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Nigeria Football Federation

Office of the General Secretary

Headquarters:

Plot 2033, Olusegun Obasanjo Way, Zone 7, Wuse, Box 5101, Garki - Abuja, Nigeria.

Email: nigeria_fa@yahoo.com

Ref. No: NFF/OGS/GEN/Vol. XXI/102

8th July, 2019

The General Secretary
Confederation Africaine de Football (CAF)
3, Abdel Khalek Tharwat Street
El Hay El Motamayez
6th October City
Arab Republic of Egypt

Dear General Secretary,

RE: REPLY TO LETTER FROM SPECIAL PRESIDENTIAL INVESTIGATION PANEL ON RETIREMENT OF 2014 WORLD CUP PAYMENT MADE TO NIGERIA FOOTBALL FEDERATION

Please accept the sporting regards of the President, Members of Executive Committee and Management of the Nigeria Football Federation.

First and foremost, the Nigeria Football Federation is surprised that as your affiliate, the Confederation Africaine de Football (CAF) would receive a letter with regards to an investigation into its activities from an agency in Nigeria, and CAF would proceed to reply such a letter without seeking some clarification/explanations from the NFF.

We are in possession of a letter from the Special Presidential Investigation Panel on Recovery of Government Property (SPIP), dated 10th June 2019, and signed by its chairman, Chief Okoi Obono-Obla, seeking information from CAF as part of its 'investigation' into 2014 FIFA World Cup payment made to the Nigeria Football Federation. We are also in receipt of CAF's response, dated 30th June 2019, and signed by the General Secretary, Mouad Hajji.

As has been the case with all activities and utterances of the Special Presidential Investigation Panel against the Nigeria Football Federation since October 2018, the letter sent to CAF on 10th June 2019 was, to say the least, malicious, misleading, frivolous and totally unrepresentative of the facts of the matter.

First and foremost, we must state here categorically, we are not aware of any investigation by this SPIP regarding the transaction under reference and the SPIP has never requested the NFF and/or enquired from the NFF any clarifications and/or information with respect to such. Furthermore, the Nigeria Football Federation, at no time ever claimed and/or documented anywhere in its financial record to have paid money to the Confederation of African Football to attend the CAF Congress held in Cairo, Egypt on 7th April 2015. Rather, the only records the NFF has regarding any financial dealings with CAF are the records of the inflow NFF received from CAF at various times which are duly reported, audited and recorded in NFF Annual Audited Account prepared by PriceWaterHouseCoopers (PwC).

As the attached documents (which form part of the payments vouchers/retirement documents with regards to the 2014 FIFA World Cup payment expenditure) would show, the CAF Congress was ONLY one item on the disbursement of the sum of \$565,471.00 (Five Hundred and Sixty-Five Thousand and Four Hundred and Seventy-One American Dollars Only) that was quoted by the SPIP. Indeed, the NFF had on 2nd April 2015, withdrew the total sum of \$565,471.00 from its Domiciliary Account being payments for 5Nr distinct activities including estacode payments to NFF delegation (3Nr Persons) traveling to the CAF Congress in Egypt via payment voucher number DOM/PV/44 which now carry the narration “Payments for CAF Congress in Egypt and Others”

The amount of **N60,000** (Sixty Thousand Naira Only) and **\$19,269** (Nineteen Thousand and Two Hundred and Sixty-Nine American Dollars Only), (item 1 on the Payment voucher/retirement document) were the ONLY sums expended on the CAF Congress, and this was NOT paid to CAF, but constituted local transport (N60,000) and estacode allowances (\$19,269) for the NFF delegation (3Nr PERSONS) that travelled to Egypt for the Congress in 2015. However, the bank records’ narration only captured payments for “CAF Congress in Egypt and Others” as the narration for the payments, for the fact that the CAF Congress estacode was item number 1 on the Payments vouchers among the 5 items being paid for.

This clarification would have been made and the issues clearly explained had the CAF Secretariat brought the letter from the SPIP to the attention of the NFF.

