a timetable for the public sittings and issued witness summons to the respective Chief Accounting Officers and heads of MDAs inviting them to appear before the Commission with reference to the areas on which they were expected to provide information. Public sittings commenced in earnest on September 16, 2015. The Commission's public sittings were interrupted for 21 days by an interim order secured by the former Governor, Dr. Gabriel Suswam, challenging the legality of the Commission. The order was subsequently vacated on November 9, 2015 and the Commission resumed its public sittings on November 11, 2015. It however had to change its issuance of witness summons to witness invitation consistent with the ruling of the court. In deserving instances the Commission took evidence in camera.

4.0 THE REPORT

The report of the Commission is in four volumes as follows:

a). Volume I:

- i. Governor's inaugural speech
- ii. Records of proceedings.

b). Volume II:

- i. Report of Findings and Recommendations

c). Volume III:

- i. Record of Witness Invitations and Proof of service

d). Volume IV:

- i. Executive Summary

5.0 GENERAL REMARKS

Government has carefully examined the Committee's Report, findings and recommendations. Government has expressed its views and decisions on the Report as contained in the succeeding paragraphs of this White Paper.

Chapter Two

2.0 TERM OF REFERENCE I:

Identify all revenue sources and total amount of revenue which accrued to Benue State Government between June 2007 and May 2015.

2.1 Findings

The Commission found that:

- a. Sources of revenue that accrued to the State during the period under review can be broadly classified into 6 categories. These are:
 - (i). Allocations from Federation Account to the State.
 - (ii). Allocations from Federation Account to the Local Government Councils.
 - (iii). Internally Generated Revenues (IGR)
 - (iv). Specialized funds from Federal Government.
 - (v). Loans and
 - (vi). Grants.
- b. Specifically, 27 sources of revenues were identified during the period. These were: Statutory Allocations from the Federation Account to the State Government, Statutory Allocations from the Federation Account to the Local Government Councils (LGCs), State Internally Generated Revenue (IGR), Bonds, Loans from Commercial Banks, Micro, Small and Medium Scale Enterprises

(MSMEs) Loans from Central Ban of Nigeria (CBN), Received Funds from Bank of Industry, Excess Crude Receipts, Ecological Funds, Value- Added Tax (VAT), State Component of Sure-P funds, Local Government Councils Component of Sure-P funds, Millennium Development Goals (MDGs) Funds, Proceeds from Sale of Shares, Proceeds from Sale of Government-owned Enterprises, Lease of Government Assets and Properties, Budget Augmentation Funds from the Federation Account, London Club debt refunds, Nigeria National Petroleum Corporation (NNPC) Refunds, Exchange Rate Gains, Additional Funds from Accountant-General of the Federation, Universal Basic Education Commission (UBEC) Funds, Tertiary Education Trust (TET) Funds, National Economic Empowerment and Development Strategy (NEEDS) Assessment Funds, United Nations Development Programme (UNDP) Funds and Board of Trustees (BOT) Grants to Tertiary Institutions.

- c. The total revenue which accrued to the Benue State Government from all the revenue sources listed above from June 2007 to May 2015 was N1,021,931,043,163.63 (One Trillion, twenty one billion, nine hundred and thirty one million, forty three thousand, one hundred and sixty-three naira sixty-three kobo). Yearly details of the

income and respective revenue sources is contained in Table 1 of this report.

2.2 Observation

Some critical revenue sources especially funds from development partners such as African Development Bank (ADB), Bank of Industry (BOI), Infrastructural Development Bank, World Health Organisation (WHO), Department for International Development (DFID), European Union, etc. were never explored during the period under review.

2.3 Recommendation

A sound structure should be put in place to harness the revenue opportunities available from these sources for the development of the real sectors of the State economy.

2.4 Comment

Government accepts the recommendation.

Chapter Three

3.0 TERM OF REFERENCE II:

Specifically ascertain how much funds were actually received from:

- Allocation from Federation Account.
- Local Government Funds
- Internally Generated Revenue (IGR)
- Bond and Loans
- Excess Crude Account
- Small & Medium Enterprises (SMEs) funds
- Ecological Funds
- VAT
- Sure-P Funds
- State Universal Basic Education Board (Sure-P)
- MDGs
- Any other Funds

3.1 Findings

The Commission found that the revenues which accrued to the State from the stated sources were as follows:

- a. Allocations from Federation Account (Statutory Allocations only)
 - N282,105,369,075.23 (Two hundred and eighty two billion, one

hundred and five million, three hundred and sixty nine thousand and seventy five naira, twenty three kobo).

- b. **VAT – N56,202,702,671.69** (Fifty six billion, two hundred and two million, seven hundred and two thousand, six hundred and seventy one naira, sixty nine kobo).
- c. **Excess Crude Account – N35,838,989,072.88** (Thirty five billion, eight hundred and thirty eight million, nine hundred and eighty nine thousand seventy two naira, eighty eight kobo).
- d. **Ecological Funds – 2,500,000,000.00** (Two billion, five hundred million naira only).
- e. **MDGs – N5,303,065,599.00** (Five billion, three hundred and three million, sixty five thousand five hundred and ninety nine naira only).
- f. **Sure-P Funds – N14,215,202,457.83** (Fourteen billion, two hundred and fifteen million, two hundred and two thousand, four hundred and fifty seven naira, eighty three kobo).
- g. **Small and Medium Enterprises (SMEs) Funds – N3,500,000,000.00** (Three billion, five hundred million naira only).
- h. **Internally Generated Revenue (IGR) – N78,072,988,310.09**
(Seventy eight billion, seventy two million, nine hundred and eighty eight thousand, three hundred and ten naira nine kobo).

- i. **Bonds and Loans** – **N69,843,333,076.26** (Sixty nine billion, eight hundred and forty three million, three hundred and thirty three thousand, seventy six naira, twenty six kobo).
- j. **Local Government Funds** – **N348,270,300,148.32** (Three hundred and forty eight billion, two hundred and seventy million, two hundred and forty eight naira, thirty two kobo).
- k. **UBEC Funds** – **N92,999,161,491.64** (Ninety two billion, nine hundred and ninety nine million, one hundred and sixty one thousand, four hundred and ninety one naira sixty four kobo)
- l. **Other funds** – **N23,257,654,251.22** (Twenty three billion, two hundred and fifty seven million, six hundred and fifty four thousand, two hundred and fifty one naira twenty two kobo).

3.2 Observations

1. Revenue opportunities from development partners were not sufficiently explored during the period under review. Consequently, the State recorded little or no revenue from those areas especially those that required counterpart funding and special institutional structures to attract.
2. The Internally Generated Revenue (IGR) at the state level recorded within the period under review was low relative to the opportunities available within the state. This is largely due to inefficient revenue collection machinery and administration.

Some agencies of the State such as Radio Benue, Secondary Schools and Tertiary Institutions failed to disclose their IGR.

3. The Local Government Councils (LGCs) recorded zero level IGR within the period under review.

3.3 Recommendations

1. Government should endeavour to pay its counterpart contributions and establish necessary structures to access funds from the development partners.
2. There should be strict compliance and enforcement of revenue laws both at the State and the Local Government levels.
3. There should be full disclosure by all agencies of government of their Internally Generated Revenue (IGR).
4. There should be strict monitoring and periodic auditing of IGR of Local Government Councils to ensure full disclosure and accountability.

3.4 Comment

Government notes the recommendations in paragraph 3.3 (1-4).

Chapter Four

4.0 TERM OF REFERENCE III:

Ascertain the quantum of stocks owned by Benue State Government in Dangote Cement Company Plc, Julius Berger Plc, Benue Breweries Ltd and other Companies or Enterprises.

4.1 The Commission classified the Equity holdings of the State Government into two groups for purposes of analysis:

a. **Equities held and managed by Benue Investment and Property Company (BIPC) and**

b. **Equities held in State-owned Enterprises controlled by the Ministries.**

4.2 a. Details of stocks held by BIPC before and after the sale of July to September 2014 as provided by BIPC were as follows:

S/No	Name of Stock	Quantity before the Sale	Quantity as at 29 th May 2015
1.	Dangote Cement Plc	135,885,746	14,174,466
2.	Julius Berger Plc	63,293,408	35,630,782
3.	AIICO Insurance Plc	32,116,835	0
4.	Union Bank Plc	160,055	0
5.	UAC Nig. Plc	1,920,506	7
6.	Afribank Plc.	67,797,365	0
7.	CONOIL	432,934	0

S/No	Name of Stock	Quantity before the Sale	Quantity as at 29 th May 2015
8.	Dunlop Nig. Ltd.	172,080	172,080
9.	Sterling Bank	4,307,556	0
10.	Nigeria Energy Sector	4,000	4,000
11.	Ashaka Cement	1,458,333	0
12.	United Nig. Textile Plc.	846,453	846,453
13.	Fidelity Bank Plc.	365,739	0
14.	First Bank Plc.	2,516,761	23,756
15.	UBA Plc.	389,443	0
16.	Spring Bank Plc	570	0
17.	Unity Bank Plc	585,477,400	585,477,400
18.	P.Z Industries Plc	14,858	0
19.	UBCAP	30,804	0
20.	Guinness Plc	1416	0
21.	Vitafoam Plc	20,000	0
22.	7UP Plc	2812	0
23.	WAPCO Plc	500,000	500,000
24.	Flour Mill of Nigeria Plc	1512	0
25.	FCMB Plc	14,522,841	0
26.	AFRIPRUD Plc	7,701	0
27.	Diamond Bank Plc	25,000,000	7,000,000
28.	Nestle Plc.	430,948	430,948
29.	Zenith Bank Plc	5,500,000	5,500,000

S/No	Name of Stock	Quantity before the Sale	Quantity as at 29 th May 2015
30.	Nigerian Breweries Plc	350,000	350,000
31.	GTBank Plc	4,570,000	4,570,000

4.2 b. Equities held in State-Owned Enterprises controlled by Ministries –

These refer to companies floated by the Government in which the State Government holds significant ownership and control.

The Commission found that while some of these Enterprises were outrightly sold, some were partly sold and a few others were leased out to some private operators.

The ownership status of the enterprises is analysed as follows:

S/No	Company Name	Ownership Status	Reporting Ministry
1.	Benue Breweries Ltd.	Sold out	Industry, Trade & Investment
2.	Agro Millers Ltd.	Sold out	Industry, Trade & Investment
3.	Yuteco Foods Ltd.	Sold out	Industry, Trade & Investment
4.	Makurdi International Hotel	Partly Sold	Culture and Tourism
5.	Benue Hotels Makurdi	Leased	Culture and Tourism
6.	Ben Fruits Nig. Ltd.	Leased	Industry, Trade and Investment

S/No	Company Name	Ownership Status	Reporting Ministry
7.	Lobi Cassava Flour Mills	Leased	Industry, Trade and Investment
8.	Taraku Mills Ltd.	Leased	Industry, Trade & Investment
9.	Fertilizer Blending Plant	Leased	Agriculture
10.	Makurdi Zoological Garden	Leased	Culture & Tourism
11.	Benue Plaza Lagos	Leased	BIPC
12.	Benue Plaza Abuja	Leased	BIPC
13.	Benue Plaza Kaduna	Leased	BIPC
14.	Livestock Investigation and Breeding Centre Raav	Leased	Agriculture
15.	Poultry Demonstration & Hatching Centre	Leased	Agriculture
16.	Divisional Produce Office, Makurdi	Leased	Agriculture
17.	Makurdi Golf Course & Club House	Leased	Sports.
18.	Petrol Filling Station	Leased	Works
19.	Benkims Plastics Ltd	Leased	Industries, Trade and Investment.
20.	Petrol Filling Station	Leased	BIPC

4.3 Observations

1. The Commission noted that there was a discrepancy in the information given by BIPC and Elixir Securities Ltd, the managers of the shares /stocks. For instance:
 - (a). While BIPC stated that the proceeds of the sale of the stock was ₦8.3 billion, Elixir Securities Ltd stated that the amount of the proceeds of sale was ₦9.4 billion.
 - (b). While BIPC stated that the worth of the State Government stocks under their management as at October 2014 was 8.8 billion, Elixir Securities Ltd stated that the stock value within the same time was ₦10.2 billion.
 - (c). While BIPC consistently maintained that the State Government had not lost its seat on the Board of Julius Berger Plc, Elixir Securities Ltd stated that the seat was lost but it had commenced the process of buying back to recover the seat.
2. Contrary to the assertion by the managing director, Mrs. Brigid Shiedu that some stock brokers were selling State Government stocks without their consent and authorization, the Commission

found that all such sales were duly authorized by BIPC, as such authorization were signed at various times by Mrs Shiedu.

3. The portfolio management contract executed with Elixir Securities Ltd was significantly skewed in favour of the latter.

4.4 Recommendations

1. BIPC, which is the custodian of these shares should under a new management immediately proceed to carry out an independent verification with a view to ascertaining the actual quantum of stocks still held by the Benue State Government with Elixir Securities Ltd and other stock brokers , as well as the actual amount realised from the divestment exercise of 2014.
2. The portfolio management contract with Elixir Securities Ltd should be reviewed by the new BIPCmanagement.

4.5 Comment

Government accepts the recommendations in paragraph 4.4 (1 &2).

Chapter Five

5.0 TERM OF REFERENCE IV:

Ascertain the circumstances that led to the sale of such shares / stocks and their worth or value.

Findings:

5.1 The Commission found that:

a. The shares were sold on the directive of the then Governor, **Dr. Gabriel Suswam**. According to BIPC, the Governor summoned its Managing Director **Mrs. Brigid Shiedu** and his former Commissioner of Finance, **Mr. Omadachi Oklobia** to Government House and informed them that Government wanted to complete some development projects but had run out of funds. Consequently, he directed the sale of part of the portfolio of shares held by Government through BIPC since it was the most viable option for raising funds internally.

b. The value of the shares at the time was **N25.2billion**. However, the Governor directed that **N10billion** worth of shares should be sold. The stockbrokers - Elixir Securities Ltd - informed the Commission that a total sum of **N9.411billion** was realized from the sale of the shares and was paid into three (3) different accounts as directed by BIPC.

c. BIPC authorized the stockbroker to sell the shares at a discount of 15%.

5.2 Observations

1. There was absolute lack of sincerity in the entire transaction ab initio, because the same projects which were to be funded by the proceeds from the sale of shares were the basis for which two bonds worth N18billion were earlier floated. Moreover, the manner in which the proceeds from the sale of these shares were misappropriated underlines the lack of sincerity.
2. There was a discrepancy in the figures given as the amount of proceeds realized from the sale of shares. Whereas BIPC informed the Commission that N8,368,699,932.30 was realized, Elixir Securities Ltd informed the Commission that N9,411,708,009.51 was realised.
3. The discount of 15% is considered extremely high.

5.3 Recommendations

1. The Commission recommends that a new Management should immediately be put in place at BIPC.
2. The new management should take urgent steps to verify the actual amount realized from the divestment exercise of 2014.

3. The new Management should carry out an independent verification to ascertain the actual quantum of stocks still held by Benue State Government with Elixir Securities Ltd and other stock brokers.

5.4 **Comment**

Government accepts recommendations in paragraph 5.3 (1-3).

Chapter Six

6.0 TERM OF REFERENCE V:

Identify the Investors who bought those stocks/shares and determine whether the transaction followed due process of the law.

Findings

6.1 The Commission found that:

a. Dangote Cement, Julius Berger and other stocks being managed by BIPC were sold through Elixir Securities Ltd and bought by investors through various stockbrokers. However, Elixir Securities Ltd and BIPC refused to disclose the identity of the buyers to the Commission.

b. Benue Breweries Ltd. was sold for N400,000,000.00 to M/S Consolidated Breweries Ltd.

c. Agro Millers Ltd was sold for N400,000,000.00 to M/S Masco Agro Allied Industries Ltd.

d. Yuteco Foods Ltd was sold for an unspecified amount under receivership circumstances.

e. The entire process of these sales did not follow due process of law as no pre-sale valuation was done to ascertain the true value of Benue Breweries Ltd. and Agro Millers before the sale, and neither were the sales consistent with the Benue State Privatization Law.

6.2 Observation

The Commission observed that the refusal by BIPC and Elixir Securities Ltd to disclose the identity of the new investors is suspicious particularly in view of the heavy discount that was accorded to the transaction.

6.3 Recommendation

The provisions of the Benue State Privatization Law should be adhered to in all future privatization exercises in the State.

6.4 Comment

Government accepts the recommendation. Government further directs the Ministry of Finance to investigate and uncover the true identities of the investors that bought the stocks/shares.

Chapter Seven

7.0 TERM OF REFERENCE VI:

Ascertain the whereabouts of the proceeds of the sale.

Findings

7.1 The Commission found that:

a. Shares sold by BIPC amounting to the disclosed sum of **N9,411,708,009.51** were directly paid into Bank Accounts as follows:

Beneficiary	Amount (N)	Bank	Account Number
BIPC	1,000,000,000.00	GTBank	0027866325
Benue State Min of Finance.	5,300,699,991.00	Zenith	1013852648
Fanfash Resources	3,111,008,018.51	Zenith	1013677218

b. The Zenith Bank account no. 1013677218 into which the sum of **N3,111,008,018.51** was deposited was presented as a project account of Ministry of Finance by **Hon. Omadachi Oklobia**. However, the Commission found that it is private account belonging to Fanfash Resources, owned by one **Abubakar Umar**, a Bureau de change operator. The said amount was withdrawn, converted into foreign exchange and given to the former governor, **Dr. Gabriel Suswam**.

The sale proceeds of Benue Breweries and Agro Millers, and the lease proceeds of Taraku Mills and other enterprises were treated in the same way as the amounts realised were paid into accounts of the respective reporting ministries and spent immediately, with most withdrawals being made in cash.

c. Benue Breweries and Agro Millers were sold and the proceeds paid into the Ecobank and Skye Bank accounts of the Ministry of Commerce and Industries under the leadership of **Hon. Terfa Ihindan**, and the entire amount spent without appropriation. Other sale and lease proceeds were misapplied in a similar manner.

7.2 Observation

The Commission observed that:

- i. The transactions were ill-motivated and not transparent.

7.3 Comment

Government notes the observation.

Chapter Eight

8.0 TERM OF REFERENCE VII:

Determine if the Government of Benue State has any equity left in the said Companies and the value of such equity.

Findings

8.1 The Commission found that:

- a. Records provided by Elixir Securities Ltd show that the State Government through BIPC still has the following shares:
 - i. Dangote Cement Plc. - 4,174,466 units of shares
 - ii. Julius Berger Plc. - 44,400,000 units of shares
 - iii. UAC - 7 units of shares
 - iv. Dunlop Nig. Ltd. Plc - 172,080 units of shares
 - v. Nigeria Energy Sector - 4,000 units of shares
 - vi. United Nigeria Textile Plc - 846,453 units of shares
 - vii. First Bank Plc. - 23,756 units of shares
 - viii. Unity Bank Plc. - 585,477,400 units of shares
 - ix. Nestle Plc. - 500,000 units of shares
 - x. GTBank Plc - 5,500,000 units of shares.
- b. Benue State Government has no equity left in Benue Breweries Ltd, Agro Millers Ltd and Yuteco Foods Ltd as they have been sold outrightly.

