

THE PRESIDENCY



Eh. 7

SPECIAL PRESIDENTIAL INVESTIGATION PANEL
FOR THE RECOVERY OF PUBLIC PROPERTY

30TH April, 2019

CR:3000/SPIP/ABJ/T.4./VOL4/343

The Chairman,
Special Presidential Investigation Panel
For the Recovery of Public Property.

INTERIM INVESTIGATION REPORT
RE: MONUMENTAL STEALING AND FINANCIAL CRIME IN THE
NIGERIA FOOTBALL FEDERATION.

COMPLAINANT: JAMES PETER "M"

SUSPECTS:

1. MR. AMAJU MELVIN PINNICK 'M' (NFF PRESIDENT)
2. DR. SUNUSI MOHAMMED "M" SEC. GENERAL (NFF)
3. BARR. SEYI AKINWUMI "M" (NFF 1ST VICE PRESIDENT)
4. MALLAM SHEHU DIKKO 'M' (NFF 2ND VICE PRESIDENT)
5. ALHAJI AHMED YUSUF 'M' (NFF MEMBER EX.CO.)
6. MOHAMMED CHEKU SALIHU 'M'
7. ALIZOR CHUKS 'M'

PREAMBLE: - This deals with a case of monumental stealing and financial crime in the Nigeria Foot Ball Federation reported against the NFF President and 4 other executives members of the NFF. *The petition was written by one James Peters 'm' of Amal Pepple Estate, Goss Toge Airport Road, FCT Abuja and* addressed to the Chairman Special Presidential Investigation Panel for the Recovery of Public Property and later forwarded to the Director Operations of the

Panel on 19 October, 2018 for thorough investigation and CSP Bashir 'm' Abubakar and team were assigned to investigate and report.

BRIEF SUMMARY OF THE ALLEGATIONS: -

- i. That a company named **Financial Derivative Ltd** was appointed as financial consultant to NFF without following due process, and was charged with sole purpose of illegally ware housing NFF Sponsorship funds instead of using CBN official account of the NFF.
- ii. That **Mediterranean Sport Ltd a company** regularly used by the NFF as marketing agent to collect 40% of its revenue **belongs to Mr. Shehu Dikko** (The 2nd Vice President of the NFF) who is a Director of the Company.
- iii. That Mr. Amaju Pinnick, as the President of NFF, often made the Federation refund money based on Felicitous claims
- iv. That NNF Officials bribed top national Assembly Members in other to get the passage of NFF Bill into Law.
- v. That lots of sponsorship funds of NFF, as well as those of the league management company (LMC) were mismanaged and embezzled .
- vi. That over \$500, 000.00 USD paid into the account of Financial Derivatives Limited to pay the salaries of Gernot Rohr (The German coach of the Super Eagles) was embezzled, as the salaries of the said coach were eventually settled from the Federal Government grants to NFF.
- vii. That NFF sought and got sponsorship from AITEO GROUP an Oil servicing company running into millions of Naira and Dollars for payment of Salaries of all National team coaches, the Federations, CUP and for other areas of Sponsorship.

- viii. That NFF under Pinnick often got involved in double budgeting by collecting allocations from the Federal Government and host states for same. (e.g World Cup and AFCON Qualifiers)
- ix. That the NFF internal Auditors at no time were been allowed to do their work, the NFF are always relying on compromised external condition to audit its account.

INVESTIGATIONS: Upon receipt of the petition, the petitioner was immediately contacted to come and shed more light on the allegations. On the 24 October, 2018 the petitioner adopted the contents of his petition dated 24th April, 2018 and further volunteer an additional statement to the panel. Other witnesses to the allegations were sought for, identification and invited to come and throw more light on the matter. Other documents of evidential values were also recovered in the course of investigations.

On 24th October, 2018 an invitation letter was sent to NFF President requesting the release of the following People: - **(1) Barr. Christopher Green (2) Barr SeyiAkinwumi (3) MallamShehuDikko (4) OtunmbaSiunday Dele Ajayi (5) AlizorChuks and (6) Mohammed Cheku.** That another letter of invitation was addressed to the commandant General Nigeria Security and Civil Defence Corp requesting the release of Mr. David Atabo Director of Finance to interview the Chairman of the Panel through the Director Operations on 31st October, 2018. That Mr. David Atabo honoured the invitation and volunteered his own statement as witness. On 29th October, 2018 the Panel received a letter addressed to the Chairman of the panel attentioning Director Operation from the NFF Secretary General informing the panel that most of the people invited were outside the country for NFF Official assignment and they will appear before the Panel on 23 November, 2018 and further stated that Barr. Christopher Green and Otumba Sunday Dele Ajayi are no longer

members of the NFF Executive committee, having lost out during the elective congress held on 20th September, 2018 in Katsina State.