As can be seen clearly from the attached payment voucher/retirement document, the detailed breakdown of the 5Nr payments captured on the payments voucher/documents for the payment of \$565,471.00 on 02/04/15 with the narration payments for CAF Congress and others are:

1.	CAF Congress in Egypt	\$ 19,588.15
2.	Cost of Super Falcons’ 2016 Olympics Qualifying second leg match against the women’s national team of Mali (Match Expenses and Players Bonuses and Allowances)	\$237,161.70
3.	Nigeria U23 national team’s 2016 Olympics Qualifying second leg match against Zambia (Match Expenses and Players Bonuses and Allowances)	\$212,078.41
4.	Severance Allowance for the former NFF General Secretary – Musa Amadu - who resigned on 18 th March, 2015	\$ 88,297.90
5.	NFF Management salaries for the month of February 2015	\$ 8,344.95
	Gross Total	\$565,471.11

Unfortunately, as with other ongoing issues in Nigeria and due to the desperation of the elements working over time to destroy Nigerian Football having failed to take control of the NFF through the legitimate means (elections), they picked up the foregoing payment "narratives" among others from the NFF raw financial data and went to media claiming NFF had spent these huge sums for the CAF Congress in 2015 just to embarrass the NFF. The NFF duly issued several press releases to clear these issues and to date no agency of Government including the SPIP has contacted the NFF to clarify these false and misleading media reports.

Consequently, the misleading letter from Chief Okoi Obono-Obla of the SPIP to CAF under reference (without ever contacting the NFF) is certainly in furtherance to these efforts by disgruntled elements seeking to destroy Nigerian Football and to whom Chief Obla and his SPIP have apparently lend their offices and authority, and to do FORUM SHOPPING FOR WHERE TO FIND ANY WRONG DOING AGAINST THE NFF AND/OR ITS OFFICIALS to be used to achieve what they failed to achieve through the ballot box.

Indeed, since January 6, 2018, Chief Okoi Obono-Obla had actually went to the media to make press statements claiming to have established a prima facie case against the NFF and its officials. The NFF duly protested this statement and petitioned the Minister of Justice and Attorney General of the Federation through our legal advisers on January 7, 2018 against Chief Obla and his SPIP. The NFF further instituted a court matter against Chief Obla and his SPIP at the Federal High Court, Abuja under SUITE NO: FHC/ABJ/CS/17/2019 challenging the power and authority that Chief Obla and his SPIP had under the law to even claim to be investigating the NFF. This case is still in court. Furthermore, the Attorney General of the Federation (AGF) duly directed Chief Obla and his SPIP to hand over the file of his "investigation" against NFF for review but they have failed to do so to date as they have nothing incriminating or proof of wrong doing against the NFF and its officials except the concocted and false allegations which they have no proof to support, and thus the consistent forum shopping looking for wrong doing of the NFF which the misleading letter from SPIP to CAF clearly illustrates.

More than the above and the foregoing notwithstanding, we would have expected first and foremost, that the CAF Secretariat would have drawn the attention of the SPIP to the FIFA Code of Ethics that stipulates without any ambiguity which institution has the prerogative to audit/investigate/inquire about monies paid to Member Associations of FIFA by FIFA. That institution, of course, is exclusively FIFA, and no other agency/ministry/panel or by whatever name constituted.

The NFF would like to use this opportunity to apprise the CAF Secretariat of the various shenanigans being put in place and actively pursued by some anti-football elements in Nigeria to work against the administration of Mr. Amaju Melvin Pinnick and by implication the smooth running of football in Nigeria. Unfortunately, and from all available facts, Chief Obla and his SPIP have lend their offices and authority to these persons working against the NFF and thus aligning with them to witch-hunt, persecute and destroy the good names of the NFF and its targeted officials in the guise of investigations. We should have confidence that CAF would do its utmost to discountenance these elements and protect the interests of association football in Nigeria and Africa at large.