- c. The sale of Julius Berger shares which was a strategic investment for the State Government compromised the State Government's seat on the Board. But Elixir Securities informed the Commission that it had initiated a buy back to increase the State Government's holding and secure a seat on the Board of the Company. This buy back transaction was still ongoing. This explains the increase of the Julius Berger stocks from 35,630,782 units as at 29/5/2015 to 44,400,000 units as at November 2015.
- d. The total value of Benue State equity holdings in all the firms above cannot be easily stated as stock prices fluctuate on a daily basis. However, according to Elixir Securities Ltd, the total value of stocks of the State under its management as at 10th November 2015 stood at N9,408,025,085.72.
- e. The equity holdings of the State Government in the following enterprises are still intact:
- i. Benue Hotels, Makurdi
 - ii. Makurdi International Hotel
 - iii. Ben Fruits Nig. Ltd
 - iv. Lobi Cassava Flour Mill
 - v. Taraku Mills Ltd
 - vi. Fertilizer Blending Plant
 - vii. Makurdi Zoological Garden

- viii. Benue Plaza Lagos
- ix. Benue Plaza Abuja
- x. Benue Plaza Kaduna
- xi. Livestock Investigation and Breeding Centre Raav
- xii. Poultry Demonstration and Hatching Centre,
- xiii. Divisional Produce Office Makurdi,
- xiv. Makurdi Golf Course
- xv. Ministry of Works Filling Station Makurdi and
- xvi. BIPC Filling Station, Makurdi.

The value of these firms can be ascertained by qualified independent valuers and quantity surveyors.

8.2 Recommendations

The Commission recommends that:

- i. The portfolio managers should hasten the buyback of the Julius Berger stocks to secure the State's seat on the Company's Board.
- ii. There should be a closer monitoring of the portfolio managers by the new management of BIPC.

8.3 Comment

Government accepts the recommendations in paragraph 8.2 (i&ii).

Chapter Nine

9.0 TERM OF REFERENCE VIII:

Ascertain if the funds realized in (a), (b), (d) and (e) above were appropriated.

Findings

9.1 The Commission found that:

- a. Total revenues that accrued to the State from all sources from June 2007 to May 2015 was **N1,021,931,043,163.63** (one trillion, twenty one billion, nine hundred and thirty one million, forty three thousand, one hundred and sixty three naira, sixty three kobo).
- b. Total approved estimates for the same period was **N802,044,735,336.00** (eight hundred and two billion, forty four million, seven hundred and thirty five thousand, three hundred and thirty six naira) only.
- c. This means that the difference of **N219,886,307,827.63** (two hundred and nineteen billion, eight hundred and eighty six million, three hundred and seven thousand, eight hundred and twenty seven naira, sixty three kobo) was not appropriated.
- d. Specifically:
 - (i) The entire sale and lease proceeds of Government Enterprises amounting to over **N10.9billion** between June, 2007 and May 2015 was spent without appropriation.

- (ii) The entire SURE-P fund proceeds of over **N14.2billion** was expended without appropriation.
- (iii) The expenditure of the entire bond proceeds amounting to **N18billion** realized in 2011 and 2014 were not appropriated.
- (iv) The entire amount of **N35,025,368,000.00** expended on “logistic funds for Security Surveillance” was not appropriated.
- (v) The total expenditure of **N5,887,000,000.00** as “Cost of Running Government” was not mentioned in any Appropriation Act during the period.

9.2 Observations

The Commission observed that:

- i. Due process was not followed in the conduct of floating both bonds while there was absolute lack of transparency in the utilization of the proceeds therefrom.
- ii. The amount of **N35,025,368,000.00** expended on security surveillance was too high, having regard to the fact that security issues were allegedly funded from other sources, such as Ministry of Finance, Local Government Councils and ALGON.
- iii. The expenditure head “Cost of Running Government” is alien to public sector budgeting.

9.3 Recommendation

The Commission recommends that all government revenues should be appropriated.

9.4 Comment

Government notes the recommendation.

Chapter Ten

10.0 TERM OF REFERENCE IX:

Ascertain the application and utilization of such funds.

Findings

10.1 The Commission found that:

- a) Out of the total revenue of N1.02trillion realised by the government of Benue State from various sources between June 2007 and May 2015, only about 15% was expended on capital projects while 85% was used as recurrent expenditure.

- b) The management of the capital expenditure was characterized by:
 - i. Lack of due diligence in contract billing resulting in contract padding and inflation.
 - ii. Absence of due diligence in contract award.
 - iii. Use of substandard materials.
 - iv. Poor quality of jobs executed.
 - v. Abandonment of projects after collecting payments.
 - vi. Payment for jobs not executed and
 - vii. Multiple payments for the same contracts.

All these resulted in a huge capital expenditure profile without a corresponding physical development.

- c) **In the same vein, the huge recurrent expenditure profile was found to be laden with waste and loss of financial resources occasioned by the complete abandonment of financial instructions and regulations.** For instance, some contracts were awarded verbally and paid for in cash, while others were without a consideration clause which is an essential component of every valid contract and yet paid for at the caprices of the awarding authority. These contracts without stated amounts and timelines were used as instruments to siphon government funds as they were endlessly paid for. In addition, Job Orders and contracts were often highly inflated and given arbitrarily by the Governor and Commissioners without following laid-down procedures.
- d) **Salaries and wages were also found to have increased astronomically within the period.** The total amount spent on salaries for the State civil servants and political appointees (excluding Local Government Staff and Primary School Teachers) for the period under review was **N253,737,786,385.00** (two hundred and fifty three billion, seven hundred and thirty seven million, seven hundred and eighty six thousand, three hundred and eighty five Naira).

The major reasons for the astronomical increase in the salaries and wage bills within this period were salary adjustments and defective

payroll management. The manual payroll system was grossly compromised and abused. The e-payment and biometric payroll system that was later introduced at high cost to the government could not eliminate the incidence of ghost workers due to a deliberate manipulation of the system.

e) **Statutory overhead provisions were irregularly paid to the MDAs.**

The irregularity of the release of the overhead allocations often led the Commissioners and their Permanent Secretaries to violate financial regulations in order to run their offices, a system some witnesses referred to as “**doctrine of necessity**”. The violations ranged from illegal placement of government funds in fixed deposits accounts with banks and withdrawal of monthly accrued interests, diversion of funds meant for specialised purposes, corruption in contract administration and outright cash withdrawals and disbursements from accounts of MDAs without approvals.

f) **Revenues were being collected and spent by the MDAs without remittance to the treasury as required by law.** - The Commission in the course of its sitting examined the appointment of the former Executive Chairman of BIRS, Mr Andrew Ayabam, and his activities and arrived at the following findings:

- i. The terms and conditions of the pioneer Executive Chairman, Mr. Andrew Ayabam, were totally unrealistic. The Chairman was given a bonus of 10% of the excess of the target set for him.
- ii. The calculation of the bonus was not based on the revenue actually collected as it covered all revenues, including the PAYE of civil servants deducted at source by the Office of the Accountant-General and the revenue generated by other agencies.
- iii. The amount collected for a particular month was determined by the Executive Chairman rather than the Accountant-General who has the responsibility for reporting revenues accruing to the State. This permitted paper revenue to be declared.
- iv. The Executive Chairman generated and spent revenue directly without appropriation or approval. Such payments included his salaries and benefits.
- v. Before his engagement, bonuses for revenue generation were paid to the Board of Internal Revenue, the precursor of the Benue State Internal Revenue Service and not the Executive Chairman.
- vi. The Executive Chairman acted simultaneously as the Executive Chairman and consultant to the Board.

- g) The Commission also found that some Institutions and Parastatals like the Examination Board, Radio Benue and some other Institutions generated and spent their Revenues without appropriation or remittance to the Accountant General's Account.
- h) Huge cash transactions were found to be the order of the day. The cash transactions were adopted ostensibly to conceal fund movement. The obliteration of the track of movement of funds enabled government officials to embezzle public funds easily. Government officials engaged in all manner of cash transactions above the limits stipulated by the Money Laundering (Prohibition) Act and CBN regulations. Government business was generally carried out conveniently in cash thereby reducing accountability but exposing the handlers to high risks of robbery attacks, theft and general losses. These unwholesome practices were found to be a major source of revenue leakage during the life of the past administration. For example, about 80% of transactions by the Bureau of Local Government and Chieftaincy Affairs were done in cash. From its FBN account 2017241513 which commenced operation in June 2011, the Bureau made cash withdrawals of N9,202,400,000.00 in 2011, N12,212,500,000.00 in 2012, N10,550,300,000.00 in 2013, N8,577,200,000.00 in 2014 and N2,518,600,000.00 by May 2015 when the tenure ended. Thus, total cash withdrawals from this

account alone between 27th June, 2011 and 30th May, 2015 amounted to N43,057,000,000.00 (Forty three billion and fifty seven million naira).

Staff of the Bureau including Moses Detso, Ndera Moses, Isaiah Ipevnor, John Chahul, Agbo Agbo, Andrew Ayande and Fred Ikpeen were used as instruments of these acts. On the instruction of the Governor and his Special Adviser on Local Government and Chieftaincy Affairs, Mr. Solomon Wombo, these officers withdrew cash of over N500million per transaction contrary to the Money Laundering Act. Details of the cash withdrawals are contained in Table 2 of this report.

The Ministry of Finance equally engaged in this unwholesome practice, with the Commissioner, Permanent Secretary and their Staff as well as bankers dealing in high volume cash transactions amounting to hundreds of millions of naira.

- i) **An expenditure subhead known as “Cost of Running Government” was invented by the Ministry of Finance and Accountant-General’s Office.** This strange sub-head which is completely unknown to public sector finance and accounting system, was used by the Accountant-General to release on different occasions a sum of over N5,887,000,000.00 (Five billion, eight hundred and eighty seven

thousand naira) to various MDAs including Government House, Ministry of Finance and Bureau of Internal Affairs and Special Services between September 2011 and May 2015 without approval. Government House received **N500million** in 2011, **N20million** in 2013, **N50million** in 2014 and **N50million** in 2015 making a total of **N620million**. The Ministry of Finance received **N4.3billion** in 2012, **N2.1billion** in 2013, **N275million** in 2014 and **N155m** in 2015 totalling **N5,887,000,000.00**. The Bureau of Internal Affairs and Special Services received **N376million** in 2015. Unfortunately, all monies released as “Cost of Running Government” had no approvals backing them, and were withdrawn in cash and expended by the Governor, Dr. Gabriel Suswam, his Finance Commissioner, Hon. Omadachi Oklobia, and the Permanent Secretary, Ministry of Finance, Mrs. Ruth Ijir.

- j) **The concept of security vote was grossly abused.** Firstly, there was no security vote appropriated in the budgets. Funds were simply taken to the Governor in cash by officials of the Ministry of Finance and the Bureau of Internal Affairs and Special Services on demand and classified as “logistics funds for security surveillance”. This monthly expenditure was irregular as it ranged from N100million to over N1.2billion in some months during the life of the administration. Consequently, a huge total unappropriated sum of

N35,025,368,000.00 (thirty five billion, twenty five million, three hundred and sixty eight thousand naira) was used as “logistics funds for security surveillance” between June 2007 and May 2015. Details of this are contained in Table 3 of this report.

k) Other Funds:

1. **SURE-P Funds** - A total of **N14, 215,202,457.83** was received as SURE-P funds between 2012 and 2014 as detailed below:

a.	State Component	-	N7, 743,731,873.59
b.	Local Government Component	-	N6, 472,191,797.84
	Total	-	N14,215,923,671.43

These funds were by law required to be managed through a well-structured **State Implementation Committee (SIC)** and channelled specifically to thematic areas of critical infrastructure and social security programs such as women and youth empowerment, unemployment and community services through a rigorous disbursement procedure.

Regrettably, the Benue State Implementation Committee (SIC) was only inaugurated on 24th February, 2014, at the prompting of the Benue State House of Assembly queries, when the funds had been almost completely misappropriated.

For example the Commission found that out of the N7.7billion State component, only **N1,236,318,000.00** was expended by the State Implementation Committee of the Schemes for the purpose intended.

The balance of **₦6,507,413,873.59** was diverted (and in most cases withdrawn cash) and spent on questionable purposes on the approval of **Dr. Gabriel Suswam**, his Finance Commissioner, **Hon. Omadachi Oklobia**, the Permanent Secretary Ministry of Finance, **Mrs. Ruth Ijir** and the Accountant-General, **Mr. Joseph Kpaakpa**, under the guise of Local and Foreign Travels, local government election, payroll biometric registration, weddings, constitution amendment, Government House furniture, hosting of Nigerian Bar Association meetings, Lobi Stars, security surveillance, purchase of vehicles for Commissioners and State Assembly members, sallah gifts for the Governor, diesel for Governor's lodge, celebration of Benue Woman for 2013, Government House overhead, Christmas and new year celebration, annual golf tournament, voter's registration exercise, and "additional cost of running government". Most of these funds transferred to the various MDAs, especially the Ministry of Finance and Government House, were withdrawn wholly in cash from the bank and taken to the Governor, **Dr. Gabriel Suswam**, or the Finance Commissioner, **Hon. Omadachi Oklobia**.

The Local Governments' SURE-P component on the other hand was diverted to unrelated uses of "budget augmentation", purchase of Christmas rice, purchase of fertilizer, ALGON projects and purchase of security vehicles for Local Government Councils by the Governor and his Special Adviser, Mr. Solomon Wombo. Moreover, a record of the

amounts received by Local Governments from SURE-P funds shows that only N2,596,162,422.32 out of the N6,472,191,797.84 was released to the Local Government Councils by the Bureau. The balance was disbursed as follows:

- i. N206,500,000.00 paid into ALGON account and withdrawn cash.
- ii. N58,500,000.00 was paid to Lead Automobile for purchase of vehicles for Government Officials.
- iii. N64,402,210.90 was expended on pilgrimages.
- iv. N4,000,000.00 was paid for Swine Crop Project.
- v. The balance of N3,542,627,165.00 was transferred into the JAAC account with First Bank and **withdrawn cash**. The statement of account showed a zero balance as at 29th May, 2015. Details of SURE-P funds paid to Local Government Councils and their utilization are captured in Table 4 of this report.

2. Bonds –

- i. Benue State Government issued two fixed-rate bonds of N13billion and N5billion in 2011 and 2014 respectively.
- ii. **The N13billion Bond** was approved by the State House of Assembly at the request of the Governor containing a list of projects to be financed with the proceeds. The projects were:

- a. Construction of Greater Makurdi Water Works.
- b. Construction of the Otukpo Township Water Supply Scheme.
- c. Construction of Otobi Water Works.
- d. Construction of Katsina - Ala Water Works.
- e. Construction of Water Scheme at Anyiin, Logo Local Government Area.
- f. Construction of Taraku - Naka - Agagbe Road.
- g. Construction of Ge - Ikyobo - Anshagba Road.
- h. Construction of Anyiin - Ugba - Amaafu Road.
- i. Construction of Agbeede - Amua - Anshagba Road.
- j. Construction of Zaki-Biam - Afia - Gbeji Road.
- k. Construction of Vandeikya - Koti Yough - Adikpo Road.
- l. Construction of Eke - Olengebecho - Ugbokolo - Otukpa - Orokam Road.
- m. Construction of Orokam - Owukpa - Okpoga - Utonkon Road.
- n. Construction of Otukpo - Utonkon - Igumale Road.
- o. Construction of Oju - Obussa - Utonkon Road.

- p. Construction of Benue State University Teaching Hospital Makurdi.

Curiously, some of the listed projects were those documented as having been completed in the administration's "First Term Report: 2007 - 2011". These projects were consistently funded from the 2008 to 2015 budgets.

iii. The **N5billion** bond was meant for the following projects:

- a. Construction of Oshigbudu - Obagaji 10.10km road.
 - b. Construction of Oju - Obussa - Utonkon 51.48km road.
 - c. Construction of Taraku - Naka - Agagbe 61km road.
 - d. Up-grade / rehabilitation of Daudu - Gbajimba road from rural road.
 - e. Construction of Wannune - Ikpa - Igbor road.
 - f. Rehabilitation and up-grading of water works at Makurdi, Otukpo and Katsina - Ala.
- iv. An Irrevocable Standing Order (ISPO) was issued authorizing deductions from the State Government's allocations at source.
- v. **The prospectus shows that the application list for the N5billion bond opened and closed on the same date - 25th February 2015.**

- vi. The entire **N13b** bond was diverted and embezzled by the former Governor, **Dr. Gabriel Suswam** and his associates **Hon. Omadachi Oklobia** and **Mrs. Ruth Ijir**.
- vii. Again the **N5billion** bond proceeds was never captured in the revenue/expenditure profiles of the fiscal year 2014 nor did the funds appear in the revenue estimates of the 2015 budget. Yet the funds were received and spent during the period. This means the entire bond proceeds were also not appropriated.
- viii. Although the various Benue State official documents refer to the bond as **N5billion**, the prospectus however showed that it was **N4,959,000,000** that was floated.
- ix. Only **N4,537,596,320.50** was received into the State Government account as proceeds from the said bond.
- x. Importantly, none of the documented list of projects to be financed by the **N5billion** bond benefitted from the bond proceeds as outlined. Rather, the proceeds were allegedly used for payment of salaries, “logistics funds for security surveillance”, “additional cost of running government”, purchase of vehicles, Easter activities, “computer paper and materials necessary for the preparation of payrolls”, local and foreign trips and repair of cars. Meanwhile, some of the listed projects that necessitated the bond issue remain unexecuted to this moment. Some of them which were documented

to have been completed in the “First Term Report: 2007 - 2011” still featured in the bond prospectus. For example, the Oju - Obussa - Utonkon and Taraku - Naka - Agagbe Roads were said to have been completed between 2007 - 2011 with the sums of **N3,997,787,734.92** and **N4,728,615,045.00** respectively.

- xi. **The Cost of Bond Issues:** The former Governor approved in one day (3/3/2014) two separate memoranda of N500m and N414m amounting to **N914,000,000.00** as cost of “issuance of fixed rate bond by way of public offering” and another **N40,960,000.00** as cost of preliminary work on proposed Benue State bond. The earlier expense of N914m was purportedly meant to cater for “pre-bond activities” and cost of “pursuing the bond”. The amounts which were disbursed from proceeds of shares sold by the Government were again withdrawn in cash from the Ministry of Finance accounts.

3. **CBN Commercial Agricultural Credit Scheme (CACS) Loan** - This loan of **N1,000,000,000.00** was accessed from CBN in 2012 to finance small scale farmers in order to boost agricultural production, but was wholly applied or diverted as highlighted below:

- a. N806,625,000.00 was purportedly given as loans mostly to politically exposed persons, friends and relations of the Governor using non-existent businesses and names. The qualifying criteria as

set out by CBN was blatantly disregarded in the disbursement process and funds used largely for political patronage. Consequently, little repayment has been achieved since 2012.

b. The sum of N193, 700,700.00 was completely diverted to Government MDAs as detailed below without any record of repayment up to date:

- i. Ministry of Finance - N163.4million
- ii. Government House Makurdi - N5.3million
- iii. Bureau of Internal Affairs and Special Services N25million

Curiously, these amounts were withdrawn from the MDAs' accounts in cash on the approval of Mr. Omadachi Oklobia, the Permanent Secretary, Mrs. Ruth Ijir, and other associates of the Governor.

The entire N1,000,000,000.00 CACs loan proceeds was also diverted / mismanaged.

4. CBN MSMEs Development Fund

The State Government applied for a share of the N220billion Micro, Small and Medium Enterprises Development Fund setup by the Federal Government through the CBN and N2billion was approved and accessed by the State. This fund was specifically meant to be given as loans to MSMEs to boost entrepreneurship and economic development in the State. The mode of disbursement of the fund as set by CBN was through

Micro-finance banks (for Micro and small scale enterprises) and Commercial Banks (for medium scale enterprises) with maximum single obligor limits of N500,000.00, N5,000,000.00 and N50,000,000.00 for micro, small and medium scale enterprises respectively. Moreover, the wholesale funds were to be accessed from CBN by the States through a dedicated Participating Finance Vehicle (PFV), while disbursement to beneficiaries was to be through Participating Financial Institutions (PFIs).