On 5th November, 2018 an invitation letter was addressed to the NFF President requesting him to interview the Chairman of the panel though director operation on 13th November, 2018. On 1st November, 2018 the NFF 2nd Vice President Mallam Shehu Dikko honoured the invitation and he was Questioned, interrogated in connection to the allegations made against him and wrote his statement under caution and duly signed. Similarly, on 6th November, 2018 he volunteered on additional statement to the panel and brought some documents that belongs to the NFF for their defense.

That other suspects in the case all honoured the invitation and they were all interrogated in connection to allegation against them and they wrote their voluntary statement under caution and duly signed. On 12th November, 2018 the NFF President appeared before the panel with his counsel and after going through the allegations, he then volunteer a written statement under cautioned and voluntarily signed. On 4th December, 2018 the Hon. Minister of Youth and Sports Development appeared before the panel and volunteer a statement. The Minister also submitted the following documents (1) Letter containing sponsorship of the NFF dated 20th July, 2018, (2) EFCC investigation report addressed to his Excellency, Muhammadu Buhari President Federal Republic of Nigeria and the Federal Ministry of Youth and Sport Development report on the committee on the INVESTIGATION OF PETITION ON MONUMENTAL STEALING AND FINANCIAL CRIMES IN NIGERIA FOOTBALL FEDERATION (NFF) FROM 2014 TILL DATE.

Investigation activities was extended to **the Eco-bank in respect of Account No. 1622000675 with account name Mediterranean Hotel Limited requesting the statement of the account from**

1st January, 2015 to 29th October, 2018 and account opening package mandate.

Find below the summary statements of all the parties:

1. **JAMES PETERS 'M' (COMPLAINANT):** - He authored the petition that gave rise to this investigation. He claimed to be an expert in Football Profession by coaching both the Super Eagle and the Green Eagle Team of Nigeria. That he won the Silver with the 11 – 20 National Team and the world stage. He alleged that the Pinnick did executive had were housed NFF funds illegally with Financial Derivative Company Limited embezzled NFF Sponsorship funds and those of the League Management Company (LMC) side lined internal auditors in its operations bribed members of the National Assembly to pass the NFF Bill, refunded money to themselves based on fictitious claims, and that 2nd vice President of NFF was a Director in Mediterranean Sport Ltd, one of the Sporting agents regularly used by the NFF.
2. **ATABO DAVID 'M' (WITNESS):** - He is a civil servant attached to Nigeria Security and Civil Defense Corps as DFA. He served as an account in various ministry including Federal Ministry of Agriculture, Police affairs and NFF all as an accountant. He stated that he advised the NFF Executive committee that all NFF funds meant for NFF be paid into NFF account. That he is not among the officer that handled the operation of financial derivatives because the account is not domiciled with NFF together with the funds with AITEO, but the NFF Executive committee heed to his advice. He further stated that he didn't know anything concerning the 2018 world cup.
3. **CHRISTOPHER GREEN ESQ 'M' (WITNESS):** - He is a legal practitioner by profession and also claimed to be a member of the NFF Executive committee. He stated that he was invited to the

panel in respect of a petition written by one James Peters a former Technical Director of the NFF and in response to that he deposed to an affidavit of facts supported with exhibits which he swore at the High Court of Justice River State on 24th August, 2018, and a copy of complaint made to the DSS H/Quarters Abuja and he adopted it as his witness statement. The affidavit he stated that he is not aware that the financial derivatives limited did not apply on bid to become their financial consultant. That he is aware the Financial Derivatives Limited was engaged by the NFF to advice on financial prudence and proper book keeping of the grants and revenues accruing to the NFF. That he know and verily believe that the account and audit department of NFF are not aware of any accounts being operated by the said Financial Derivatives Company Limited on behalf of the NFF. That he is aware of financial consulting firm known as Financial Derivatives Limited that was introduced to the NFF executive committee members in one of their meetings. Sometimes in 2014 by the NFF current President. That he is aware Mediterranean Sport Limited has one of its Directors and shareholder is ShehuDikko the 2nd vice President of the NFF and also Chairman of the marketing and sponsorship subcommittee of the NFF. That he is aware the Federal Government of Nigeria makes monthly budgeted allocation to the NNF through the CBN in their TSA lodged at CBN, he further stated he deposed to the affidavit in good faith and also believe its contents to be true and in accordance with the Oaths CAP 01, EFN 2014.