For the good of the game, we expect that CAF would take all precautions, including carrying along its legal and other relevant departments, when receiving this kind of message/letter, and avoid being used as a launch-pad for anti-football activities by negative forces/elements opposed to peace and tranquility in the global football sphere.

How, for example, would the General Secretary and other officials of the Confederation of African Football feel, should it read in the media a headline like 'CAF disowns NFF'? That is a stark possibility as the mischievous elements that we speak of have a way of leaking every document/letter/message/mail to the media and use it in a misleading manner just to achieve the purpose of embarrassing the NFF.

In conclusion, please find attached the copies of the payments vouchers /retirements for the payment of the 5Nr cost centers totaling the \$565,471.11 (note only \$541,737 was actually withdrawn due to exchange rates and Naira component of the transaction among others) made by the NFF on 02.04.2015 under the narration "Payments for CAF Congress in Egypt and Others" for your information and records. Furthermore, find attached for your guidance the NFF audited accounts by PwC for the year 2015 which clearly captured the inflow received by NFF from CAF and other sources such as FIFA, Sponsors and Subvention from Government for the year 2015. It is instructive to state here that nowhere in this audited account did NFF report to have spent any sums whatsoever in paying CAF for either CAF Congress in Egypt and or any other payment for that matter. Indeed, the NFF has consistently maintained proper records of all its finances including publishing its audited accounts and have since 2014 maintained the services PriceWaterHouseCoopers (PwC) as Independent Auditors and Financial Derivatives Company as Financial Consultants, among other world class firms.

Please note that the NFF would ultimately take up this matter further with the Nigerian Government and indeed the SPIP for obvious reasons as we totally find these malicious actions of Chief Obla and his SPIP unacceptable and clearly driven by ulterior motives.

While thanking you for your expected co-operation and understanding in this regard, please kindly accept the expression of our highest sporting regards.



**DR. MOHAMMED SANUSI
GENERAL SECRETARY**

Cc: FIFA



THE PRESIDENCY



SPECIAL PRESIDENTIAL INVESTIGATION PANEL FOR THE RECOVERY OF PUBLIC PROPERTY

10th June, 2019

The General Secretary,
Confederation of African Football,
6th of October City,
Cairo, Egypt.

Dear Sir,

INVESTIGATION ACTIVITIES ON RETIREMENT OF 2014 WORLD CUP PAYMENT MADE TO THE NIGERIA FOOTBALL FEDERATION.

This Agency is investigating the Nigeria Football Federation (NFF) on the Fifa 2014 World Cup payments and other financial transactions and payments made to CAF. On 2nd of April 2015 and 16th of April 2015 respectively, the NFF led by its President Mr Amaju Melvin Pinnick also 1st Vice President of CAF claimed to have spent and or made payments to your organization the sum of **\$565,471,00** to attend the said Congress on the above stated date in Cairo, Egypt. Please kindly clarify if you received such payments from the NFF to attend the said Congress.

Further, is it standard practice for official delegates from member Football Associations to pay to attend your Congress?
And finally, what is the official delegation required by CAF from member Football Associations to attend its Congress and what is CAF's financial and other obligations /responsibilities towards its member Association in this connection.

Please we solicit your urgent response which will assist us on quick completion of our activities.

Accept the assurances of my high regards.

Chief Okoi Obono-Obla
Chairman

Cc: President CAF

OFFICE OF THE SPECIAL ASSISTANT TO THE PRESIDENT ON PROSECUTION
Federal Ministry of Justice, Shehu Shagari Way, Maritama, Abuja



Chief Okoi Obono-Obla
Chairman
**Special Presidential Investigation Panel
For the Recovery of Public Property**

Cairo, 30 June 2019

Subject: Reply to your letter dated 10th of June titled "the investigation activities on retirement of 2014 World Cup Payment made to the Nigeria Football Federation"

Dear Mr. Chairman, Chief Okoi Obono-Obla,

Reference to your correspondence dated 10th of June 2019, in which you requested clarification on the payments made by the Nigerian Football Federation (NFF) for its participation to the CAF Congress of April 7, 2015 in Cairo, I wish to clarify you the two following points:

1. Referring to the financial report (please find the enclosed copy, approved by the 2015 General Assembly), it appears that CAF did not receive any payment from the Nigerian Football Federation (NFF);
2. The participation of all the National Associations in the Congress is free and requires no contribution from the latter to the holding of these General Assemblies and the expenses are borne by the CAF for all the representatives of the participating federations at these congresses.