However, the Governor set up a one-man PFV represented by **Esther Yange** and after accessing the N2billion, transferred only N1billion to the PFIs (micro-finance banks) for onward lending to MSMEs. The sum of N1,000,000,000.00 was thereafter, diverted into government account and purportedly disbursed to MDAs as follows:

- i. Bureau for Internal Affairs and Special Services – N470,000,000.00
- ii. Benue State University Salaries – N309,212,590.00
- iii. Benue State House of Assembly – N72,790,000.00
- iv. Ministry of Finance – N167,000,000.00
- v. Deputy Governor’s office – N6,333,495.00
- vi. Government House Makurdi – N3, 504,000.00
- vii. BOARCH overhead – N500, 000.00
- viii. BSSTEB overhead – N500, 000.00

5. Proceeds of sale of shares, enterprises and leases

- a. The amount of **N1billion** paid into BIPC account was used by the Company for the:
 - i. Construction of a Hotel in North-Bank, Makurdi,
 - ii. Construction of a plaza at One Man Village, Nasarawa State and
 - iii. Development of an Estate at Mabushi Abuja.
- b. It was also found that apart from the Hotel in North-Bank which is about 90% completed, none of the other projects for which the N1Billion was funded has reached a 35% completion level, thereby necessitating a more detailed investigation into the application and utilisation of the amount by BIPC.
- c. The **N5.3billion** paid into the account of Benue State Ministry of Finance was misappropriated in the following manner:
 - i. The sum of **N534,700,000.00** was immediately withdrawn cash and disbursed as follows:
 - a) Hon. Omadachi Oklobia (N243,000,000.00)
 - b) Mr. Peter Ochoga (on behalf of the Governor, Dr. Gabriel Suswam (N100million).
 - c) Mr. Fergus Manger (N120million).
 - d) Mrs. Ruth Ijir (N42million).
 - e) UBA Capital (N29.7million).

- ii. The sum of **N355,931,979.00** transferred to BIPC was immediately moved into the Zenith Bank account of San Carlos Benue Farms Ltd from where it was again quickly withdrawn entirely by the M.D. of BIPC, **Mrs. Brigid Shiedu** and the Company Secretary, **Barr. John Tyokegh**. This amount purportedly represented 40% equity contribution by the Benue State Government for the establishment of the San Carlos Green House project at Howe in Gwer Local Government Area of Benue State. San Carlos Capital was to contribute 60% equity share. However, the entire transaction was found to be a fraud as:
- a. San Carlos Capital has not made any contribution to the project upto date.
 - b. The above amount which was meant for the importation of equipment from Mexico for the San Carlos Green House project was never transferred to Mexico but was withdrawn and embezzled.
 - c. There is no Mexican connection whatsoever in this transaction. No work had been done at the site of the said project and no equipment had been supplied.

- d. A Certificate of Occupancy in the name of San Carlos Benue Farms Ltd has already been issued over the site and is in possession of San Carlos Capital Partners.
- iii. The San Carlos Benue Farms Ltd is owned by **Dr. Gabriel Suswam** through Ashi Integrated Farms Ltd (60%) and purportedly BIPC (40%). Curiously records show that the BIPC representatives on the Board are Mr. Joseph Tsavsar (Joe K) and Barr. Wilson Eryum Tingir who are blood brothers to Dr. Gabriel Suswam, and have no relationship with BIPC. Meanwhile, the shareholding structure of Ashi Integrated Farms Ltd is Dr. Gabriel Suswam (40%) and his two sons Terna Suswam (30%) and Shimater Suswam (30%). The implication is that the San Carlos Benue Farms Ltd is wholly owned by Dr. Gabriel Suswam.
- iv. The balance of N4,410,068,012.10 was entirely remitted out by the then Accountant-General, **Mr. Joseph Kpaakpa** via “**verbal approvals**” to the Ministry of Finance, Bureau of Internal Affairs and Special Services and Government House where the amount were withdrawn cash and misapplied.
1. **Procurement and Lease of vehicles**
- i. Between 2008 and 2009, the Ministry of Finance procured 100 No commercial taxis (Peugeot Partner) which were distributed to various beneficiaries on hire-purchase basis. Repayment for the

taxis by the beneficiaries was found to be poor. Full repayment was supposed to have been made within 5 years, but there are high outstandings 6 years after.

- ii. Again in October 2010, the Ministry of Finance procured 25 Taxis through the Lobi Leasing Company Ltd and distributed them on hire-purchase. Repayment has been poor with huge outstandings to date even when the transaction tenure has expired.
- iii. In addition, 12 taxis were procured in 2014 under the phase 3 of the taxi scheme and distributed on hire-purchase to beneficiaries. This scheme has also recorded poor repayment by beneficiaries.
- iv. The State Government through the Ministry of Agriculture procured 148 tractors from TAK Continental Ltd at the cost of N1,076,800,000.00 (One billion, seventy six million eight hundred thousand). These were also leased out to individuals at the rate of N5,110,000.00 per tractor after an initial deposit of N1,533,000.00. The balance of N3,577,000.00 was required to be paid out within 5years. This Scheme has also recorded poor repayment.
- v. Various vehicles were procured by the Ministry of Finance under the Transport Scheme of the SURE-P at the total cost of N314,400,000.00. Among the vehicles were 26 buses purchased at a total cost of N127,500,000.00. These were distributed as follows:

- i. 12Nos to Pleasure Travels, Makurdi
- ii. 2Nos to Abbas Cooperate Service, Makurdi
- iii. 6Nos to Ejifa Transport Service, Makurdi
- iv. 1No to Junas Mac Continental, Makurdi
- v. 1No to Rock Haven Services, Makurdi
- vi. 1No to Diba Company Ltd., Makurdi
- vii. 1No to Luter AS Enterprises, Makurdi
- viii. 1No to Jibo Titus, Makurdi

This Scheme has been poorly managed and repayment has been poor.

- m. The Commission found that various corrupt practices had been carefully perfected at the State Universal Basic Education Board (SUBEB). This has led to indiscriminate deduction of salaries of teachers, salary padding, prevalence of ghost workers and ghost schools. These acts have created untold hardships for teachers and a demotivated workforce at the Primary education level, leading to poor quality of primary education in the State.
- n. Memoranda were received from Higher Institutions in the State, i.e Colleges of Education Katsina Ala and Oju respectively; Benue State Polytechnic Ugbokolo, Akperan Orshi College of Agriculture Yandev and College of Advanced and Professional Studies

Makurdi. These Institutions were found to generate significant revenues which were not properly accounted for.

10.2 Observations

The Commission observed that:

- a. The 15% total revenue expended on capital projects during the period was too low.
- b. There was poor planning, execution and monitoring of capital projects. This was apparently designed to facilitate the irregularities noted.
- c. The defective and compromised payroll system resulted in payment to ghost workers and exclusion of some genuine workers from the payroll.
- d. Salary figures continued to rise yearly despite the ban on employment which was in force within the period.
- e. When MDAs collect and spend revenues directly-
 - i. They commit an act of misappropriation
 - ii. The amount of revenue available to government is reduced.
 - iii. The potential share of the State from the Federation Account is reduced as one of the indices for revenue allocation is revenue effort measured by IGR.
- f. The expenditure on security during the period was on the high side.

- g. Funds were being misappropriated under the guise of security by the Ministry of Finance, Accountant-General's Office, Bureau of Internal Affairs and Special Services, Government House and Local Government Councils.
- h. The diversion of the SURE-P funds was illegal
- i. The issuance of the two bonds was characterized by irregularities:
 - i. Due process was not followed in the conduct of floating both bonds while there was absolute lack of transparency in the utilization of the proceeds therefrom.
 - ii. The former Governor was required to forward to the Benue State House of Assembly (BNHOA) and Securities and Exchange Commission (SEC) the audited accounts of the State Government as a critical requirement for perfecting the issuance of the bonds but this document was neither prepared nor tendered to the regulatory bodies. Moreover, the former Governor was legally required to submit a schedule of milestones for specific projects to be funded from the bonds proceeds to SEC but this was never done.
 - iii. The ISPO against the Federal Allocation to the State places a great burden on the future finances of the State.
 - iv. The issuance of an ISPO raises doubts as to whether it was a bond or a long term loan.

- v. Conflicting information regarding the date of issuance, amount of the bond and the bond proceeds of the last bond further confirms the irregularities associated with this bond.
- vi. The purported cost of issuing the last bond was unreasonably high representing 19.3% of the amount to be raised by the bond as the rate normally ranges between 3% and 5%.
- j. The Commission appreciates that the 23 Local Government Areas in the State are constitutionally created and their Administration constitutionally guaranteed under section 7 of the Constitution of the Federal Republic of Nigeria 1999 (as amended). Strangely the Bureau has been exacting managerial control over these Local Government Councils especially in their financial independence beyond the provisions of the Local Government Law and Joint Account and Allocation Law. The Bureau virtually relates with the Local Government Councils like her viceroy or departments making direct deductions from their respective allocations for virtually everything including repairs of Council electricity generating sets, printing of calendars, purchases of rice etc, thereby crippling their relative independence.

10.3 Recommendation

The Commission recommends as follows:

10.3.1 Government should take deliberate steps to reduce the cost of governance and waste associated with observed high cost of recurrent expenditure.

10.3.2 Comment

Government notes the recommendation.

10.3.3 Recommendation

The e-payment payroll system currently in use should be enhanced with effective control mechanisms that will prevent and detect acts of abuse and/or manipulations.

10.3.4 Comment

Government notes the recommendation.

10.3.5 Recommendation

The on-going screening and bio-metric verification exercise should be executed thoroughly to eliminate ghost workers and capture genuine ones. This exercise should be extended to all MDAs particularly the State Universal Basic Education Board (SUBEB).

10.3.6 Comment

Government notes the recommendation.

10.3.7 Recommendation

Government should endeavour to release overhead allocations regularly and timely to MDAs.

10.3.8 Comment

Government accepts the recommendation and observes that the absence of overhead allocation to Ministries/Departments/Agencies (MDAs) stalls Government business.

10.3.9 Recommendation

All revenues collected by MDAs should be promptly paid into the Single Treasury Account. Special concession should, however, be given to agencies which depend on the revenue they generate for their daily operations (e.g. hospitals).

10.3.10 Comment

Government notes the recommendation.

10.3.11 Recommendation

The terms and conditions of the appointment of the Executive Chairman of BIRS should be the same with that of other Chairmen of the other Boards and parastatals in the State. The incentives bonuses on revenue generated by BIRS beyond an agreed benchmark should be shared among all the staff and not the Executive Chairman alone. The calculation should be based on actual revenues collected and not paper IGR. The Executive

Chairman should not act simultaneously as a Consultant to the Board.

10.3.12 Comment

Government accepts the recommendation.

10.3.13 Recommendation

Government should observe the existing laws and regulations on cash transactions.

10.3.14 Comment

Government notes the recommendation.

10.3.15 Recommendation

Monies meant for security should come through the Bureau of Internal Affairs and Special Services only, which has the vote for security. There should be a limit on the amount spent on security for every month except where there are special circumstances to exceed the said limit.

10.3.16 Comment

Government notes the recommendation.

10.3.17 Recommendation

Specialized funds should be strictly applied for the purpose earmarked.

10.3.18 Comment

Government notes the recommendation.

10.3.19 Recommendation

The Accountant-General should ensure that all remittances are supported by proper approvals.

10.3.20 Comment

Government notes the recommendation.

10.3.21 Recommendation

Due process should be observed in the award and execution of all contracts.

10.3.22 Comment

Government notes the recommendation.

10.3.23 Recommendation

Government should devise effective strategies to ensure that loans and leases are properly managed and recoveries/payments made as at when due.

10.3.24 Comment

Government accepts the recommendation and directs the Ministry of Finance and the Ministry of Industry, Trade and Investment to evolve such effective strategies.

10.3.25 Recommendation

The new management of BIPC should immediately carry out a detailed investigation into the utilization of the N1Billion proceeds of shares retained in the Company.

10.3.26 **Comment**

Government accepts the recommendation.

10.3.27 **Recommendation**

The constitutionality of the Local Government system and their administration guaranteed by the Constitution should be respected. The exacting financial control of the Bureau over the Local Government Councils and chairmen should abate and their independence be honored. Local Government as the third tier of government in Nigeria should be allowed to enjoy the freedom of action to enable it perform its constitutional functions unfettered and energise sustainable development from the grassroots but recognizing that they do not have absolute autonomy. The Bureau should resist direct control of the LGAs but assist in areas where the Local Governments are lacking professional competence and render technical assistance to them.

10.3.28 **Comment**

Government notes the recommendation.

10.3.29 **Recommendation**

The Commission recommends the immediate introduction and issuance of Personal Subhead Numbers (PSN) to all Local Government staff including teachers and staff of SUBEB to check and block salaries padding and leakages.

10.3.30 Comment

Government accepts the recommendation and directs that necessary steps be taken to forward a Bill to the Benue State House of Assembly for amendment of the Local Government Law in the State to accommodate issuance of Personal Sub-Head Numbers to all Local Government Staff including teachers.

10.3.31 Recommendation

There should be immediate integrity evaluation of the staff in the accounts departments of SUBEB and the LGEAs followed by a general reshuffling.

10.3.32 Comment

Government accepts the recommendation and directs the Ministry of Education, Science and Technology to implement.

10.3.33 Recommendation

Government should ensure that it sends visitation panels to all tertiary institutions as stipulated by the law establishing them.

10.3.34 **Comment**

Government notes the recommendation.

Chapter Eleven

11.0 TERM OF REFERENCE X:

Establish Misappropriation (if any), and identify the person or persons involved.

Findings

11.1 The Commission found that the entire budgetary provisions were constantly jettisoned during the life of the administration. Consequently, several cases of misappropriation were established by the Commission.

Specific cases of misappropriation, persons involved and the basis of the Commission's conclusions are detailed below:

11.1.1 **Illegal deductions of Local Government funds** – Local Government funds were by law required to be shared to statutory bodies in the following manner: Primary School Teachers (43%), Local Government Pension (15%), Local Government Councils Personnel emoluments, Training funds for Local Government Service Commission (1% of Local Government's statutory allocation), funds for services common to all Local Governments Councils, funds for servicing of Joint Account (1% of statutory allocation). Other intervening funds such as VAT, Excess Crude, Budget Augmentation, were to be applied as counterpart funds for Joint Agricultural and Infrastructural

Development Projects by the State Government. Any other deduction required to be deliberated upon and approved at JAAC meetings.

Before the said JAAC meetings, the Commission further found that Governor Gabriel Suswam was said to have vetted and approved all proposals for deductions and payment on the spreadsheet for JAAC allocation. However, the Bureau between 2010 and May, 2015 under Messrs Samuel Ode and Solomon Wombo as Special Advisers, Messrs Emmanuel Atini and Asen Sambe as Permanent Secretaries and Mr. Isaiah Ipevnor as the Accountant, made several deductions from the Local Government funds that were neither in line with the law nor approved by JAAC as such observed deductions were never mentioned anywhere in the minutes of the JAAC meetings for the period. These deductions were made and payments purportedly made to various MDAs, corporate bodies, lawyers and individuals amounting to billions of Naira.

11.1.2 **Observations**

The Benue State/Local Government Joint Account (JAAC) is supposed to be a zero balance account. After each meeting the entire amount standing to the credit of the account should be shared to the statutory and authorized beneficiaries. This was however not the case in the operation of the account within the period under review. Credit and debit balances were observed in the account throughout the period.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam	Refer to:
Hon. Solomon Wombo	CW19 in vol.1 . Exhibit 131
Hon. Emmanuel Atini	CW70 in vol.1 . Exhibit 327
Mr. Asen Sambe	CW71 in vol.1
Mr. Isaiah Ipevnor	CW56 in vol.1
	CW51 in vol.1.

11.1.3 Recommendation

- a. All deductions from the JAAC must be in accordance with the law.
- b. Any other deduction should be deliberated upon and approved at the JAAC meetings. And such deductions must be supported by the individual Local Government Council resolution.

11.1.4 Comment

Government notes the recommendations in paragraph 11.1.3 (a&b).

11.2 It was also found that amounts contained in the monthly JAAC Schedule of payments for Local Governments were eventually not paid to the Local Government Councils as there were huge discrepancies between JAAC-agreed amounts per Local Government Councils as contained in the monthly JAAC payment schedule and the actual amounts which were paid to the respective accounts of the Local Governments as contained in the bank payment schedules. This shortfall amounted to **N51,559,859,968.40** between January 2010 and May 2015 as shown in Table 5 of this report.

Meanwhile, huge cash withdrawals amounting to over N43billion of Local Government Councils were made from the Local Government Joint Account (JAAC) 2017241513 domiciled with First Bank almost on a daily basis as contained in Table 2 of this report. In most of these transactions, the payee (Detso, Agbo or Ndera) simply endorsed the cheques and submitted them at the bank as if payment had been made and returned to their offices without collecting the cash. Thereafter, an unknown person would come to the Bank and collect the cash at the instruction of the Accountant, Mr. Isaiah Ipevnor. There is no evidence that these withdrawals were used for Government purposes.

Persons Involved	Basis for conclusions
<p>Dr. Gabriel Suswam</p> <p>Hon. Solomon Wombo</p> <p>Hon. Emmanuel Atini</p> <p>Mr. Asen Sambe</p> <p>Mr. Isaiah Ipevnor</p>	<p>Refer to:</p> <p>CW19 in vol.1</p> <p>CW70 in vol.1</p> <p>CW71 in vol.1</p> <p>CW56 in vol.1</p> <p>CW51 in vol.1</p> <p>CW54 in vol.1</p> <p>Exhibit 131</p> <p>Exhibit 327</p> <p>Table 5 of this report</p> <p>Exhibit 134 (appendix 1&2)</p> <p>Table 2 of this report</p>

11.2.1 **Recommendation**

The following named persons should jointly and severally refund the entire N51,559,859,968.40(fifty-one billion, five hundred and fifty-nine million, eight hundred and fifty-nine thousand, nine hundred and sixty-eight naira, forty kobo)to the State Government: Dr. Gabriel Suswam, Hon. Solomon Wombo, Mr. Emmanuel Atini, Mr. Asen Sambe and Mr. Isaiah Ipevnor.

11.2.2 **Comment**

Government accepts the recommendation and further directs that Dr. Gabriel Suswam, Hon. Solomon Wombo, Mr. Emmanuel Atini, Mr. Asen Sambe be prosecuted, Mr. Isaiah Ipevnor be dismissed from the Civil Service and prosecuted.

11.2.3 **Recommendation**

Moses Detso, Agbo O. Agbo and Moses Ndera should not be assigned any responsibility in government involving finance.

11.2.4 **Comments**

Government rejects the recommendation in paragraph 11.2.3. Government directs that Moses Detso, Agbo O. Agbo and Moses Ndera be dismissed from the Civil Service as their continued stay will pollute the service.

11.3 **Illegal deductions of Local Government funds for payment into ALGON account** - At the JAAC meeting of July 2009, a standing monthly deduction of N2million from each local government council amounting to N46million monthly was approved by the JAAC.