4. **MR. SUNDAY AYODELE DELE AJAYI 'M' WITNESS:** - He is a witness in this case and also a former member of the NFF executive. He stated that he was aware of the petition written by the petitioner and he is on support of it and he was also invited to

the panel set up by the Hon. Minister of sports and he made his submission by supporting all the allegations. He further stated that he attached his statement with the affidavit of facts and appendix in support of the entire allegation leveled against the current NFF Executive members from 1st October, 2014 to 29th September, 2018. That his affidavit of facts is a collaboration of the one submitted by Christopher Green Esq.

5. **OYETUNDE ANTHONY ADERIBIGBE 'M' (WITNESS):** - He is a witness in this case and former Head of Protocol Unit of the NFF. He stated that he work with the NFF for over Fifteen years and he have adequate knowledge of the day to day activities of the NFF. That he is in full support of the petition written by the petitioner and further stated that there is always double budgeting in the NFF by approaching State government and Federal with same proposal and when they get the payment they will divert it to their personal pocket. That the Akwa-Ibom State Government in 2014 gave the current NFF President fifty million naira for the furnishing of NFF Secretariat but the said amount was diverted till date. That there is indebtness to the NFF travel agents, Hoteliers and NFF Staff to the tune of over two billion naira which should be investigated. That tone travels Ltd and Geo travels & Tour Ltd are being owned over seven hundred million naira while Hotels such as Agura Hotel, Starview Hotel and Serob Legacy Hotels Wuye are also being owned over five hundred million naira. He mentioned the addresses of the companies involved in the NFF activates which include Financial Derivatives Company Ltd at No. 9 Adejo Street Victoria inland Lagos State. Geo Travels & Tours Ltd at plot 2b OyinkaAbayomi Drive Ikoyi Lagos State and TONE TRAVELS & TOURS LTD Plot 285 AkinoLugbade street Off AdeolaOdeku street Victoria inland

Lagos State. On 30th November, 2018 he volunteer additional statement to the panel and he stated that the international friendly match found itself but since the executive committee Led by AmajuPinnick came on Board it has always been Nigeria paying for all the friendly games and they will use either FIFA or government money and divert it into their personal pocket. The friendly matches played since 2013 among other are Senegal vs Nigeria in Moroco and Nigeria vs Burkina Faso in London in which the NFF executive claimed they paid Burkina Faso \$200,000 US Dollars but the match was eventually not played. That it is on record more than Five Hundred Million Naira (N500,000,000) was donated through private, public, individual and state government and the said amount did not entered the NFF account and the donation were made for the purpose of 2018 world cup. That the Lagos State government gave one hundred million, Abia State government Ten Million naira, AkwaIbom State Government, Fifty million on naira, Rivers State government one hundred million naira, Delta state government Seventy million naira, FIRS Twenty million naira and NNPC gave fifty million naira. He alleged that they collected all these monies without any accountability. He mentioned some properties that belongs to the suspect which include Dr. Mohammed Sunusi Property in Sokoto located at OFF TSAFE Road, a house near Alheri School. The current NFF President properties include No. 3 Oritsejafor close Grawari, Brown hill Event Centre, Plot 6/7 EIF Road, Ogunu, Warri and a Bungalow building on the left on third road behind DBS Delta Borad Casting Service, Asa all in Delta State Nigeria. Another property Parkview estate Ikoyi Lagos State. Mr. ShehuDikko Properties includes house at No.1 River Benue road Maitama District Abuja and House No. 10A Chove Road, UnguwaRimi