In conclusion, I confirm that no contribution from the NFF has been received by CAF.

While remaining at your disposal for more clarifications, please accept, dear Mr. Chairman, our most sincere greetings.

**CONFEDERATION AFRICAINE
DE FOOTBALL**

Mouad HAJJI
General Secretary



EXPENDITURE ON \$1,080,000.00 FROM CAF

1ST PAYMENT

	N	\$
1 CAF Congress in Egypt	60,000.00	19,269.00 ✓
2 Super Falcons vs. Mali 2 nd leg	14,802,500.00	158,425.00 ✓
3 U-23 Male Zambia vs. Nigeria	11,575,582.00	151,570.00 ✓
4 Former General Secretary's Severance Allowance	16,600,000.00 ✓	-
5 Management Salaries for February, 2015	1,568,849.82	-
Total	<u>N44,406,931.82</u>	<u>\$329,264.00</u>

Exchange: Naira: $N44,406,931.82 \div 188 = \$236,207.00$
 Dollar: $= \$329,264.00$
\$565,471.00

2ND PAYMENT

	N	\$
1 Requirement for Beach Soccer Tournament	10,198,270.00	191,190.00
2 Requirement for Super Falcons Visa to Canada	5,097,000.00	
3 Airticket, DTA for VP/Otunba	416,000.00	
Total	<u>N15,708,280.00</u>	<u>\$191,190.00</u>

Exchange: $N15,708,280.00 \div 196 = \$ 80,144.28$
 $+ \$191,190.00$
\$271,334.28

SUMMARY: 1ST PAYMENT = **\$565,471.00**
 2ND PAYMENT = **\$271,334.28**
GRAND TOTAL = \$836,805.28

BALANCE AT BANK = \$243,194.72

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28 Misappropriation of funds

1.

Persons bound by this Code shall not misappropriate funds of FIFA, the confederations, associations, leagues or clubs, whether directly or indirectly through, or in conjunction with, third parties.

2.

Persons bound by this Code shall refrain from any activity or behaviour that might give rise to the appearance or suspicion of a breach of this article.

3.

Violation of this article shall be sanctioned with an appropriate fine of at least CHF 100,000 as well as a ban on taking part in any football-related activity for a minimum of five years. The amount of misappropriated funds shall be included in the calculation of the fine. The sanction shall be increased accordingly where the person holds a high position in football, as well as in relation to the relevance and amount of the advantage received.

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Part III. Organisation and procedure Chapter I: Organisation / 25

Section 1: Competence of the Ethics Committee**30** Competence of the Ethics Committee

1.

The Ethics Committee has the exclusive competence to investigate and judge the conduct of all persons bound by this Code where such conduct:

- (a) has been committed by an individual who was elected, appointed or assigned by FIFA to exercise a function;
- (b) directly concerns their FIFA-related duties or responsibilities; or
- (c) is related to the use of FIFA funds.

2.

Where such conduct affects a confederation, a single association or several associations from the same confederation and where said conduct is not directly related to FIFA matters, the Ethics Committee shall only be entitled to investigate and judge the case when said conduct has not been investigated and judged, and/or cannot be expected to be investigated and judged, by the relevant judicial bodies of the association or confederation concerned. In particular, should no proper proceedings be taken at national and/or confederation level within three months as from when the matter became known to the Ethics Committee, the Ethics Committee shall be entitled to investigate and judge the respective matter.