However, some excess deductions were illegally made and paid into ALGON account for cash withdrawals which have not been accounted for. The deductions paid into ALGON account amounted to **N4,230,953,000.00** (four billion, two hundred and thirty million, nine hundred and fifty-three thousand naira) between July 2009 and May 2015.

Table 11.1 shows details of authorized and unauthorized withdrawals by the various operators of the ALGON account.

NAME OF OPERATORS	TRANSACTION PERIOD	ACTUAL TOTAL WITHDRAWAL (N)	AMT APPROVED BY JAAC (N)	UNAUTHORIZED WITHDRAWAL (N)
1. Hon. Augustine Avaan 2. Mrs. Owakoyi Eghiaruwa	08/5/09 - 2/2/11	1,440,516,000	732,000,000	708,516,000
1. Hon. David Sevav 2. Hon. Andrew Ayande 3. Dr. Innocent Onuh	2/2/11 - 26/5/12	1,510,100,000	552,000,000	958,500,000
1. Hon Iyoryue Yajir 2. Hon. Terfa Bossua	26/5/12 - 5/12/12	538,996,000	0.00	538,996,000

NAME OF OPERATORS	TRANSACTION PERIOD	ACTUAL TOTAL WITHDRAWAL (N)	AMT APPROVED BY JAAC (N)	UNAUTHORIZED WITHDRAWAL (N)
1. Hon. Kester Ikyenge 2. Alex Ogaba	05/12/12 - 13/4/15	2,036,720,000	322,000,000	1,714,720,000
1. Jonathan Torkuma Kunde 2. Yina Terzungwe Samuel	14/1/15 - 19/5/15	248,821,000	0.00	248,821,000
1. Donald Kertyo 2. Sunday Mark Eche	20/5/15 - 27/5/15	153,400,000	0.00	153,400,000
TOTAL		5,928,553,000	1,927,600,000	4,230,953,000

All these amounts were withdrawn cash and taken away without accountability.

- a) It is worthy of note that even the N46million approved monthly payment to ALGON was simply misapplied principally by the Special Adviser and some Chairmen of ALGON.
- b) Curiously, aggressive withdrawals were observed on the bank account of ALGON at the twilight of the past administration including a sweeping transfer of N20million from the account to one M/S Ralista Ventures for an unknown purpose by Donald Kertyo and Sunday Mark Eche.
- c) The Special Adviser was totally in charge of the ALGON account especially during caretaker dispensation. During the caretaker dispensation, ALGON did not function as an association.

Signatories to the account were appointed by the Special Adviser, Mr. Solomon Wombo and acted as his agents.

Persons Involved	Basis for Conclusions
<p>Hon. Solomon Wombo</p> <p>Mr. Emmanuel Atini</p> <p>Mr. Asen Sambe</p> <p>Mr. Isaiah Ipevnor</p> <p>Hon. Kester Ikyenge</p> <p>Hon. David Sevav</p> <p>Mrs. Owakoyi Eghiaruwa</p> <p>Dr. Innocent Onuh</p> <p>Hon. Iyoryue Yajir</p> <p>Mr. Yina Samuel Terzungwe</p> <p>Mr. Donald Kertyo</p> <p>Mr. Sunday Mark Eche</p>	<p>Refer to:</p> <p>CW19 in vol.1</p> <p>CW70 in vol.1</p> <p>CW71 in vol.1</p> <p>CW56 in vol.1</p> <p>CW83 in vol.1</p> <p>CW84 in vol.1</p> <p>CW86 in vol. 1</p> <p>CW66 in vol. 1</p> <p>CW105 in vol. 1</p> <p>CW106 in vol. 1</p> <p>CW107 in vol. 1 . Exhibit 131</p> <p>Exhibit 327 . Exhibit 353</p> <p>Exhibit 353A . Exhibit 390</p> <p>Exhibit 390A . Exhibit 390B</p>

11.3.1 Recommendation

ALGON is not synonymous with Local Government Councils. Therefore its activities should not be funded from JAAC.

11.3.1.1 Comment

Government accepts the recommendation and further directs the Bureau of Local Government and Chieftaincy Affairs to ensure prompt implementation.

11.3.1.2 Recommendation

The standing order for the monthly deduction of N2million from each Local Government Council for payment to ALGON should be revoked immediately.

11.3.1.3 Comment

Government accepts the recommendation.

11.3.1.4 Recommendation

Messrs Solomon Wombo, Emmanuel Atini, Isaiah Ipevnor and Mrs. Owakoyi Eghiaruwa should jointly and severally refund **N708,516,000.00**. (seven hundred and eight million, five hundred and sixteen thousand naira)

11.3.1.5 Comment

Government accepts the recommendation and further directs that Solomon Wombo, Emmanuel Atini, Isaiah Ipevnor and Mrs Owakoyi Eghiaruwa be prosecuted.

11.3.1.6 Recommendation

Messrs Solomon Wombo, Emmanuel Atini, Isaiah Ipevnor, David Sevav and Dr. Innocent Onuh should jointly and severally refund

N958,500,000.00 (nine hundred and fifty-eight million, five hundred thousand naira).

11.3.1.7 Comment.

Government accepts the recommendation.

11.3.1.8 Recommendation

Messrs Solomon Wombo, Asen Sambe, Isaiah Ipevnor and Iyoryue Yajir should jointly and severally refund the sum of **N538,996,000.00** (five hundred and thirty-eight million, nine hundred and ninety six thousand naira)

11.3.1.9 Comment

Government accepts the recommendation.

11.3.1.10 Recommendation

Messrs Solomo Wombo, Asen Sambe, Isaiah Ipevnor and Hon. Kester Ikyenge should jointly and severally refund **N1,714,720,000.00** (one billion, seven hundred and fourteen million, seven hundred and twenty thousand naira).

11.3.1.11 Comment

Government accepts the recommendation and further directs that Solomon Wombo, Asen Sambe, Hon. Kester Ikyenge be prosecuted, Isaiah Ipevnor be dismissed from the Civil Service and prosecuted.

11.3.1.12 Recommendation

Messrs Solomon Wombo, Asen Sambe, Isaiah Ipevnor and Yina Samuel Terzungwe should jointly and severally refund the sum of N248,821,000.00 (two hundred and forty-eight million, eight hundred and twenty-one thousand naira).

11.3.1.13 Comment

Government accepts the recommendation and further directs that Solomon Wombo, Asen Sambe be prosecuted, Isaiah Ipevnor and Yina Samuel Terzungwe be dismissed from the Civil Service and prosecuted.

11.3.1.14 Recommendation

Messrs Solomon Wombo, Asen Sambe, Isaiah Ipevnor, Donald Kertyo and Sunday Mark Eche should jointly and severally refund the sum of N153,400,000.00 (one hundred and fifty-three million, four hundred thousand naira) withdrawn within 5 days (between 22nd- 27th May, 2015).

11.3.1.15 Comment

Government accepts the recommendation and directs that Solomon Wombo, Asen Sambe be prosecuted, Isaiah Ipevnor, Donald Kertyo and Sunday Mark Eche be dismissed from the Civil Service and prosecuted.

11.4 Illegal deduction of N157,070,149.00 paid to Ameh Tech Ltd. This amount was deducted from Local Government funds and paid to Ameh

Tech Ltd between 2011 and 2014 for servicing of generators without approval. In-fact there was no mention of Ameh Tech in the entire minutes of JAAC meetings for the whole period to warrant any payment and some Local Government Chairmen claimed ignorance of Ameh Tech servicing generating sets in their Local Government Councils. The agreement for the servicing of the generating sets was between Ameh Tech and the Bureau.

Persons Involved	Basis for Conclusions
<p>Hon. Solomon Wombo</p> <p>Mr. Emmanuel Atini</p> <p>Mr. Asen Sambe</p> <p>Mr. Ameh Agbo – (MD Ameh Tech Ltd)</p>	<p>Refer to:</p> <p>CW19 in vol.1</p> <p>CW70 in vol.1</p> <p>CW71 in vol.1</p> <p>CW56 in vol.1</p> <p>CW78 in vol.1</p> <p>Exhibit 131</p> <p>Exhibit 327</p> <p>Exhibit 328B</p> <p>Exhibit 308</p> <p>Exhibit 308A</p>

11.4.1 Recommendation

The agreement for the servicing of the generating sets entered into with Ameh Tech Ltd should be terminated.

11.4.2 Comment

Government accepts the recommendation and directs the Bureau of Local Government and Chieftaincy Affairs to terminate.

11.4.3 Recommendation

Messrs Solomon Wombo, Emmanuel Atini, Ameh Agbo, Asen Sambe and Ameh Tech Ltd should jointly and severally refund the sum of **N157,070,149.00** (one hundred and fifty seven million, seventy thousand, one hundred and forty nine naira).

11.4.4 Comment

Government accepts the recommendation and further directs that Ameh Tech. Ltd and Ameh Agbo should no longer do business with the Government of Benue State as they are hereby blacklisted.

11.5 Deductions in favour of Ministry of Justice not paid to the Ministry – A total of N232,050,000.00 was deducted from Local Government funds between 2007 and May 2015. However, only N20million was paid to the Ministry. The difference of N212,050,000.00 was unaccounted for.

Persons Involved	Basis for Conclusions
Hon. Solomon Wombo	Refer to:
Mr. Emmanuel Atini	CW19 in vol.1
Mr. Asen Sambe	CW71 in vol.1
Mr. Isaiah Ipevnor	CW70 in vol.1

Persons Involved	Basis for Conclusions
	CW56 in vol.1 CW36 in vol.1 Exhibit 131 Exhibit 327

11.5.1 Recommendation:

Messrs Solomon Wombo, Emmanuel Atini, Asen Sambe and Isaiah Ipevnor should jointly and severally refund the sum of N212,050,000.00 (two hundred and twelve million, fifty thousand naira).

11.5.2 Comment

Government accepts the recommendation and further directs that Solomon Wombo, Emmanuel Atini, Asen Sambe be prosecuted, Isaiah Ipevnor be dismissed from the Civil Service and prosecuted.

11.6 Illegal deduction of Local Government funds for payment to Ashi Foods Ltd. – The Commission found that the Special Adviser to the Governor on Local Government and Chieftaincy Affairs, Hon. Solomon Wombo, approved the deduction and subsequent payment to Ashi Foods Ltd the sum of N50,000,000.00 on 6/12/2011 for an unspecified purpose. Meanwhile, Ashi Foods was never anywhere mentioned in JAAC meetings. It was also found that Ashi Foods Ltd is

owned by Dr. Gabriel Suswam through proxy. His proxies are Shima Agya (his son) and Terna Agya (his son), both minors.

Persons Involved	Basis for Conclusions
Dr. Gabriel Suswam Hon. Solomon Wombo Ashi Foods Ltd	Refer to: Exhibit 324 Exhibit 328 Exhibit 328B Exhibit 373B CW89 in vol. 1 CW71 in vol. 1

11.6.1 Recommendation:

- a. Dr. Gabriel Suswam, Ashi Foods Ltd and Hon. Solomon Wombo, should jointly and severally refund the sum of **N50,000,000.00** (fifty million naira).

11.6.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam, Ashi Foods ltd and Hon. Solomon Wombo be prosecuted.

- 11.7 **Local Government SURE-P Funds** - A total of **N6,472,191,797.84** was received by the Bureau for Local Government and Chieftaincy Affairs as SURE-P funds for Local Government Councils. However, only **N2,596,162,422.32** was paid to the Local Governments Councils for

various unrelated expenditures. The difference of N3,876,029,376.00 was misappropriated as the account showed a zero balance as at May 29, 2015.

Persons Involved	Basis for Conclusion
<p>Dr. Gabriel Suswam</p> <p>Hon. Solomon Wombo</p> <p>Mr. Asen Sambe</p> <p>Mr. Isiah Ipevnor</p>	<p>Refer to:</p> <p>CW19 in vol.1</p> <p>CW70 in vol.1</p> <p>CW71 in vol.1</p> <p>CW 56 in vol.1</p> <p>Exhibit 134 (appendix 1)</p> <p>Exhibit 325</p> <p>Exhibit 131</p>

11.7.1 Recommendation

b. Dr. Gabriel Suswam, Messrs Solomon Wombo, Asen Sambe and Isaiah Ipevnor should jointly and severally refund the sum of N3,876,029,376.00 (three billion, eight hundred and seventy six million, twenty nine thousand, three hundred and seventy six naira).

11.7.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam, Solomon Wombo, Asen Sambe be prosecuted, Isaiah Ipevnor be dismissed from the Civil Service and prosecuted.

11.8 **Sale of Government stocks under BIPC Management-** The Benue State Government had stocks worth N25.2billion as at July 2014. The entire portfolio was handed over by BIPC to the management of Elixir Securities Ltd. However, within 3 months, Elixir had sold some of the shares and declared **N9,411,100,000.00**. This was paid into various accounts as follows:

- a. Ministry of Finance Exp. a/c **N5,300,000,000.00**
- b. Fanfash Resources (BDC)- **N3,111,000,000.00**
- c. BIPC **N1,000,000,000.00**

Persons Involved	Basis for Conclusions
<p>Dr. Gabriel Suswam</p> <p>Hon. Omadachi Oklobia</p> <p>Mrs. Brigid Shiedu</p>	<p>Refer to:</p> <p>CW6 in vol.1</p> <p>CW2 in vol.1</p> <p>CW34 in vol.1</p> <p>CW82 in vol.1</p> <p>CW47 in vol.1</p> <p>Exhibit 44</p> <p>Exhibit 44A</p> <p>Exhibit 44B</p> <p>Exhibit 44C</p> <p>Exhibit 44D</p>

	Exhibit 44E
	Exhibit 45
	Exhibit 45A
	Exhibit 36
	Exhibit 201
	Exhibit 201A

However, Elixir Securities further said that by October 2014 only about N10billion worth of stocks were left after the divestment. The difference of about **N5.8billion** is attributed to loss of value in the stock market.

The sale did not follow due process as the mandatory approval of the State House of Assembly was neither sought nor obtained and the Benue State Executive Council (EXCO) did not authorise the sale. The declared sales proceeds were spent entirely without appropriation and the amount of N3.11billion paid into Fanfash Resources account was converted into foreign exchange and given to former Governor Gabriel Suswam.

11.8.1 Recommendations

- a. The new management at BIPC should take urgent steps to verify the actual amount realised from the divestment exercise of 2014.

b. Dr. Gabriel Suswam, Hon Omadachi Oklobia and Mrs. Brigid Shiedu should jointly and severally refund the sum of N3,111,000,000.00 (three billion one hundred and eleven million naira) paid into the account of Fanfash Resources.

11.8.2 Comment

Government accepts the recommendations in paragraph 11.8.1 (a&b) and further directs that Dr. Gabriel Suswam and Hon. Omadachi Oklobia be prosecuted, Mrs Brigid Shiedu be dismissed and prosecuted.

11.8 Illegal payment of N355,931,979.00 into the accounts of San Carlos Benue Farms Ltd and immediate withdrawal of same. Out of the proceeds of the sale of shares, an amount of **N355,931,979.00** was transferred by Ministry of Finance to BIPC for onward payment into the account of San Carlos Benue Farms Ltd. Consequently, the account was credited by BIPC and the entire amount was again withdrawn immediately by the signatories to the account of San Carlos Benue Farms Ltd, Mrs. Brigid Shiedu and Barr. John Tyokegh without accountability. San Carlos Benue Farms Ltd was found to be owned by Dr. Gabriel Suswam whose aides and relations, Mr. Joseph Tsavsar and Barr. Eryum Tingir, represented BIPC on the Board of the Company even when they had no relationship with BIPC.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam	Refer to:
Hon. Omadachi Oklobia	CW6 in vol.1
Mrs. Brigid Shiedu	CW47 in vol.1
Bar. John Tyokegh	CW82 in vol.1 . Exhibit 307
Mr. Joseph Tsavsar (Joe K)	Exhibit 46 . Exhibit 46A
Barr. Eryum Tingir	Exhibit 46B . Exhibit 46C
Mr. Obiora Ogwo - (MD SanCarlos Partners)	Exhibit 46D . Exhibit 47
	Exhibit 48 . Exhibit 49
SanCarlos Benue Farms Ltd.	Exhibit 49A . Exhibit 49B
	Exhibit 49C . Exhibit 49D
	Exhibit 49E . Exhibit 306

11.9.1 Recommendation

- a. Dr. Gabriel Suswam, Hon. Omadachi Oklobia, Mrs. Brigid Shiedu, Barr. John Tyokegh, Mr. Joseph Tsavsar (Joe K), Barr. Eryum Tingir, San Carlos Benue Farms Ltd and Mr. Obiora Ogwo (MD San Carlos Partners) should jointly and severally refund **N355,931,979.00** (three hundred and fifty five million, nine hundred and thirty one thousand, nine hundred and seventy-nine naira).

11.9.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam, Omadachi Oklobia, Mrs. Brigid Shiedu, Barr. John Tyokegh, Mr.

Joseph Tsavasar (Joe K), Barr. Eryum Tingir, San Carlos Farms Ltd and Obiora Ogwu (Md San Carlos Partners) be prosecuted.

11.10 **Disbursement of N8,850,000.00 (eight million, eight hundred and fifty thousand naira) into the account of Barr. John Tyokegh, Company Secretary BIPC.** This amount was approved in favour of the representative of John Holt Plc but was paid into the account of Barr. John Tyokegh. Moreover, he was unable to account for the amount.

Persons Involved	Basis for Conclusions
Barr. John Tyokegh	Refer to: CW6 in vol.1 CW47 in vol.1 Exhibit 129 Exhibit 37 Exhibit 37A Exhibit 37B Exhibit 37C Exhibit 37D Exhibit 37E

11.10.1 Recommendation

Barr. John Tyokegh should account for the sum of N8,850,000.00 (eight million, eight hundred and fifty thousand naira) paid into his account.

11.10.2 Comment

Government accepts the recommendation and further directs that Barr. John Tyokegh be relieved of his appointment as Company Secretary of the BIPC and be further prosecuted.

11.11 Payment of over N7,000,000.00 to M/S Dankeji Nig. Ltd for supply of Diesel for BIPC Oil and Gas – This payment was made in July 2013 to one Musa Dankeji. He was introduced to BIPC Oil and Gas by Barr. John Tyokegh. To date, the product has not been supplied.

Persons Involved	Basis of Conclusions
Barr. John Tyokegh Musa Dankeji Dankeji Nig. Ltd	Refer to: CW69 in vol.1

11.11.1 Recommendation

Barr. John Tyokegh, Musa Dankeji and M/S Dankeji Nig. Ltd should jointly and severally refund N7,000,000.00 (seven million naira only).

11.11.2 Comment

Government accepts the recommendation and further directs that Barr. John Tyokegh, Musa Dankeji and M/S Dankeji Nig. Ltd be prosecuted.

11.12 Procurement of 2No Trucks for BIPC Oil and Gas at the cost of N36,000,000.00. The amounts of N19,000,000.00 and N17,000,000.00 were paid to Barr. John Tyokegh, the Company Secretary of BIPC, to

procure the first and second trucks for the BIPC Filling Station respectively in 2014. The cost of the trucks was found to have been highly inflated as an average truck of the same value cost between N5.5million and N7.0million then. Moreover, due process was not followed in the transactions.

Persons Involved	Basis of Conclusions
Mrs. Brigid Shiedu Barr. John Tyokegh	Refer to: CW69 in vol.1

11.12.1 Recommendation

The actual value of the 2 trucks at the material time should be ascertained and the difference, if any, should be refunded by Mrs. Brigid Shiedu and Barr. John Tyokegh.

11.12.2 Comment

Government accepts the recommendation and further directs that the new Management of Benue Investment and Property Company (BIPC) to implement.