Kaduna. Mr. Yusuf Ahmed property includes a house beside the new prison yard, Tunga Mina Niger State. He submitted GEO Travel & Tours application for balance of payment letter of authority to coca-cola contract agreement NFF, Pamodzi sorts marketing Nigeria Ltd and Emzor Pharmaceutical. Memorandum of understanding between NFF and Zenith Bank. Agreement between NFF & NIKE agreement between NFF &Gadbury. Agreement between NFF and AITEO on 4th December, 2018 the volunteer another additional statement to the panel and which signed will assist the ongoing investigation into the NFF financial crime and he submitted the following documents:- (1) Letter from NFF to respective willingness to host any of the National team games, (2) Letter consist of conditions that state would have consist of condition the state would have to accept to hos such games, (3) statement including the retirement of the NFF on how it spent the \$8.4million dollars being payment by FIFA to NFF another letter containing on how 2.3million dollars. (4)The photograph of the NFF new secretariat and search report from cooperate Affairs commission and also he submitted a report of the **committee on the investigation of petition on Monumental Stealing and Financial Crime in Nigeria football Federation (NFF), 2014 to date by the Federal Ministry of Youth and Sport Development.** (5) Letter of request for release of \$2.395,000 dollars from FAP Account by NFF secretary grand. Letter from current NFF secretary Grand to EFCC on the investigation activities on 2014 FIFA world cup payment to NFF.

6. **EWEJA KABIR OLAJIDE 'M' (WITNESS):** He is a civil engineer by academic and a Banker by profession. He is working with Eco-Bank Plc and the account officer to Mediterranean Hotel account

number 1622000675. As requested by the panel he brought the requested documents despite over intention is to get the financial updates of Mediterranean Sport but the account number at over disposal was actually for Mediterranean Hotel.

7. **CHINEDU OKOYE 'M' (WITNESS):** He is a football Administrator that based in Nasarawa state and the Chairman Bimo Sporting club. His complaint is centered on the management of football league in the country and the people saddle with this responsibility. However, he narrated how his club was defrauded of N2.5 million naira by NALCOM Nigeria National league club owner and managers Association under the supervision of NFF and NNL – Nigeria National league. The following people are pointed at Mr. AmajuPinnick, Mr. ChidiOkenwa and Mr. Fresh respectively.
8. **BARR. IYKE LEO IGBOKWE 'M' (WITNESS):** He is a lawyer and football Administrator by profession and currently managing the Bimo Sporting club, a Nigeria National League Clubside playing in the Northern Confederation of Nigeria National League, precisely, he based in keffi- Nasarawa State. His statement there on how AmajuPinnick (NFF Chairman) denied Nigeria Sport community of getting the normal grant from FIFA for the past four years running that has cumulated to \$17.2 million (US Dollars) just because of the inability of NFF to give proper account of 4.6million US dollars. He also highlighted how the Nigeria National League are been run under him such that slots are illegally created with the conspiracy demons NFF, NNL and NALCOMA. That for each of the slots created N12.5million was raised and meant to be going into the account of NNL but rather it was going into the pockets of greedy individuals. He also mentioned about match fixing and wrongful expansion of his club

–BIMO sporting club, unfortunately, the last two fell out of the Jurisdiction of this panel. However, he indicted Mr. AmajuPinnick, Mr. Ahmed Yusuf Fresh, ChidiOkenwa, Mr.Chidi Offer.

9. **SOLOMON SELCAP DALUNG 'M' (WITNESS):** He is a witness in this case and the current Minister of Youth and Sports Development. He stated that he is reporting a case of fraud in NFF following FIFA report of Audit, the report of EFCC and Ministries committee set up by the Federal Ministry of Youth and Sports Development whether sum of 16 million USD was misappropriated by NFF between 20014 -2018 while about 1.4 million USD and 1.4 billion naira was accounted for from sponsorship paid to NFF. That the NFF official violated procurement Act by awarding contracts without following due process. He submitted the Report of his ministry committee of investigation on monumental stealing in NFF, EFCC report on investigations of NFF and financial report by the DFA of NFF and he further stated he is always ready to make himself available any time if the process of investigation his attention.
10. **YUSUF AHMAD (AKA-FRESH) 'M' (SUSPECT):** He is a suspect in this case and he is holding many position in the NFF which include, the chairman Niger State football Association, member of the NFF executive committee representing North Central of Zonal Nigeria, Chairman Technical and Development Committee of the NFF and Presently he is the vice chairman referees committee of the NFF. He stated that the issue of Financial Derivatives was discussed and approved during the NFF Annual Grand Assembly in Lagos, this was done since 2014 before the coming TSA in 2015 by the Mohammed Buhari Administration. He further denied everything concerning the petition because he is not involve in

the day to day activities of the NFF he only come when there is board meeting.

11. **SHEHU DIKKO 'M' (SUSPECT):** He is the 2nd Vice President NFF and he stated that this matter under investigation has been investigated by EFCC and that he has submitted all copies of their submission to EFCC. The suspect having digested the petition, before him dated 24/04/2018, he said that the petition was totally no substance but a scheme design by a certain group of opposition supported and goaded by the Minister of Sport Solomon Darlong with the singular aim of posing for a regime change at the NFF. He further stated that the petition is a gang up between the petitioner, the same Minister and some disgruntle former member of the NFF board and staff who seems to have lost out and are doing all they could do to distract and tarnish the image of the current NFF Executives. He also stated that the involvement of the Minister of Sport induce to tag the NFF Executive most especially his humble self since his assumption of office in 2015. And that he has documentary evidence to prove. That with regards to the other allegations against the NFF they are false born out of mischief and ignorance. He further stated that Financial Derivatives Company Ltd appointed in 2014 to help add credibility to NFF sources of private funds in 2014, while there was no APC Government talkless of TSA. That all the funds get from the sponsors are duly audited by PWC and captured in the NFF Annual Audited account. That he denied the issue of paying 40% to sponsor and he said no any sponsor is paid 40% and he challenge the petition to come with prove. He denied the allegation of bribing the national members to pass the NFF bill in to law that is before the president for assent. That about all the sponsorship the agents, the Honourable Minister of Youth and

Sports was duly communicated and inclusion due referred to the Panel to the submission of documents regarding the sponsorship and agency in the NFF.

12. **AMAJU MELVIN PINNICK 'M' (SUSPECT)**: He is a suspect in the case and the incumbent President of the NFF. He stated that the position he held before which include, Chairman, Delta State Sport Commission from 2012 – 2014. He also stated that as NFF President he has no salary, no official car and house. That he has no impress and currently he has not been paid for over 14th months. He is only entitled to estacode or duty tour allowance and he was served with asset declaration form on 12th November, 2018 and he promised to come back on 13th November, 2018 to continue with his statement after writing his autobiography.

FINDINGS: - After a pain taking perusal of the statements of the petitioner, suspects and witnesses and a critical appraisal of documents so far received and or recovered during the course of investigations the following findings emerged:

1. That **Financial Derivatives Company** has been working for the NFF as financial consultants and fund managers to NFF since 2014 and were appointed in accordance with the resolution of the NFF General Assembly ("Congress" - which is the supreme legislative and decision making body of the NFF) at its meeting held at EKO Hotel & Suites on 23rd November 2014.
2. That **Financial Derivatives Company only managed funds for NFF** as contained in NFF contractual obligations

with its sponsors and at the request of the sponsors to ensure prudent and accountable management of the sponsor funds.

3. **The application and management of all sponsor funds domiciled with Financial Derivatives are audited by Price Water House and included in the NFF annual audited accounts.**
4. **That the Petitioner did not provide any proof or leads to support his allegation that NFF Sponsorship funds and those of the League Management Company are embezzled.** NFF and LMC, on their part, provided their separate audited account or financial statements to the Panel to show published records of their finances and expenditure. These same documents have also been provided to the Ministry of Youth and Sports in the documents submitted by NFF to the Ministerial Investigation Committee. The NFF averred that the LMC is private limited liability company that is run in line to the CAMA laws for the benefit of participating clubs in the league and the LMC source its funding entirely from private sector through the sale of advertising rights to the competitions they organize. Shehu Dikko, the Chairman of the LMC, further declared that and, submitted evidence to show that, in 2013 when the LMC was formed he personally put in over N88m to support the take-off of the league until sponsors were secured and that as the Chairman of the league he has personally guaranteed a N100m operating revolving facility for the league from Zenith Bank Plc to ensure it keeps operating

as a business with adequate cash flow. The LMC Chairman further stated that the LMC started from ground zero in 2013 with no grants or support from any party but have worked together along with NFF over the years to create the value everyone is seeing today.