11.13 **Payment of N914,000,000.00 to Ministry of Finance as “Cost of Bond Issue”.** The above transaction was approved by Benue State Executive Council (EXCO) and the entire amount was withdrawn in cash by the Ministry of Finance and disbursed by Hon. Omadachi

Oklobia. In addition, N40,960,000.00 was paid to UBA Capital for preliminary work on the bond issue.

11.13.1 Observation

- a. The cost of issuing a bond is normally deducted up front from the proceeds of the bond.
- b. Payments to issuing houses are through cheques or transfers and not made in cash.
- c. The amount involved is too high as the cost of issuing a bond of N4.95 billion should be between N148,500,000 and N247,5000,000, that is, between 3% and 5%.
- d. The sum of N914million was not used for floating the bond as the amount received by government as proceeds from the bond was only N4.55billion indicating that the cost of issuing the bond had been deducted upfront.

Persons Involved	Basis for Conclusions
Dr. Gabriel Suswam	CW1 in vol.1
Hon. Omadachi Oklobia	Exhibit 8

11.13.2 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund N914,000,000.00 (nine hundred and fourteen million naira only).

11.13.3 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Hon. Omadachi Oklobia be prosecuted.

11.14 Receipt and acknowledgement of total cash of N578,000,000.00 (Five hundred and seventy eight million naira) by Hon. Omadachi Oklobia from Ministry of Finance Cashier, Mr. James Gera. The then Honourable Commissioner of Finance of the State, **Hon. Omadachi Oklobia** acknowledged the receipt in cash the sums of N200million, N128million, N100 million, and N150million on various dates, without stating the purpose of the cash and details of disbursement. There was also no evidence of retirement of these sums from the records of the Ministry of Finance.

Persons Involved	Basis of Conclusions
Hon. Omadachi Oklobia	Refer to: Pages 21,29,31 and 34 of exhibit 300.

11.14.1 Recommendation

a. Hon. Omadachi Oklobia should refund the sum of N578,000,000.00 (five hundred and seventy eight million).

11.14.2 Comment

Government accepts the recommendation.

11.15 Receipt of N100,000,000.00 cash by the Permanent Secretary Ministry of Finance Mrs. Ruth Ijir as Government House Overhead for 4 months (September to December 2014). Mrs. Ruth Ijir acknowledged the receipt in cash the sum of N100million as overhead for Government House which she claimed was handed over to Dr. Gabriel Suswam's orderly, Inspector Julius Donkoh. However, Mr. Donkoh denied receiving any money from Mrs. Ijir. Moreover, the same period that she claimed the overhead was meant for had already been paid to the Governor in another transaction by the office of the Accountant-General.

Persons Involved	Basis for Conclusions
<p>Mrs. Ruth M. Ijir</p> <p>Insp. Julius Donkoh</p>	<p>Refer to:</p> <p>CW2 in vol.1</p> <p>Exhibit 299</p> <p>CW96 in vol.1</p> <p>Exhibit 300</p>

11.15.1 Recommendation

Mrs. Ruth Ijir and Insp. Julius Donkoh should jointly and severally refund the sum of N100,000,000.00 (one hundred million naira).

11.15.2 Comment

Government accepts the recommendation and further directs that Mrs. Ruth Ijir be retired from the Civil Service.

11.16 **Receipt of N120,000,000.00 (one hundred and twenty million naira) by Mr. Christian Abah as “funds for Microfinance activities”.** The sum of N120million was paid by the Ministry of Finance in cash to SCAMT Ltd from the total approval of N150m meant “for microfinance activities”. While the Managing Director of SCAMT Ltd, Mr. Christian Abah, claimed that the payment was for consultancy services of “arranging professionals to carryout feasibility study for the establishment of a Microfinance bank”, the Permanent Secretary, Mrs. Ruth Ijir said that no such work was carried out. Neither Mr. Christian Abah nor the Ministry of Finance could show any contractual document relating to this contract as the job was claimed to have been awarded **verbally by Mr. Omadachi Oklobia**. There is also no document to prove that such work was done.

Persons Involved	Basis of Conclusions
Hon. Omadachi Oklobia Mr. Christian Abah Scamt Nig. Ltd.	Refer to: CW2 in vol.1 CW1 in vol.1 Exhibit 297 Exhibit 298

	<p>CW53 in vol.1</p> <p>Exhibit 304</p> <p>Exhibit 300</p>
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11.16.1 Recommendation

Hon. Omadachi Oklobia, Mr. Christian Abah and SCAMT Nig.

Ltd should jointly and severally refund the sum of N120million (one hundred and twenty million naira).

11.16.2 Comment

Government accepts the recommendation and further directs that Hon. Omadachi Oklobia, SCAMT Nig. Ltd and Mr. Christian Aba be prosecuted.

11.17 Receipt and payment of N40,000,000.00 cash for “Kero Direct activities” to Government House. The said amount was purportedly collected by Sunday D. Umoru and paid to Mr. Fergus Manger as “funds for Kero Direct activities”. However, Mr. Fergus Manger denied collecting such amount from Mr. Sunday Umoru.

Persons involved	Basis of Conclusions
Sunday D. Umoru	<p>Refer to:</p> <p>CW2 in vol.1</p> <p>CW53 in vol.1</p> <p>CW49 in vol.1</p> <p>CW21 in vol.1</p>

	<p>Exhibit 297</p> <p>Exhibit 296</p> <p>Exhibit 296A</p> <p>Exhibit 298</p> <p>CW100 in vol.1</p> <p>Exhibit 304</p> <p>Exhibit 300</p> <p>Refer to:</p> <p>CW91 in vol.1</p> <p>Exhibit 298</p> <p>CW100 in vol.1</p>
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11.17.1 **Recommendation**

- a. Sunday D. Umoru to refund the sum of N40million (forty million naira) collected for “Kero Direct”.

11.17.2 **Comment**

Government accepts the recommendation and further directs that Sunday D. Umoru be prosecuted.

11.18 **Receipt of N65,000,000.00 by Ibrahim H. Baba from Ministry of Finance** – This cash amount was collected by Hon. Omadachi Oklobia’s driver, Ibrahim H. Baba, who claimed he handed over the money to Mr Oklobia who in turn handed it over to Inspector Julius Donko, Dr. Suswam’s Orderly in his presence. However, Mr. Donko denied receiving the money.

Persons Involved	Basis of Conclusions
<p>Dr. Gabriel Suswam</p> <p>Hon. Omadachi Oklobia</p> <p>Insp. Julius Donko</p>	<p>Refer to:</p> <p>CW68 in vol.1</p> <p>Exhibit 297</p> <p>Exhibit 296</p> <p>Exhibit 296A</p> <p>Exhibit 304</p> <p>Exhibit 298</p> <p>CW96 in vol.1</p> <p>Exhibit 300</p>

11.18.1 Recommendation

Dr. Gabriel Suswam, Hon. Omadachi Oklobia and Insp. Julius Donko should jointly and severally refund N65,000,000.00 (sixty five million naira only).

11.18.2 Comment

Government accepts the recommendation.

11.19 **Cash Receipt of N44,440,000.00 from Ministry of Finance by Mrs Maria Iyortyom** – The Commission found that this amount was withdrawn directly from Ministry of Finance account and distributed by the Office of the Head of Service to Senior Civil Servants to fund 2015 general elections activities. There was however, no record of approval of

the amount in the Ministry of Finance or the Office of the Head of Service.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam	Refer to: CW97 in vol.1 Exhibit 297 Exhibit 298 Exhibit 300 Exhibit 316 Exhibit 316A Exhibit 316B

11.19.1 Recommendation

Dr. Gabriel Suswam to refund the sum of **N44,440,000.00** (forty-four million, four hundred and forty thousand naira only).

11.19.2 Comment

Government accepts the recommendation.

11.20 Cash Receipt of N77,340,000.00 from Ministry of Finance by Mr. Michael Oko Agbam – The Commission found that this amount was withdrawn directly from Ministry of Finance accounts and distributed by the Office of the Secretary to the State Government (SSG) to all political appointees to fund the 2015 general elections activities. There was

however, no record of approval of this amount in the Ministry of Finance or SSG's Office.

Persons Involved	Basis of conclusions
Dr. Gabriel Suswam	Refer to: CW98 in vol.1 Exhibit 297 Exhibit 298 Exhibit 300 Exhibit 317

11.20.1 Recommendation

- a. Dr. Gabriel Suswam to refund the sum of **N77,340,000.00** (seventy-seven million, three hundred and forty thousand naira only).

11.20.2 Comment

Government accepts the recommendation.

11.21 Receipt of N161,000,000.00 cash from Ministry of Finance cashier by Miss. Ajuma Olokpo and Abel Musa.

- a) As staff of GTBank, Abel Musa acknowledge receipt of N33.8m on behalf of Miss Ajuma Olokpo (former Manager of GTBank) who directed him to pay it into GTBank a/c 0019996443 belonging to

Mohammed Kabiru Rago, a Bureau De Change (BDC) operator. However, the total sum deposited into Rago's account by Abel Musa as per the statement of account was N9,000,000.00 only leaving a balance of N24.8million unaccounted for.

- b) Aromeh Abel Musa, who is also Abel Musa, acknowledged the receipt of a further sum of N41.2million for deposit with GTBank Plc.
- c) Again Abel Musa acknowledged receipt of N16million on behalf of Ajuma Olokpo which he claimed was handed over to her. Miss Olokpo, however, denied collecting the said sum from Abel Musa.
- d) Miss Ajuma Olokpo acknowledged receiving various cash sums totalling N70million from the Ministry of Finance cashier, Mr. Augustine Hanseza on various dates. She claimed the cash was paid into GTBank account 0019996443 belonging to one Muhammed Kabiru Rago, a Bureau-de-change operator as instructed by the Commissioner, Hon. Omadachi Oklobia. However, an analysis of the account shows that only N13,484,000.00 was paid into the said account by Ajuma Olokpo leaving a balance of N56,516,000.00 unaccounted for.
- e) The total amount paid into Rago's account from Makurdi Branch GTBank was N33,764,000.00 only. While the total sum paid by Ajuma Olokpo and Abel Aromeh Musa was N22,484,000.00, the

difference of N11,280,000.00 was deposited in other names. Meanwhile Ajuma Olokpo had claimed that any deposit into Rago's account from Makurdi Branch of GTBank was from Ministry of Finance.

- f) Out of the total amount of N161,000,000.00 cash collected from the Ministry of Finance by Ajuma Olokpo and Abel Musa, only N33,764,000.00 was paid into the account of Rago leaving a balance of N127,236,000.00 unaccounted for.

Persons Involved	Basis of Conclusions
<p>Dr. Gabriel Suswam</p> <p>Hon. Omadachi Oklobia</p> <p>Miss. Ajuma Olokpo</p> <p>Mr. Abel Musa</p> <p>GTBank Plc</p>	<p>Refer to:</p> <p>CW87 in vol.1</p> <p>Exhibit 296</p> <p>Exhibit 296A</p> <p>Exhibit 298</p> <p>Exhibit 30E</p> <p>CW80 in vol.1</p> <p>Exhibit 300</p> <p>Exhibit 304</p> <p>Exhibit 365</p> <p>Exhibit 365A</p>

11.21.1 Recommendation

Mr. Abel Musa, Hon. Omadachi Oklobia, Dr. Gabriel Suswam and GTBank Plc to jointly and severally refund N66,000,000.00 (sixty- six million naira).

11.21.2 **Comment**

Government accepts the recommendation.

11.21.3 **Recommendation**

Mr. Abel Musa, Miss Ajuma Olokpo, Hon. Omadachi Oklobia, Dr. Gabriel Suswam and GTBank Plc to jointly and severally refund the sum of N4,720,000.00 (four million, seven hundred and twenty thousand naira). This is the difference between the N16million which Abel Musa claimed to have given to Miss Olokpo and N11,280,000.00 paid in by other depositors.

11.21.4 **Comment**

Government accepts the recommendation.

11.21.5 **Recommendation**

Miss Ajuma Olokpo, Hon. Omadachi Oklobia, Dr. Gabriel Suswam and GTBank Plc to jointly and severally refund the sum of N56,516,000.00 (fifty- six million, five hundred and sixteen thousand naira).

11.21.6 **Comment**

Government accepts the recommendation.

11.21.7 **Recommendation**

Mr. Abel Musa, Miss Ajuma Olokpo, Hon. Omadachi Oklobia, Dr. Gabriel Suswam and GTBank Plc to jointly and severally refund

N11,280,000.00 (eleven million, two hundred and eighty thousand naira).

11.21.8 **Comment**

Government accepts the recommendation.

11.21.9 **Recommendation**

Dr. Gabriel Suswam, Hon. Omadachi Oklobia and GTBank Plc to jointly and severally refund the sum of N22,484,000.00 (twenty two million, four hundred and eighty four thousand naira).

11.21.10 **Comment**

Government accepts the recommendation.

11.22 **Receipt of sum of N210,000,000.00 from the Ministry of Finance cashier by Hon. Paul Biam and another sum of N150,000,000.00 by Miss Aza Biam on behalf of Paul Biam.** Documents show that Hon. Paul Biam acknowledged the receipt of the sums of N10million and N200million on various dates from the Ministry of Finance but denied that he collected such monies before the Commission. When confronted with the documents he said the handwriting and signature on the acknowledgment papers resembled his own. He also denied sending or receiving any monies from his sister, Miss Aza Biam, who was said to have acknowledged receipt of N150million on his behalf on another acknowledgement document.

Persons Involved	Basis of conclusions
Mrs. Ruth Ijir Hon. Paul Biam Miss Aza Biam	Refer to: CW 72 vol.1 CW 90 in vol.1 Exhibits 296,296A and 296B. CW2 in vol.1

11.22.1 Recommendation

Hon. Paul Biam and Mrs. Ruth Ijir should jointly and severally refund the sum of N210,000,000.00 (two hundred and ten million naira).

11.22.2 Comment

Government accepts the recommendation.

11.22.3 Recommendation

Mrs. Ruth Ijir, Hon Paul Biam and Miss Aza Biam should jointly and severally refund the sum of N150million (one hundred and fifty million naira).

11.22.4 Comment

Government accepts the recommendation and further directs that Mrs. Ruth Ijir be retired from the Civil Service, Hon. Paul Biam and Miss Aza Biam be prosecuted.

11.23 **Payment of N350,000,000.00 to Mr. Jonathan Agbidye as funds for the conduct of Local Government Polls** - The sum of N350million was withdrawn from the account of the Ministry of Finance by Mr. Jonathan Agbidye who testified to the Commission that his Permanent Secretary, Mr. Tivlumun Nyitse directed him to collect the said amount from the Ministry of Finance. According to him, he collected the money and handed it over to Mr. Nyitse accordingly. He testified further that the amount was purportedly meant for the conduct of Local Government Polls but wondered why the amount had to be given to the Permanent Secretary, Government House Administration.

Mr. Tivlumun Nyitse who was the Permanent Secretary, Government House Administration, admitted that he collected the said amount from Mr. Agbidye but claimed that the cash of N350million was handed over to his principal, Dr. Gabriel Suswam, as he never requested for such funds in his office and only knew from the Ministry of Finance that the money was meant for the Governor.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam	CW 50 in vol.1
Hon. Omadachi Oklobia	CW 58 in vol.1 Exhibit 273

11.23.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund the sum of N350,000,000.00 (three hundred and fifty million naira).

11.23.2.1 Comment

Government accepts the recommendation

11.24 Payment and disbursement of N450,000,000.00 as Government House overhead for ten months - The sum of N450m was released by the office of the Accountant-General on 31st March 2015 to Government House Administration as payment for ten months overhead. However, the entire sum was withdrawn in cash by Mrs. Janet Aluga and Peter Ochoga and handed over to the Governor, Dr. Gabriel Suswam.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suwam	Refer to: CW2 in vol.1 Exhibit 9

11.24.1 Recommendation

Dr. Gabriel Suswam to refund the sum of N450,000,000.00 (four hundred and fifty million naira).

11.24.2 Comment

Government accepts the recommendation and frowns at the degree and magnitude of the fiscal irresponsibility exhibited by Dr. Gabriel T. Suswam while serving as Governor of the State.

11.25 **Payment of N35,025,368,000.00 (thirty five billion, twenty five million, three hundred and sixty eight thousand naira) as “logistic funds for security surveillance”**- The amount of over N35billion was paid to the Bureau of Internal Affairs and Special Services between June 2007 and May 2015. This entire amount was withdrawn cash and given to the former Governor, Dr. Gabriel Suswam. However, there was no provision for security budget in any of the approved annual budgets. Moreover, the Local Governments claimed they spent their funds on security purposes without any funding support from the Governor. Even ALGON funds were claimed to have been spent on security. The Chief Security Officer to former Governor also claimed to have spent the various cash sums collected from Ministry of Finance on Security matters. It became difficult for the Commission to believe that this amount of N35billion received in cash by the Governor, Dr. Gabriel Suswam, was used entirely for security purposes.

Persons Involved	Basis of Conclusion
Dr. Gabriel Suswam	Refer to: CW2 in vol.1

	<p>CW21 in vol.1</p> <p>CW83 in vol.1</p> <p>CW86 in vol.1</p> <p>Exhibit 2</p> <p>Exhibit 3</p> <p>Exhibit 4</p> <p>Exhibit 5</p> <p>Exhibit 6</p> <p>Exhibit 7</p> <p>Exhibit 8</p> <p>Exhibit 9</p> <p>Exhibit 254</p>
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11.25.1 Recommendation

There should be a further investigation on the huge amount expended on security within the period under review, and any unapproved expenditure on security should be refunded by Dr. Gabriel Suswam.

11.25.2 Comment

Government notes the recommendation.

11.26 Receipt and disbursement of N376,000,000.00 as “additional cost of running Government activities” made by the Accountant-General in favour of Bureau of Internal Affairs and Special Services on 25/03/2015 – The Permanent

Secretary, Bureau of Internal Affairs, Mr. Daniel Aernyi, claimed that after the release by the Accountant-General, the entire amount was withdrawn in cash and given to the Governor, Dr. Gabriel Suswam. The Permanent Secretary of the Bureau as at that time, Mr. Terna Iorkaan, confirmed receipt of this amount, but said it was used for security purpose. Mr. Iorkaan also stated that all applications for security funds were tagged “security surveillance” and not “cost of running government activities”. According to the Permanent Secretary, his Bureau did not request for the money and it was the Accountant-General, Mr. Joseph Kpaakpa, who informed him that the money was meant for the Governor. In view of the testimonies of the Permanent Secretaries and the fact that security funds are always classified as “logistics funds for security surveillance”, the disbursement of the said sum to the Bureau was considered suspect. Besides, there is no Budget head known as “cost of running government”.

Persons Involved	Basis of Conclusions
<p>Dr. Gabriel Suswam</p> <p>Mr. Terna Iorkaan</p>	<p>Refer to:</p> <p>CW 21 in vol 1</p> <p>CW 29 in vol 1</p>

	Exhibit 255.
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11.26.1 Recommendation

Dr. Gabriel Suswam and Mr. Terna Iorkaan are to jointly and severally refund the sum of N376,000,000.00 (three hundred and seventy six million naira)

11.26.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Terna Iorkaan be prosecuted

11.27 Payment of N5,887,000,000.00 as “cost of running Government” to various MDAs by the office of the Accountant-General - This strange sub-head was introduced by the Accountant-General’s office and the Ministry of Finance. Between 2011 and 2015, a total of N5.9billion was paid through it without any approval. The entire amount remitted by the Accountant-General under this expenditure sub-head was withdrawn cash from the Banks of the MDAs (Bureau of Internal Affairs, Ministry of Finance and Government House) and spent.

Persons Involved	Basis of conclusion
Dr. Gabriel Suswam	Refer to:
Hon. Omadachi Oklobia	CW 22 in Vol 1
Mrs. Ruth Ijir	CW 29 in Vol 1

Mr. Joseph Kpaakpa	CW 21 in Vol 1 CW 1 in Vol 1 Exhibit 20 Exhibit 20A Exhibit 5 -9
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11.27.1 Recommendation

Dr. Gabriel Suswam, Hon. Omadachi Oklobia, Mrs. Ruth Ijir and Mr. Joseph Kpaakpa should jointly and severally refund the sum of **N5,887,000,000.00** (five billion, eight hundred and eighty seven million naira).

11.27.2 Comment

Government accepts the recommendation.

11.28 Receipt and disbursement of N100,000,000.00 cash by the Government House Accountant (Mrs. Janet T. Aluga) from Ministry of Finance- Mrs. Aluga collected this amount from Mrs Ruth Ijir and personally handed same to the former Governor, Dr. Gabriel Suswam.

Persons Involved	Basis of Conclusion
Dr. Gabriel Suswam Mrs. Ruth Ijir	Refer to: CW 75 in Vol 1 Page 46 of Exh. 300

11.28.1 Recommendation

Dr. Gabriel Suswam and Mrs. Ruth Ijir are to jointly and severally refund this sum of **N100,000,000.00** (one hundred million naira).

11.28.2 Comment

Government accepts the recommendation.

11.29 Receipt and disbursement of N200,000,000.00 (two hundred million naira) cash by Mrs. Monica Member Ugbema (N100million on 4/6/2010 and N100million on 11/6/2010) – This cash amount was said to have been paid by Ministry of Finance to the Bureau of Internal Affairs without an originating request from the Bureau as cost of running government. The cash was said to have been handed over to the then Permanent Secretary, Mr. Hinga Biem, who confirmed to the Commission that the funds were disbursed at the instance of the former Governor.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: CW76 in vol.1

11.29.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund the sum of **N200,000,000.00** (two hundred million naira)

11.29.2 Comment

Government accepts the recommendation

11.30 Receipt and disbursement of N50,000,000.00 (Fifty million naira) cash by Mr. Terna Natar on 15/4/2015 – This cash amount of N50million was said to have been received from Mr. James Gera of the Ministry of Finance and handed over to the Accountant, Government House, Mrs. Janet T. Aluga. Mrs. Aluga had earlier testified that all monies she collected in this manner were handed over to Dr. Gabriel Suswam.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam Mrs. Janet T. Aluga	Refer to: CW 94 in vol.1 CW 75 in vol.1 Exhibit 300 page 50.

11.30.1 Recommendation

Dr. Gabriel Suswam should refund the sum of N50,000,000.00 (Fifty million naira)

11.30.2 Comment

Government accepts the recommendation

11.31 Receipt and disbursement of over N150,000,000.00 (one hundred and fifty million naira) by Mr. Peter Ochoga from the Ministry of Finance – Mr. Ochoga who was the cashier to Government House said he gave the money to Dr. Gabriel Suswam. There was no application or approval for this amount.

Persons Involved	Basis of conclusions
Dr. Gabriel Suswam	Refer to: CW 77 in vol.1 Exhibit 300, 300A

11.31.1 Recommendation

Dr. Gabriel Suswam to refund the sum of N150,000,000.00 (one hundred and fifty million naira)

11.31.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam be prosecuted.

11.32 **Diversion of N500,000,000.00- Emergency Relief Funds for flood victims received from the Federal Government** - In 2012, the Federal Government released N500million to the State as relief fund for flood victims. However, this money was not used for the purpose it was meant for. Even the EXCO decision that N200million out of this amount should be given to the Local Government Councils was not implemented. The entire amount was diverted as follows:

- a. On Governor’s approval, **N250M** was withdrawn cash on 2/10/2012 and handed over to him.
- b. The balance of N250million was used by the Ministry of Water Resources and Environment to construct a drainage channel between Kyabiz hotel and Benue State University Teaching Hospital by direct labour. This money was meant to provide relief for victims of the 2012 flood disaster.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam	Refer to: Page 24 of exhibit 6 Exhibit 16 Exhibit 18 CW1 in vol. 1 CW14 in vol.1 CW99 in vol. 1

11.32.1 Recommendation

Dr. Gabriel Suswam should refund the sum of **N250million** (two hundred and fifty million naira)

11.32.2 Comment

Government accepts the recommendation and frowns at the way and manner Dr. Gabriel Suswam callously diverted funds meant to mitigate the plight of flood victims in the State. Government further directs that Dr. Gabriel Suswam be prosecuted.

11.33 On 2/9/2013, the Governor approved the transfer of N250million to the Bureau of Internal Affairs and Special Services from the office of the Accountant-General as funds for “ecological problems” and this amount was also withdrawn in cash and handed over to him by his agents in the Bureau.

Persons Involved	Basis of conclusions
Dr. Gabriel Suswam	Refer to: CW1 In Vol. 1 Exhibit 7

11.33.1 Recommendation

Dr. Gabriel Suswam to refund this sum of **N250million** (two hundred and fifty million naira)

11.33.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam be prosecuted.

11.34 Approval and withdrawal of N50,000,000.00 as “Christmas gift for financial institutions” in October – This amount was approved by the Governor Dr. Gabriel Suswam at the instance of Hon. Omadachi Oklobia and withdrawn cash without any verifiable evidence of disbursement.

11.34.1 Observations

- a. The budgetary vote for donations/gifts belongs to Government House Administration and not the Ministry of Finance.
- b. The amount for the purpose was too high.
- c. The timing of the release in October was unusually early.

Persons Involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to : CW2 in vol.1

11.34.2 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund N50,000,000.00 (fifty million naira)

11.34.3 Comment

Government accepts the recommendation

11.35 Approval and withdrawal of N65,000,000.00 as “handling charges” paid by Accountant-General to the Bureau of Internal Affairs, and withdrawn cash. This term “handling charges” is strange and could not be explained by the Permanent Secretary of the Bureau, Mr. Dan Aernyi.

Persons Involved	Basis of Conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: CW21 in vol.1 Exhibit 346

11.35.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund the N65,000,000.00 (sixty five million naira).

11.35.2 Comment

Government accepts the recommendation.

11.36 Double approval and payment of N14,500,000.00 for “purchase of Landcruiser for Chief of Staff” - This transaction was approved by the Governor on May 28, 2014, in two separate memos of the same content. One payment was made by Government House Administration while the other was made by the Ministry of Finance.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: Exhibit 38

11.36.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund N14,500,000.00 (fourteen million, five hundred naira).

11.36.2 Comment

Government accepts the recommendation.

11.37 Double approval and payment of N15,000,000.00 as “purchase of 2No. Security Vehicles” on 18/03/2013. This

was also approved by the former Governor and disbursed twice via separate memos of same content.

Persons involved	Basis of Conclusions
Dr. Gabriel Suswam	Exhibit 7
Hon. Omadachi Oklobia	CW1 in Vol. 1

11.37.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund N15,000,000.00 (fifteen million naira only).

11.37.2 Comment

Government accepts the recommendation.

11.38 Misappropriation of the State component of SURE-P funds - A total of N7,743,731,873.59 was received by the State as SURE-P funds. Only N1,236,318,000.00 was expended by the State Implementation Committee for the purpose intended. The balance of N6,507,413,873.59 was diverted (and in most cases withdrawn cash) to questionable uses on the approval of Dr. Gabriel Suswam, his Commissioner - Hon. Omadachi Oklobia, Mrs. Ruth Ijir and Mr. Joseph Kpaakpa.

Persons Involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia Mr. Joseph Kpaakpa Mrs. Ruth Ijir	Refer to: CW2 CW3 CW4 in vol.1 Exhibit 18, 102, 102A-G, 324, 340, 341, 341A.

11.38.1 Recommendation

Dr. Gabriel Suswam, Hon. Omadachi Oklobia, Mrs. Ruth Ijir and Mr. Joseph Kpaakpa should jointly and severally refund the **N6,507,413,873.59** (six billion, five hundred and seven million, four hundred and thirteen thousand, eight hundred and seventy three naira, fifty nine kobo).

11.38.2 Comment

Government accepts the recommendation and frowns at the callous manner with which Dr. Gabriel Suswam diverted funds meant for empowerment of youths in the State. Government further directs that Dr. Gabriel Suswam and Hon. Omadachi Oklobia be prosecuted.

11.39 Misappropriation of the Bond Proceeds

1. For the N13billion bond floated in 2011, the evidence before the Commission shows that N12,088,179,773.58 was expended on the earmarked projects leaving a balance of N911,820,226.50 unaccounted for.

2. On the 2014 bond of N5billion, the Commission found that N4,537,596,320.50 was received. This was not used for the purpose stated in the prospectus. The Commission also found a series of irregularities associated with this bond issue.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: Exh. 17 CW1 and CW2 in vol.1

11.39.1 Recommendation

Dr Gabriel Suswam and Hon. Omadachi Oklobia to jointly and severally refund the sum of N911,820,226.50(nine hundred and eleven million, eight hundred and twenty thousand, two hundred and twenty six naira, fifty kobo) being the unaccounted balance of the N13million bond.

11.39.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Hon. Omadachi Oklobia be prosecuted.

11.39.3 Recommendation

Dr Gabriel Suswam and Hon. Omadachi Oklobia should also jointly and severally refund the sum of N4,537,596,320.50(four billion, five hundred and thirty seven million, five hundred and

ninety-six thousand, three hundred and twenty naira, fifty kobo) proceeds of the 2014 bond issue which were diverted.

11.39.4 Comment

Government accepts the recommendation and directs that Dr. Gabriel Suswam and Hon. Omadachi Oklobia be prosecuted. Government further frowns at the way and manner Dr. Gabriel Suswam mortgaged the future and destiny of Benue State.

11.40 Misappropriation of N1,000,000,000.00 (one billion naira) Commercial Agricultural Credit Scheme Facility from Central Bank of Nigeria-The state government received N1billion from CBN in 2012 for disbursement to farmers as Micro Credit Loans for agricultural purposes. This amount was diverted and used for political patronage. Records available to the Commission show that due process was not followed in advancing the loans as only politicians and their cronies benefited. Some MDAs including the Ministry of Finance, Government House Administration, Bureau of Internal Affairs and Special Services, also featured as beneficiaries of the loan.

Details of disbursement show that N806,625,000.00 was given out as loans to politicians and their cronies while N193,700,700.00 was given out to MDAs.

(Details of this transaction is contained in Chapter Ten of this report).

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia Mrs. Ruth Ijir	Refer to: CW1 and CW2 in Vol.1 Exhibit 19.

11.40.1 Recommendation

Concerted efforts should be made to recover the loans from the beneficiaries.

11.40.2 Comment

Government accepts the recommendation.

11.40.3 Recommendation

Hon. Omadachi Oklobia and Mrs Ruth Ijir should jointly and severally refund the sum of **N197,700,700.00**(one hundred and ninety-seven million, seven hundred thousand, seven hundred naira) diverted to MDAs.

11.40.4 Comment

Government accepts the recommendation.

11.41 Receipt of N2,000,000,000.00 (Two billion naira) CBN MSMEs Development fund facility - Out of the N2billion credit facility

accessed from the CBN for the scheme, only N1billion was used for the purpose. The balance of N1billion was diverted by the Governor and the Ministry of Finance. Details of the transaction are in Chapter Ten of this report.

Persons Involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	CW1 and CW2 in Vol. 1 Exhibit 347A Exhibit 347B Exhibit 347C Exhibit 249C

11.41.2 Recommendation

The diverted amount of N1billion should jointly and severally be refunded by Dr. Gabriel Suswam and Hon. Omadachi Oklobia.

11.41.3 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suwam and Hon. Omadachi Oklobia be prosecuted.

11.42 Misappropriation of Scholarship Funds

- a) The Commission found that on 14/3/2014, EXCO approved the sum of N414million as scholarship to students. This approval was based on a memorandum presented to Council by Hon. Omadachi Oklobia. The money was released for payment but it never got to

the Scholarship Board. It was withdrawn cash by the Ministry of Finance at the instruction of Hon. Omadachi Oklobia.

- b) Two days later (on March 16, 2004), Hon Omadachi Oklobia raised another memorandum to the Governor requesting for an additional sum of N290,000,000.00 for “omitted cases of scholarship”. This amount which was above the Governor’s approval limit was approved and released to the Board when Mr. Solomom Tor Gba was the Executive Secretary. The Commission found that only about N31,497,894.00 was actually used as payment to students leaving a balance of N258,502,106.00 unaccounted for.

The Commission also found that there were huge unauthorized deductions from the students’ allowances for dues and scratch cards.

For instance, from NCE French Immersion students entitled to N50,000.00, as much as between N33,500 – N42,000 was deducted as dues and between N8,000 and N11,000 for scratch card. For Law students entitled to N250,000.00, N12,500 was deducted as dues and N8,000 for scratch card.

In some instances millions of naira were paid into individual accounts as students allowances.

c) From the Zenith Bank account of the Scholarship Board a number of transactions amounting to N37,753,000.00 between 29/1/2010 - 15/3/2011 were queried by the Commission. These transactions are detailed as follows-

S/N	DATE	NARRATION	AMOUNT
1.	29/1/2010	PD Iorzaa Victor	3,112,000.00
2.	04/03/2010	TRF To Gumh Jack	9,600,000.00
3.	04/03/2010	TRF To Gumh Jack	7,000,000.00
4.	04/03/2010	TRF To Gumh Jack	9,600,000.00
5.	04/03/2010	TRF To Gumh Jack	7,000,000.00
6.	01/03/2011	Usman	560,000.00
7.	01/03/2011	PD Mtomg Mark A	85,000.00
8.	03/03/2011	PD Usman Shehu	700,000.00
9.	15/03/2011	Mr Mtomga	96,000.00
		Aondoaseer	37,753,000.00

Apart from his testimony before the Commission, Mr Jack Gumh, Executive Secretary of Scholarship Board at the time, submitted a written explanation marked as Exhibit 363. However, the

Commission was not satisfied with his explanation in respect of nos 1-5 above amounting to N36,312,000.00

Persons Involved	Basis of Conclusions
<p>Dr. Gabriel Suswam Hon. Omadachi Oklobia Mr. Solomon Tor Gba Jack Gumh</p>	<p>Refer to: CW8 in vol.I Letter from Sterling Bank Table 5 of this report Exhibit 266 Exhibit 269A Exhibit 269B Exhibit 85 Exhibit 362 Exhibit 362 A-362K</p>

11.42.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund the sum of **N414million** collected as scholarship funds.

11.42.2 Comment

Government accepts the recommendation and further expresses disgust at the way Dr. Gabriel Suswam and Hon. Omadachi Oklobia toyed with the destiny of Benue Students by misappropriating their scholarship funds. Government further directs that Dr. Gabriel Suwam and Hon. Omadachi Oklobia be prosecuted.

11.42.3 Recommendation

Solomon Tor Gba should refund the sum of **N258,502,106.00**(two hundred and fifty-eight million, five hundred and two thousand, one hundred and six naira).

11.42.4 Comment

Government accepts the recommendation and further directs that Mr. Solomon Tor Gba be dismissed from the Civil Service and prosecuted.

11.42.5 Mr. Jack Gumh should refund the sum of **N36,312,000.00** (thirty-six million, three hundred and twelve thousand naira).

11.42.6 Comment

Government accepts the recommendation and directs that Mr. Jack Gumh be compulsorily retired from the Civil Service and prosecuted.

11.43 Misappropriation of N2,000,000,000.00 (two billion naira) Ecological Funds – The sum of N2billion was received by the Government of Benue State from the Office of the Accountant-General of the Federation in 2013. This amount was completely diverted and misappropriated.

Persons involved	Bass of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: Exhibit 153 CW1 in vol.1

11.43.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund this sum of N2,000,000,000.00 (two billion naira).

11.43.2 Comment

Government accepts the recommendation

11.44 Payment of N1,000,000,000.00 to CGGC Global Projects Ltd on 11/11/2014 for work not done – This N1billion was an advance payment for the construction of Igbor-Ikpa-Wannune Road. The payment is far above the approved 30% limit for construction jobs. As at May 2015, the job was yet to commence. This amounts to misappropriation.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. John Ngbede	Refer to: CW81 in vol.1 Exhibit 13 Exhibit 18 Exhibit 17 Exhibit 20

11.44.1 Recommendation:

Dr. Gabriel Suswam and Hon. John Ngbede should jointly and severally refund this sum of **N1,000,000,000.00** (one billion naira).

11.44.2 Comment

Government accepts the recommendation and further directs that M/S CGGC GLOBAL PROJECTS LTD, Dr. Gabriel Suswam and John Ngbede be prosecuted.

11.45 Approval of N150m as Governor’s Christmas gift in 2014 – The Governor in 2014 approved a total sum of **N177million** as Christmas gifts and end of year activities. This was immediately followed by a single approval of N150million as his Christmas gift to himself. This was above his approval limit. The Commission found that this amount was from the proceeds of the sale of shares.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam	Refer to: CW2 in vol.1

11.45.1 Recommendation

Dr. Gabriel Suswam should refund the sum of **N150,000,000.00** (one hundred and fifty million naira) received as Christmas Gift for himself.

11.45.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam be prosecuted.

11.46 Approval and disbursement of N214,809,000.00 on 13/4/2012 for “purchase of vehicles for Governor/Deputy Governor Elect and their Wives” was made by the former Governor without the knowledge of EXCO. This approval is above his limit and required EXCO approval. Moreover, the cost of the 8No vehicles purportedly purchased with the funds are considered highly inflated.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: CW1 in vol.1 CW5 in vol.1 Approval limits of public officers.

11.46.1 Recommendation

The actual cost of these vehicles should be verified and the difference, if any, jointly and severally refunded by Dr. Gabriel Suswam and Hon. Omadachi Oklobia.

11.46.2 Comment

Government accepts the recommendation and directs the Ministry of Finance to implement.

11.47 Approval and disbursement of N164,000,000.00 on 10/11/2014 single handedly by Dr. Gabriel Suswam for repair work at Aper Aku Stadium. This was above his approval limit, and no contract documents were seen by the Commission.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: CW1 testimony and documents tendered in exhibit. CW2 testimony in vol.1

11.47.1 Recommendation

This amount of **N164,000,000.00** (one hundred and sixty four million naira)to be refunded by Dr. Gabriel Suswam and Hon. Omadach Oklobia.

11.47.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suwam and Hon. Omadachi Oklobia be prosecuted.

11.48 **Approval and disbursement of N65,000,000.00** - On 16/12/2013, the Hon. Commissioner, Ministry of Finance, Hon. Omadachi Oklobia (rather than the Permanent Secretary, Bureau of Internal Affairs and Special Services), raised a memorandum to the Governor, Dr. Gabriel Suswam for approval of N65million as “logistic support to security”. The Governor gave approval, despite the fact that it was above his limit, and the amount was withdrawn cash and has not been accounted for.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: CW1 testimony in vol.1 CW2 testimony in vol.1

11.48.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund this amount of N65,000,000.00 (sixty five million naira) only.

11.48.2 Comment

Government accepts the recommendation.