5. **That Contrary to the Petitioner allegation, the NFF provided physical vouchers and financial documents to prove that the NFF internal auditors do perform their functions as required by Law.** Furthermore, the NFF internal auditors are posted by the office of the Auditor – General of the Federation to their position in the NFF and not appointed by the Executive Committee of the NFF. The NFF internal auditors are civil servants answerable to the Auditor - General of the Federation.
6. **That the petitioner did not provide any evidence in support of his very serious allegation of NFF bribing members of the National Assembly to pass the NFF Bill.** It is further established that the NFF Bill has been in the National Assembly since around 2006 and the National Assembly passed the last NFF Bill in March 2017 yet to be presented to President for assent.
7. **That the Search Report received from the Corporate Affairs Commission disclosed that Mallam Shehu Dikko, the NFF 2nd Vice President ceased to be a Director in Messrs Mediterranean Sports Limited since May 13, 2014.** This was prior to his taking-up of the executive position

on the NFF Executive Committee. Furthermore the search report showed that the Mediterranean Sports was incorporated on 14th October 2004 and **Mallam Shehu Dikko was never a shareholder/owner or Director of the company contrary to the claims by the Petitioner.** It is established that Shehu Dikko only associated with Mediterranean Sports Ltd as a nominal director between 27/8/2013 to 13/05/2014.

8. That it was further established that Mediterranean Sports undeniably did secure the Aiteo Sponsorship for NFF among others and this is contained in the contractual documents signed between NFF, the Sponsors and Mediterranean and as confirmed by the Sponsors themselves.
9. That it was established that Mallam Shehu Dikko prior to becoming a member of the NFF Executive Committee has been a long time sports marketing and development consultant, consulting for FIFA (2004), raising funds for the Nigeria Football since 2006, consulting for National Assembly Sports Committee (2008), organising the tour of Manchester Utd FC and Portsmouth FC both of England to Nigeria (2009) among others. It is established that ShehuDikko has been operating in the Sports Marketing

industry more than a decade before he got into the NFF Executive Committee.

10. That the NFF averred that Marketing Consultancy is not a contract to be understood in the traditional sense but rather, it is a Value Added Service Contract/partnership to NFF in that the marketing company involved is mandated to source for funding for NFF and ONLY gets paid upon delivery or successful performance (NFF gets a sponsor/funding). **The Certified True Copies of the sponsorship Contracts submitted to the Panel by NFF Marketing department contains terms clearly indicating the marketing agents that brought each sponsors and their role.** This established that the issue of marketing agency is a tripartite agreement between NFF, the Sponsor and the Marketing Agents and has no indication of fraud/diversion /concealment as being alleged by the Petitioner since the parties involved are all aware of the transactions and it is established global standards. The NFF further averred that under its marketing strategy, every person or entity that introduce/secure a sponsor to NFF is entitled to commission as per agreed. It is established that in addition to Mediterranean, there are other several companies providing the same services to NFF.

11. **That the Petitioner did not provide any proof or evidence in support of his allegation that Mediterranean Sports collect 40% commission from sponsor's funds. The NFF submitted appointments letter of Mediterranean Sports to confirm that the company is paid only 20%. Curiously, even the payment instruction document from NFF to Financial Derivatives to pay Mediterranean which the petitioner provided as evidence in this respect clearly stipulates 20% as the fee being paid contrary to the claims of the petition. Additionally, the Ministerial Committee report confirmed that the NFF Exco approved 20% as commission for sponsorship deals as contained in page 5 of the 19th NFF Executive Committee Meeting. The Ministerial Committee concluded that the 20% Agency Fee to Mediterranean Sports was done in consonance with the NFF Exco's approval.**
12. That the NFF Sponsorship Contracts with the sponsors which were reviewed confirms that Mediterranean Sports Ltd are the agency that introduced and structured the agreements between the NFF and the sponsors upon which it was being paid the agreed 20% fees. It is confirmed that 3 (three) other companies are also engaged with the NFF in providing similar services to the NFF.
13. That the Petitioner did not provide any evidence or leads that the person petition against refunded money to them selves based on fictitious claims running into millions of Naira and

Dollars without proof of such expenditure. Not a single voucher or financial instrument was produced by the Petitioner to support his allegations.