11.49 **Approval and disbursement of N150,000,000.00** for procurement of pickup vans for Security by the former Governor, Dr. Gabriel Suswam, on 20/03/2014. This approval

was above his approval limit and there is no record of this purported procurement.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam	Refer to: CW1

11.49.1 Recommendation

Dr. Gabriel Suswam should refund the sum of **N150,000,000.00** (one hundred and fifty million) approved and disbursed for the purpose.

11.49.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam be prosecuted..

11.50 Approval and disbursement of N524,579,433.00 for the Katsina-Ala Yam Flour contract – The former Governor unilaterally approved above his limit, the award of contract for Katsina-Ala Yam Flour in four components as stated below:

	Contractor	Contract specification	Amount
a.	Founders Inv. Ltd	Supply/Installation of Machinery	N354,077,393.90

	Contractor	Contract specification	Amount
b.	Bimalp West Africa Ltd.	Consultancy on the project	N25,000,000.00
c.	Marine Express Nig. Ltd.	Clearing of Machinery and Equipment	N48,972,647.00
d.	Direct Labour	Civil Works	N95,529,392.50
		Total	N524,579,433.00

There was no appropriation for these contracts. Moreover, all the contracts were awarded to friends and relations of the former Governor. For example, Founders Investments Ltd is owned by his friend and relation, Mr. Timothy Ijir, Bimalp West Africa Ltd. is owned by his relation Engr. Bill Anaka, while Marine Express Nig. Ltd. is owned by his relation and Special Assistant, Mr. Joseph Tsavsar (alias Joe K).

Additionally, the amount approved for civil works is quite outrageous as the site already had existing structures which only required some modifications. Moreover, funding for this contract was done directly by Ministry of Commerce and Industries from the sale/lease proceeds

of Benue Breweries Ltd and Taraku Mills Ltd respectively which were not remitted to Accountant-General.

11.50.1 Observation

The cost of the project appears inflated.

Persons involved	Basis of conclusion
Dr. Gabriel Suswam Hon. Terfa Ihindan	Refer to: CW5 in vol.1 Exhibit 122

11.50.2 Recommendation

Government to secure the services of an independent professional to ascertain the true cost of the project and the excess, if any, be refunded by Dr. Gabriel Suswam and Hon. Terfa Ihindan.

11.50.3 Comment

Government accepts the recommendation and directs Ministry of Industry, Trade and Investment to implement. Government further directs the Ministry of Justice to refer the case of Mr. Joseph Tsavsar (alias Joe K) to the Code of Conduct Tribunal for engaging in contract execution while in public office.

11.51 Contract award and payments for the Makurdi Ultra-Modern International Market- This contract was proposed to the

State Government by **M/S Metropole Development Ltd.** (believed to be owned by the Governor’s wife, Mrs. Yemisi Suswam) in 2008 as a Build, Operate and Transfer (BOT) joint venture between the Company and the State Government. The State Government was to provide the land while the Company was to source funds independently, build, operate and eventually transfer the market to the State Government.

Curiously, the project was suddenly converted from BOT to a full contract at an initial cost of N1,768,904,258.15 **without appropriation.** Before the conversion, N1,000,000,000.00 had been paid to the Company. The contract price was later revised upwards to N2,800,121,630.46 in 2011. However, only about 40% of this contract has been executed but full payment has been made to the contractor. The initial contract and revision were not appropriated.

11.51.1 Observation

The conversion from a BOT project to a full contract was in bad faith especially as N1billion had been released to the company when it was still BOT.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam M/S Metropole Development Ltd	Refer to: CW5 in vol.1 CW2 in vol. 1

	CW1 in vol.1 Ex.113 Ex. 35
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11.51.2 Recommendation

The contractor, M/S Metropole Development Ltd and Dr. Gabriel Suswam should jointly and separately refund the sum of N1,031,217,372.31(one billion, thirty one million, two hundred and seventeen thousand, three hundred and seventy-two naira, thirty-one kobo) being the difference between the initial contract price and the revised contract sum as there was no justification for the revision.

11.51.3 Comment

Government accepts the recommendation and further directs that M/S Metropole Development Ltd and Dr. Gabriel Suswam be prosecuted.

11.51.4 Recommendation

A professional to review the entire contract and excess payment if any be refunded by the Company and Dr. Gabriel Suswam.

11.51.5 Comment

Government accepts the recommendation and directs the Ministry of Industry, Trade and Investment to implement.

11.52 **Misappropriation of Revenues collected from the Modern Market and Makurdi Ultramodern International Market.** The revenues that accrued to the State Government from the lease and sale of shops and related activities in the markets were lodged into accounts of Benue Integrated Markets Development Company (BEIMCO) domiciled with FCMB and Diamond Bank. A total of ₦139,241,420 was paid into the accounts between 27th May, 2014 and 29th May 2015. However, the sum of ₦123,436,440.00 was withdrawn by aides of Hon. Terfa Ihindan, Mr. Sam Tor and Solomon Alabi. It must be noted that Mr. Sam Tor and Solomon Alabi who were appointed signatories to BEIMCO accounts by Hon. Terfa Ihindan were never staff of the Ministry of Commerce and Industry.

Persons Involved	Basis of conclusion
<p>Hon. Terfa Ihindan Mr. Sam Tor Mr. Solomon Alabi</p>	<p>Refer to: CW5 on Vol. 1 Exhibit 35 (appendix (i) & (j) CW26</p>

11.52.1 Recommendation

Hon. Terfa Ihindan, Mr. Sam Tor and Mr. Solomon Alabi should jointly and severally refund the sum of ₦123,436,440.00

(one hundred and twenty three million, four hundred and thirty six thousand, four hundred and forty naira).

11.52.2 **Comment**

Government accepts the recommendation and further directs that Hon. Terfa Ihindan, Mr. Sam Tor and Mr. Solomon Alabi be prosecuted.

11.53 **Misappropriation of N500,000,000.00 earmarked for Micro Credit fund with Bank of Industry** – The sum of N500million had earlier been deposited with BOI as counterpart fund contribution. This amount was hurriedly withdrawn in 2013 and simply shared among political allies, friends, relatives and political thugs by the administration using a consultant, Data Diamond Global Concept Ltd as the major instrument. Hon Tsenongo Abancha was the Managing Director. His friends also benefitted from the loan. The transaction, beginning from the appointment of the Consultant to manage the processing, disbursement and recovery of the loans, was a fraud as most aspects of the contact were verbally done between the MD of Data Diamond Global Concepts, **Hon.Tsenongo Abancha** and the then Commissioner of Commerce and Industries, Hon. Terfa Ihindan. The consultant, Hon. Tsenongo Abancha, who was vested with the

responsibility of processing beneficiaries of the Micro-loans gave names verbally dictated by the Commissioner and directed disbursements without any documentation before draw-down. This had made the recovery process almost impossible. Consequently, over three years after the due date of repayment, the loan repayment rate is zero percent. Curiously, the M.D. of Data Diamond **Hon. Tsenongo Abancha**, has already collected N6.5million as his processing fees and N13million as recovery fee. Infact, the purported “recovery fees” was withdrawn from the same SME’s fund by Hon. Tsenongo Abancha as late as 27th May 2015, at the twilight of that administration. The N13,000,000.00 of the SMEs fund withdrawn as “recovery fees” by Hon. Abancha represented 90% of his recovery fees even when no recovery had been done. The Commission views this “irregular” engagement of Consultant and verbal processing of beneficiaries without any defined criteria as a ploy to share state funds.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Terfa Ihindan Hon. Tsenongo Abancha Data Diamond Global Concept Ltd	Refer to: CW5 in vol. 1 CW18 in vol. 1 CW26 in Vol.1 Exhibit 35 appendix E and K.

11.53.1 Recommendation

Dr. Gabriel Suswam and Hon. Terfa Ihindan should jointly and severally refund **N487,000,000.00** (four hundred and eighty-seven million naira)

11.53.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Hon Terfa Ihindan be prosecuted.

11.53.3 Recommendation

Hon. Tsenongo Abancha, Data Diamond Global Concept Ltd and Hon. Terfa Ihindan should jointly and severally refund the sum of **N19.5million** (nineteen million, five hundred thousand naira) paid for work not done.

11.53.4 Comment

Government accepts the recommendation and further directs Hon. Tsenongo Abancha to resign his appointment as Special Adviser to the Executive Governor.

11.54 Misappropriation of Local Government staff training funds domiciled with Local Government Service Commission. A total of **₦1,277,321,216** deducted from Local Government Councils' funds and paid into the accounts of the Local Government Service Commission as training funds was wholly

withdrawn in cash and misappropriated during the period under review. No evidence was shown to the Commission that any training took place. Infact, in an attempt to cover up the misappropriation, Mr. Gbande and his staff asked for time to bring relevant payment vouchers to the Commission. Unfortunately, the manufactured P.Vs they eventually brought showed that the Commission spent about ₦400million in excess of the entire revenues collected during their tenure without borrowing. The question is: Where did they get the over ₦400m they purportedly expended?

Persons involved	Basis of conclusions
<p>Hon. Richard Gbande</p> <p>Mrs. Elizabeth Tyonongo</p> <p>Mr. James O. Adanu</p>	<p>Refer to:</p> <p>CW23 . CW45</p> <p>CW44 . CW57</p> <p>CW46 . CW61</p> <p>CW59 . CW63</p> <p>CW62 .</p> <p>Exhibit 146-149, 338, 339, 339A &339B</p>

11.54.1 Recommendation:

Hon. Richard Gbande, Mrs Elizabeth Tyonongo and Mr. James O. Adanu should jointly and severally refund the sum

of N1,277,321,216.00 (one billion, two hundred and seventy seven million, three hundred and twenty one thousand, two hundred and sixteen naira)

11.54.2 Comment

Government accepts the recommendation and further directs that Hon. Richard Gbande, Mrs. Elizabeth Tyonongo and James O. Adanu be prosecuted.

11.55 Misappropriation of N85,583,348.00 Local Government Pension Funds. The Management of the Local Government Pension Fund in 2013 misappropriated the sum of N85,583,348.00 on unidentified expenditure. This amount was found to have been withdrawn by the then Permanent Secretary, Mr. Andy Uwouku, who operated several accounts as sole signatory without the knowledge of even the Accountant of the Board. Minutes of the Board's meetings and audit report show that he was withdrawing monies from these accounts even after he had retired as the Permanent Secretary of the Board.

Persons Involved	Basis of conclusions
Hon. Andy Uwouku	Refer to: CW24 CW74

	<p>Exhibit 133A</p> <p>Exhibit 350, 350A</p> <p>Exhibit 330, 330A-J</p> <p>Exhibit 331,331A-F</p>
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11.55.1 Recommendation:

Hon. Andy Uwouku should refund the sum of **N85,583,348.00** (eighty five million, five hundred and eighty three thousand, three hundred and forty eight naira).

11.55.2 Comment

Government accepts the recommendation and further directs that Hon. Andy Uwouku be prosecuted.

11.56. Illegal Investment and Misappropriation of Primary School teachers' salaries. Between November 2013 and June 2014, the Bureau of Local Government and Chieftaincy Affairs got a total sum of N10.5billion as teachers' salaries. Rather than paying the teachers, the Bureau deposited the entire amount into a fixed deposit account. However, when the Bureau commenced payments of the arrears in July 2014, only **N6,034,813,349.64** was paid directly to the Local Government Education Authorities (LGEAs) for salaries, leaving a balance

of ₦4,482,504,944.56 which was withdrawn in cash from the accounts of the Bureau by its officials. The Accountant, Mr. Ipevnor and the Permanent Secretary, Mr. Asen Sambe could not provide a satisfactory response to the issue.

Persons involved	Basis of Conclusions
Hon. Solomon Wombo Mr. Asen Sambe Mr. Isaiah Ipevnor	Refer to: CW71 in vol. 1 CW56 in vol. 1 Exhibit 321 Exhibit 133A

11.56.1 Recommendation

Hon. Solomon Wombo, Mr. Asen Sambe and Mr. Isaiah Ipevnor should jointly and severally refund the sum of ₦4,482,504,944.56 (four billion, four hundred and eighty two million, five hundred and four thousand, nine hundred and forty four naira, fifty six kobo).

11.56.2 Comment

Government accepts the recommendation and further directs that Hon. Solomon wombo, Mr. Asen Sambe be prosecuted, Mr. Isaiah Ipevnor be dismissed from the Civil Service and prosecuted.

11.57 **Payment of ₦95,350,000.00 to King Diasa Ventures by the Bureau for Local Government and Chieftaincy Affairs for unspecified jobs.** The Bureau paid King Diasa Ventures the sums of ₦36.65million, ₦15million on 9/7/13 and N43.7million on 25/08/2011 for an unspecified contract. The Commission also found out that the King Diasa Ventures is a firm owned by Hon. Paul Kura Wombo, a relative of the then Special Adviser for Local Government and Chieftaincy Affairs (Solomon Wombo). Moreover Paul Kura was also a Special Assistant to the Governor, Dr. Gabriel Suswam.

Persons involved	Basis of Conclusion
Hon. Solomon Wombo Mr. Paul Kura Wombo King Diasa Ventures	Refer to: Exhibit 133A Exhibit 327 Exhibit 324

11.57.1 Recommendation

Hon. Solomon Wombo, Mr. Paul Kura Wombo and King Diasa Ventures should jointly and severally refund the sum of ₦95,350,000.00 (ninety five million, three hundred and fifty thousand naira)

11.57.2 Comment

Government accepts the recommendation and further directs that Hon. Solomon Wombo, Mr. Paul Kura Wombo and Diasa Ventures be prosecuted.

11.58 **Payment of ₦572,359,252.00 to King Diasa Ventures by the Ministry of Water Resources.** The Ministry of Water Resources paid various sums totalling over ₦572million to King Diasa Ventures between 2007 and May 2015. King Diasa Ventures Ltd was owned by Mr. Paul Kura Wombo, who was also the sole signatory to the Company’s account, purportedly for the supply of chemicals at the Benue State Water Board. This transaction was found to be fraudulent as payments were made without any actual supply. Moreover, the water works was not functional for most of the period but payments for water treatment chemicals never ceased. The General Manager, Benue State Water Board, revealed that if the Board was paid only ₦3.5million per month, it would have been able to procure sufficient water treatment chemicals. This, however, was not done but rather the payments mentioned above were made to King Diasa which did not supply the Chemicals.

Persons involved	Basis of conclusions
Hon. John Ngbede	Refer to:
Mr. Paul Kura Wombo	CW13 in vol. 1

King Diasa Ventures	Exhibit 329 Exhibit 391
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11.58.1 Recommendation

King Diasa Ventures and Paul Kura Wombo should refund the sum of **N572,359,252.00** (five hundred and seventy two million, three hundred and fifty nine thousand, two hundred and fifty two naira).

11.58.2 Comment

Government accepts the recommendation and further directs that King Diasa Ventures and Paul Kura Wombo be prosecuted.

11.58.3 Recommendation

Mr. Paul Kura Wombo, being a Public Officer and executing contracts with the State Government should be referred to the Code of Conduct Bureau for violation of Code of Conduct for Public Officers.

11.58.4 Comment

Government accepts the recommendation and further directs Ministry of Justice to implement.

11.58.5 Recommendation

Procurement of chemicals for water treatment should be the responsibility of the Water Board.

11.58.6 Comment

Government notes the recommendation.

11.59 Payment of N120,200,000.00 to Mr. Paul Kura Wombo from account of the Bureau of Local Government and Chieftaincy Affairs – The then Special Assistant to the Governor, Mr. Paul Kura Wombo (alias P.K.), withdrew N35,200,000.00, N80,000,000.00 and N5,000,000.00 on the 13/2/2013, 04/06/2012 and 09/07/2012 respectively. These payments were made for an unspecified purpose as there are no records of the purpose of these payments as the then Permanent Secretary, Mr. Asen Sambe, could not provide convincing explanation regarding the payments. It should be noted that Mr. P.K. is a brother to Hon. Solomon Wombo and an aide of the former Governor, Dr. Gabriel Suswam.

Persons involved	Basis of conclusions
<p>Hon. Solomon Wombo Mr. Paul Kura Wombo Mr. Asen Sambe</p>	<p>Refer to: CW 19 in vol. 1 Ex. 131 Ex. 134</p>

11.59.1 Recommendation

Messrs Paul Kura Wombo, Solomon Wombo and Asen Sambe should jointly and severally refund the sum of **N120,200,000.00** (one hundred and twenty million, two hundred thousand naira).

11.59.2 Comment

Government accepts the recommendation and further directs that Paul Kura Wombo, Solomon Wombo and Asen Sambe be prosecuted.

11.60 Non-Refund of N196,000,000.00 by M/S Brunnel Engineering Ltd. The Benue State Government awarded a contract for the construction of Makurdi International Conference Centre to M/S Brunnel Engineering Ltd and made advanced payments. Due to poor performance, a joint valuation of the work was made and the contractor **agreed to refund N196,000,000.00** to the State Government. This amount is still outstanding.

Persons involved	Basis of conclusion
M/S Brunnel Engineering and Consulting Ltd	Refer to: CW41 in vol. 1 Exhibit 343 Exhibit 343D Exhibit 262

11.60.1 Recommendation

M/S Brunnel Engineering and Consultancy Ltd. should refund the sum of **₦196,000,000.00** (one hundred and ninety six million naira).

11.60.2 Comment

Government accepts the recommendation and directs the Ministry of Housing and Urban Development to implement.

11.61 **Payment of ₦50,000,000.00 (fifty million naira) into the account of Hon Chris Dura for maintenance of Makurdi SolarPowered Street Lights.** This payment was made in two tranches of ₦25million each in December 2011 and February, 2012. However, apart from the irregular mode of payment of the amount into the personal account of Hon. Chris Dura, who was no longer the Commissioner of the Ministry for which the Payment Voucher was raised, there was no evidence of execution of the specified job. Moreover, in his defence, Hon. Dura confirmed that he was paid the amount of N50million in two tranches of N25million each but the last tranche was paid after he had retired the first. However, the adjustment vouchers presented by him contradicted his defence as both vouchers were issued on the same date.

Persons involved	Basis of conclusion
Hon. Chris Dura Aondo	Refer to: CW 79 Exhibit 303 Exhibit 303A Exhibit 303B

11.61.1 Recommendation

Hon. Chris Dura to refund the sum of **N50million** (fifty million naira).

11.61.2 Comment

Government accepts the recommendation and directs that Hon. Chris Dura be prosecuted.

11.62 **The contract award and payment of ₦117,224,000 to M/S Solab Engineering for supply of fertilizer in 2012 by Ministry of Agriculture, Makurdi.** This contract was made without due process and payment effected but all the NPK brand labelled “Golden Fertilizer” were confirmed to be bad and harmful to crops, farmlands and farmers. In spite of the warning against the use of the fertilizer from both the ministry officials and the Federal Ministry of Agriculture, which had carried out laboratory tests on it, the then Commissioner, Dr. Eugene Aliegba insisted that it should be accepted and distribute to farmers. The

Commission found that Solab Engineering Ltd was owned by the Special Adviser to the Governor for Local Government and Chieftaincy Affairs, Hon Solomon Wombo whose minor children (Bemsem Wombo and Abraham Tivfa Wombo) are the directors of the company. Mr. Martins Agir informed the Commission that he is the acting Managing Director of the Company. Much of the fertilizer has not been bought by farmers and has been abandoned in the Ministry.

Persons involved	Basis of conclusions
<p>Dr. Eugene Aliegba M/S Solab Eng. Ltd Hon. Martins Agir Mr. Solomon Wombo</p>	<p>Refer to: CW35 in vol.1 CW73 in vol.1 CW74 in vol.1 CW(Eugene Aliegba) CW(Josephus Nyiyongo) Exhibit 202, 203,320 Exhibit 319 Exhibit 372,372A</p>

11.62.1 Recommendation

Dr. Eugene Aliegba, M/S Solab Engineering Ltd., Hon. Solomon Wombo and Hon. Martins Agir should jointly and severally refund the sum of N117,224,400.00 (one hundred and

seventeen million, two hundred and twenty four thousand, four hundred naira) being the value of the bad fertilizer supplied.

11.62.2 Comment

Government accepts the recommendation and frowns at the manner with which Dr. Eugene Aliegba who was a member of the State Executive Council disregarded professional advice and directed the distribution of bad fertilizer to farmers in the State. Government further directs that Dr. Eugene Aliegba M/S Solab Engineering Ltd, Hon. Solomon Wombo and Hon. Martins Agir be prosecuted.

11.62.3 Recommendation

The Ministry of Agriculture should destroy the fertilizer.

11.62.4 Comment

Government accepts the recommendation.

11.62.5 Recommendation

Mr. Solomon Wombo, being a public officer, and a company in which he holds interest, through his minor children, executing contract with the State Government should be referred to the Code of Conduct Bureau for violation of the Code of Conduct for public officers.

11.62.6 Comment

Government accepts the recommendation and directs Ministry of Justice to implement and also to refer the matter to the Economic and Financial Crimes Commission (EFCC).

11.63 Misappropriation of funds amounting to ₦49,044,675.00 at BIRS during the tenure of Mr. Andrew Ayabam. There were series of acts of misappropriation carried out by Andrew Ayabam, his Ag. Board Secretary, Augustine Tor and his personal Assistant, Torkuma Abunku. A report of the Auditor- General indicted them of the said wrong doings. An administrative committee set up to study the audit report affirmed the issues. These same issues were observed by this Commission and which found Andrew Ayabam and Torkuma Abunku wanting on all the issues as contained in Exhibit 190. Accordingly, Mr. Ayabam has ₦18,011,675.00 standing against him. Mr. Torkuma Abunku has ₦31,033,000.00=standing against him while, Mr. Augustine Tor has been cleared by the BIRS management and has also tendered satisfactory explanation to the Commission.

Persons involved	Basis of conclusions
<p>Mr. Andrew Ayabam</p> <p>Mr. Torkuma Abunku</p>	<p>Refer to:</p> <p>CW 7 in vol. 1</p> <p>CW31 in vol.1</p> <p>CW32 in vol.1</p>

Persons involved	Basis of conclusions
	Exhibit 189 Exhibit 190 . Exhibit 282

11.63.1 Recommendation

Mr. Andrew Ayabam should refund **N18,011,675.00** (eighteen million, eleven thousand, six hundred and seventy five naira).

11.63.2 Comment

Government accepts the recommendation.

11.63.4 Recommendation

Mr. Torkuma Abunku should refund **N31,033,000.00** (thirty one million, thirty three thousand naira)

11.63.5 Comment

Government accepts the recommendation.

11.64 Unapproved contract award of N2,722,084,741.74 and subsequent disbursement of N252,675,404.32 to M/S Focus Prospectus Ltd for the Construction of Modular Classroom Blocks across the State. This contract was embarked upon during the tenure of Mr. Andrew Ayabam as the Executive Chairman of BIRS without approval. Payment for this contract was made directly from the revenue collected by the Board. As a revenue collection agency, the Board has no statutory mandate to execute capital projects. The expenditure was without appropriation.

Persons involved	Basis of conclusions
Mr. Andrew Ayabam	Refer to: CW7 in vol. 1 CW32 in vol. 1 Exhibit 58D Exhibit 59A

11.64.1 Observations

- a. BIRS as a revenue collection agency has no mandate to embark on capital projects.
- b. There was no approval for this contract.
- c. There was no valid contract.
- d. Payment was made directly out of revenue collected without appropriation.

11.64.2 Recommendation

The entire circumstances leading to the illegal award of the contract by Mr. Andrew Ayabam is condemnable.

11.64.3 Comment

Government notes the recommendation.

11.64.4 Recommendation

There should be professional valuation of the cost of work done on the modular classrooms and any excess payment be refunded by Mr. Andrew Ayabam.

11.64.5 Comment

Government accepts the recommendation and directs the Ministry of Housing and Urban Development to implement.

11.64.6 Recommendation

Any agreement regarding this transaction should be immediately revoked.

11.64.7 Comment

Government accepts the recommendation and directs the Ministry of Justice to implement.

11.64.8 Recommendation

Any uncompleted project in this regard should be taken over by SUBEB.

11.64.9 Comment

Government accepts the recommendation.

11.65 Award of contract to Gilmor Construction Ltd for Greater Makurdi Water Works and subsequent payments for same.
This contract was awarded in 2007 at ₦4.9billion for the construction of 100,000 cubic metres per day water treatment plant and this was approved by EXCO. However, the then Commissioner for Water Resources, Hon John Ngbede, issued

an award letter and also signed a contract agreement with Gilmor for only 50,000 cubic metres per day without a corresponding reduction in the cost of the job. Again Mr. Ngbede, in 2011, wrote a memo to the EXCO to approve a variation of the contract sum from N4.9billion to N6.2billion even when the contract was already at 95% completion level, and without specified additional scope of work. To date, the contractor has been paid N5.9billion, representing 95% of total cost. The Commission further found that the capacity of the Greater Makurdi Water Works as done by Gilmor is only about 43,000 cubic metres per day, even less capacity than the earlier contract awarded to Biwater for 47,000 cubic metres per day and which included reticulation at a total cost of N3billion only.

Persons involved	Basis of conclusions
<p>Dr. Gabriel Suswam</p> <p>Hon. John Ngbede</p> <p>Gilmor Construction Ltd</p>	<p>Refer to:</p> <p>CW14 in vol. 1</p> <p>CW81 in vol.1</p> <p>Exhibit 99A</p> <p>Exhibit 174</p> <p>Exhibit 175</p> <p>Exhibit 175A</p> <p>Exhibit 305</p> <p>Exhibit 305A</p>

11.65.1 Recommendation

Dr. Gabriel Suswam and Hon. John Ngbede should jointly and severally refund **N952,276,209.00** (nine hundred and fifty two million, two hundred and seventy six thousand, two hundred and nine naira) being payment for the unjustified revision of the contract.

11.65.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Hon. John Ngbede be prosecuted.

11.65.3 Recommendation

The actual value of the work done should be ascertained by a qualified valuer and Dr. Gabriel Suswam, Hon. John Ngbede and Gilmor Nig. Ltd should jointly and severally be made to refund excess payment, if any.

11.65.4 Comment

Government accepts the recommendation and directs Ministry of Water Resources to implement.

11.65.5 Recommendation

Hon. John Ngbede has demonstrated an act of gross dishonesty by brazenly circumventing the decision of the State Executive

Council (the highest policy making body of the State), for his selfish ends. He is therefore not fit to hold public office and should accordingly be barred from holding any public office in Benue State.

11.65.6 Comment

Government accepts the recommendation.

11.66 Misappropriation involving the sale/lease of Government owned Enterprise - The State Government at various times between 2011 and 2015 sold/leased the following Government firms and expended without appropriation:

i.	Benue Breweries Ltd.	-	N 400,000,000.00
ii.	Ben Fruits Nig. Ltd.	-	N 150,000,000.00
iii.	Agro Millers Ltd.	-	N 400,000,000.00
iv.	Lobi Cassava Flour Mills	-	N 24,000,000.00
v.	Taraku Mill Ltd.	-	N 300,000,000.00
vi.	Golf Course	-	N 5,000,000.00
vii.	Benue Hotels.	-	N 12,000,000.00
viii.	Fertilizer Blending Plant	-	N 60,000,000.00
	Total amount realized	-	N1,297,000,000.00

Records from the accounts of the State Ministries of Commerce and Industries, Agriculture, and Culture and Tourism show that the funds were withdrawn in cash without accountability.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Terfa Ihindan Hon. Egbiri Idaah	Refer to: CW5 in vol.1 CW27 in vol. 1 Exhibit 35

11.66.1 Recommendation

Dr. Gabriel Suswam and Hon. Terfa Ihindan should jointly and severally refund the sum of **N1,274,000,000.00** (one billion, two hundred and seventy-four million naira) as contained in numbers (i) – (v) above.

11.66.2 Comment

Government accepts the recommendation.

11.66.3 Recommendation

Hon. Egbiri Idaah should refund the sum of **N5million** (five million naira) received as lease proceeds of the Benue Golf Course which he misapplied.

11.66.4 Comment

Government accepts the recommendation.

11.67 **Receipt and misappropriation of N2.0billion reimbursement from Federal Government for the Greater Makurdi Water Works in 2009.** This amount was reimbursed and an account

opened in the Ministry of Water Resources specifically for the purpose of warehousing and utilization of the funds on the Greater Makurdi Water Works. The amount was however, misappropriated as there is no record that the said funds were utilized for the specific project. Moreover, the Ministry of Water Resources could not account for the whereabouts of the funds, despite the fact that the former Commissioner of the Ministry, Hon. John Ngbede confirmed receipt of such funds.

Statements of accounts submitted by both the Ministry of Water Resources and the Accountant-General's Office do not indicate the account into which this fund was deposited and disbursed.

Persons involved	Basis of conclusion
Dr. Gabriel Suswam Hon. John Ngbede	Refer to: CW14 in vol. 1 CW18 in vol. 1

11.67.1 Recommendation

Dr. Gabriel Suswam and Hon. John Ngbede should jointly and severally refund the sum of **N2billion** (two billion naira only)

11.67.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Hon. John Ngbede be prosecuted.

11.68 Illegal deduction of Local Government Council funds of N26,000,000.00 and payment of same to SPACO Sports:- The said amount was illegally deducted and paid to Mr. Ugbeh Ter David, alias Spaco, for no specific purpose. There are also no records of any contract award for which this payment was made in the Bureau of Local Government and Chieftaincy Affairs. The then Permanent Secretary, Mr. Asen Sambe, who effected the payment could not provide a satisfactory explanation or documents relating to the transaction.

Persons involved	Basis of conclusion
Hon. Solomon Wombo Mr. Asen Sambe Mr. Ugbeh Ter David	Refer to: CW 71 of vol.1 Exhibit 324.

11.68.1 Recommendation

Hon. Solomon Wombo, Mr. Asen Sambe and Mr. Ugbeh Ter David (alias Spaco) should jointly and severally refund this sum of N26,000,000.00 (twenty six million naira only)

11.68.2 Comment

Government accepts the recommendation and further directs that Hon. Solomon Wombo, Mr. Asen Sambe and Mr. Ugbeh Ter David (alias Spaco) be prosecuted.

11.69 Receipt of N2billion as reimbursement for the construction of the Otukpo - Oweto Road. The Commission received information that N2billion was received as reimbursement for the construction of the Otukpo - Oweto Road during the period under review. Records from the Office of the Accountant-General did not reflect receipt of this fund. From the written submission of the Permanent Secretary, Ministry of Works and Transport, Mr. Ukeyima Gbileve, “records however make mention of reimbursement of the sum of one billion, nine hundred and ninety-four million, six hundred and sixty seven thousand, five hundred and twelve naira, fifty one kobo (N1,994,667,512.51) which may have been received in the State Government accounts at the Ministry of Finance and not the Ministry of Works and Transport account”.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia	Refer to: Exhibit 364 CW1 in vol. 1 CW2 in vol. 1

11.69.1 Recommendation

Dr. Gabriel Suswam and Hon. Omadachi Oklobia should jointly and severally refund the sum of N1,994,667,512.51

(one billion, nine hundred and ninety-four million, six hundred and sixty seven thousand, five hundred and twelve naira, fifty one kobo)

11.69.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam and Hon. Omadachi Oklobia be prosecuted.

11.70 Receipt and disbursement of N58,800,000.00 by Superintendent Dickson Orlu Pawa. The sum of N50,000,000 (Fifty million Naira) and N8,800,000.00 (Eight million, eight hundred naira) was received on the 21/5/2014 by the then aide-de-camp (ADC) to the Governor, Mr Pawa from the Ministry of Finance for an unknown purpose. The ADC however, confirmed to the Commission that the entire amount was handed over to his principal, Dr Gabriel Suswam.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam	Ref to: CW 101 in vol. 1 Exhibit 297 Exhibit 298 Exhibit 300 Exhibit 296 Exhibit 296A Exhibit 296B

11.70.1 Recommendation

Dr. Gabriel Suswam to refund this sum of **N58,800,000.00** (fifty eight million, eight hundred naira)

11.70.2 Comment

Government accepts the recommendation.

11.71 Payment of N772,858,641.96 to Babcock Electrical Project. The Commission found that payments amounting to the above sum were made between 26/6/2008 and 24/7/2012 at various times. However, the projects in question had earlier been executed and paid for during previous administrations. Besides, Babcock had long left before 1999. In fact, Babcock did not execute any contract during the period under review to warrant such payment.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam	Refer to Exhibit 155.

11.71.1 Recommendation

Dr. Gabriel Suswam should refund the sum of **N772,858,641.96** (seven hundred and seventy two million,

eight hundred and fifty eight thousand, six hundred and forty one naira, ninety six kobo)

11.71.2 Comment

Government accepts the recommendation and further directs that Dr. Gabriel Suswam be prosecuted.

11.72 Misapplication of N79,845,498.00 received as ICT and Sport levy. The Ministry of Education collected N47,907,748.00 as ICT levy and N31,937,750 as sports levy in 2013 and 2015 from secondary schools in the state. The money was completely misapplied as Dr. (Mrs) Elizabeth Ugoh, the then Commissioner and her Director of Planning, Mr. John Weor, could not provide acceptable evidence of expenditures relating to the fund.

Persons involved	Basis of conclusions
Dr. Mrs. Elizabeth Ugoh Mr. John Weor	Refer to: Exhibit 366 Exhibit 367 Exhibit 368 Exhibit 369 Exhibit 369A Exhibit 369B Exhibit 369C

11.72.1 Recommendation

The then Hon. Commissioner, Ministry of Education, Mrs. Elizabeth Ugoh who approved and directed the collection of the ICT levy, and Mr. John Weor, who was the Director in charge of this collection should jointly and severally refund **N47,907,748.00** (forty seven million, nine hundred and seven thousand, seven hundred and forty eight naira only) that was collected and misappropriated during her tenure.

11.72.2 Comment

Government accepts the recommendation and further directs that Mr. John Weor be retired from the Civil Service.

11.72.3 Recommendation

Considering the government policy direction towards free education, the education levies now in force should be reviewed downwards.

11.72.4 Comment

Government notes the recommendation

11.73 The Commission found sadly that upon appointment as the Special Adviser to Governor Suswam in charge of the Bureau of Local Government and Chieftaincy Affairs, Mr Solomon Wombo found in the Bureau's Accountant, Mr Isaiah Ipevnor a willing collaborator, in the massive looting agenda of Local

Government funds by the Suswam Administration. Rather than release Local Government funds to the Council, the Bureau released just enough to pay salaries and then used the balance for irrelevant purposes.

Inspite of the huge sum of over N348billion naira (excluding UBEC funds) that accrued to that tier of government, most local government councils survived on obtaining illegal loans at exorbitant interest rates or even borrowing from the Bureau itself.

Mr Solomon Wombo was the “Lord of the manor” treating the Local Governments funds like personal cash and even appointing signatories to ALGON accounts.

The Permanent Secretaries and Mr Isaiah Ipevnor totally side-lined financial regulations, due process and even money laundering laws.

Persons involved	Basis of conclusion
<p>Hon. Solomon Wombo</p> <p>Mr. Isaiah Ipevnor</p>	<p>Refer to:</p> <p>The relevant sections of this report</p>

11.73.1 Recommendation

Due to his massive looting of Local Government funds and mis-governance of the Bureau, Mr. Solomon Wombo is considered unfit to hold public office. He should in addition

to refunding the amount he looted, be barred from holding public office.

11.73.2 **Comment**

Government accepts the recommendation.

11.73.3 **Recommendation**

Mr Isaiah Ipevnor who played an active role in facilitating the corruption documented in foregoing chapter is equally considered a corrupt public officer unfit to occupy any office of trust in the service. He is therefore recommended for dismissal from the Civil Service of Benue State and in addition to refund the amount stated against him and others jointly and severally.

11.73.4 **Comment**

Government accepts the recommendation.

11.74 **In chapter 2 of this report, the Commission found that within the period under review, a total revenue of over one trillion naira accrued to Benue State.** Rather than commensurate value of development, the Commission has in this and foregoing Chapters, documented findings of monumental acts of corruption. The Report is replete with outright looting, reckless breach of financial regulations and due process. These have bled the State economy and foisted degenerative poverty and disease on majority of the State citizenry. The present administration has

as a result inherited a crippling debt burden with attendant adverse effect to the future of the state.

This state of affairs has been wrought on the good people of Benue State majorly by the former Governor, Dr. Gabriel Torwua Suswam, his Commissioner of Finance, Hon. Omadachi Oklobia and the Permanent Secretary, Mrs Ruth Ijir.

Inspite of the deluge of issues raised against Dr. Suswam and Mr. Oklobia and which were communicated to them, both refused to appear before the Commission or make representation to clear their names.

It is particularly noteworthy that Mr. Omadachi Oklobia reached the zenith of dishonesty when, in connivance with Dr. Suswam, misled the Stock brokers into paying proceeds of sale of shares into an account belonging to a Bureau de change operator which he misrepresented to be a project account of the Ministry of Finance. For a man charged with custody of the finances of the State, this is to say the least, unfortunate.

Persons involved	Basis of conclusions
Dr. Gabriel Suswam Hon. Omadachi Oklobia Mrs. Ruth M. Ijir	Refer to: Relevant sections of this report

11.74.1 Recommendation

For perpetrating the amount of corruption never before known in the history of Benue State, the Commission recommends that Dr. Gabriel Torwua Suswam and Mr. Omadachi Oklobia are not fit to hold public office and should in addition to refunding the sums looted, be barred from holding public office.

11.74.2 Comment

Government accepts the recommendation.

11.74.3 Recommendation

As the Accounting officer of the Ministry of Finance, the Commission blames Mrs Ruth Ijir particularly for completely side-lining financial regulations and due process in the conduct of government financial affairs within the period under review. She is therefore not considered fit to occupy public office and should be compulsorily retired from the civil service of Benue State.

11.74.4 Comment

Government accepts the recommendation.

11.75 Prima Facie evidence of Sundry criminal offence.

The Commission found that besides the recoveries recommended against the various persons in their report prima facie evidence suggesting contract padding/inflation, embezzlement, misappropriation, misapplication, approval above limit, expenditure without appropriation, expenditure without approval, breach of the code of conduct for public officers abuse of financial instructions and regulations, etc have been established.

11.75.1 Recommendation

Persons indicted in this report should be referred to the relevant anti-graft and security agencies for prosecution for the various offences established against them.

11.75.2 Comment

Government accepts the recommendation and further directs that the following persons are also barred from holding any public office in Benue State because of acts of gross abuse of office established against them. They are: Emmanuel O. Atini, Asen Sambe, Andy Uwoukwu, Joseph Kpaakpa and Terfa Ihindan.

ACKNOWLEDGEMENT

The Government of Benue State in accepting the Committee's Report seizes this opportunity to express its appreciation to the Chairman, members and Secretary for their painstaking efforts for producing the Report on which this White Paper is based.

Government has taken into consideration observations, findings and recommendations of the Committee and will ensure that all the accepted recommendations are implemented without delay.