14. **That it is established that none of persons petitioned against are signatories to or in control of NFF bank accounts domiciled with CBN.**
15. **That the Petitioner could not provide any proof that the Super Eagles coach Gernot Rohr is paid by NFF from public funds. The Ministerial Investigative Committee Report confirmed that Gernot Rohr is being paid by Financial Derivatives from funds made available by the sponsor.**
16. **That it is established that all NFF funds including sponsorship and donor funds are duly audited and captured in the NFF annual audited account.** Furthermore, open source information (Media Reports provided by the NFF confirmed that all NFF sponsorship contracts are signed and unveiled publicly, with involvement or participation in some cases of the Ministry of Youth and Sports. Members of the NFF Executive Committee and Management are also always present as well as the general public. This contradicts the unsubstantiated allegation of secrecy around these contracts made by the petitioner.
17. **That it is established that the NFF provides the Hon. Minister of Youth and Sports with detailed information on its sponsorship activities and applications of the**

sponsors or donor funds. The Ministerial Investigation Committee in its report confirms this much. Some of the letters submitted by NFF to Panel includes letters to confirm the unbundling of NFF Marketing Consultants arrangements from exclusive to non-exclusive contracts and the appointment of Mediterranean Sports and the use of Financial Derivatives Company to Manage AITEO sponsorship, receipt and utilization of FIFA and CAF grants etc.

18. **That the Petitioner did not provide any proof or leads that the NFF engages in double budgeting nor any evidence that Government gave money for any NFF activity and NFF transferred the same activity to any State Government.**
19. **That the Petitioner did not substantiate the allegation that NFF Executive Committee violates the TSA with the use of Financial Derivatives Company.** It is established that Financial Derivatives Company were appointed in November 2014 to serve as fund Managers to NFF sponsors who demand to be in control of their funds. This appointment is well over a year before the commencement of TSA Policy by Government. The NFF averred that, NFF is not a revenue generating agency of Government but is a sports organization or body that secures funding from grants, Sponsors, partners for its sole activity of football organization and administration. NFF averred that the sponsors reserve the right, if they so choose, to also keep their money and demand that NFF serve

them invoices for operations to pay directly and that the sponsors therefore can also use the services of fund managers to ensure proper accountability of their funds. NFF further averred that the unprecedented flurry of sponsors into the NFF activities is driven by the flexibility provided to the sponsors to be in control of their funds. NFF further averred that due to the nature of their operations they have already written to the Government seeking for complete exemptions from the TSA and is being favorably considered.

20. That all the suspects who were invited and later release on bail refused to report back to the panel hence they jumped bail.
21. That all the suspects were issued with asset declaration forms of the panel to fill and returns the same but they vehemently refused to do so.
22. That even though the issue of financial embezzlement of public funds is still under investigation, refusal to fill and submit the asset declaration forms of the panel is a criminal offence which is enough to charge the suspects to court on that charge.

CONCLUSION/RECOMMENDATION: From the foregoing findings and considering the facts available in the case file, there is much to be done as all the companies mentioned by both the petitioner and the suspects are yet to be reach to get their side of the story. Therefore the following companies need to be invited to come and shed more light to the panel concerning the issue of agency and sponsorship in the NFF:-

- i. **Mediterranean Sport Limited**
- ii. **Hot Sport Nigeria Limited**

**Pamzi Sport Marketing Limited
Financial Derivatives Company Ltd**

ISORS

**NIKE 2. AITEO GROUP 3. AITEO ANNUAL AWARD 4. NIGERIA
BEWERIES 5. EMZOR 6. COCA-COLA 7. TOM TOM 8. AITEO
NATIONALTEAM 9. AITEO FEDERATION CUP 10. IXBET 11. IGI
PAY PORTE 12. ZENITH BANK 13. SIMBA 14. PEAKMILK 15.
WAPIC**

**3. GLOBACOM NIG. LTD 16. NNDC 17. NBL 18. GUINNESS 19. IGI
LTD**

20. BRILA SPORT 21. FIFA 22. PRICE WATER HOUSE

● Meanwhile, while investigation into the case is in progress and effort is being intensified to arrest the suspects who jumped the administrative bail already granted to them by the Panel. It further is recommended that the duplicate case file be forwarded to the Legal Unit of the Panel for vetting and legal advice.

Above for your information and further directives, please.

**CSP BASHIR M. ABUBAKAR
GENERAL INVESTIGATION
SPIP**