

TABLE OF CONTENT:

1. Preamble
2. Committee Composition
3. Terms of Reference
4. Schedule of Activities
5. Methodology
6. Appearances of Invited Persons
7. Summary of Testimonies on Oath
8. Inspection of Projects
9. Findings from Memos, Documents, oral testimonies and on the Spot Inspection on:
 - i. Loans (Domestic & Foreign)
 - ii. Projects- Processes of Award of Contracts of the following MDAs:
 - a. Ministry of Agriculture
 - b. Public Works and Infrastructure
 - c. Finance
 - d. Planning and Budget
 - e. Kaduna Capital Territory Authority
 - f. Kafanchan Municipal Authority
 - g. Zaria Metropolitan Authority
 - h. Kaduna Roads Agency (KADRA)
 - i. Kaduna State Power Supply Company (KAPSCO)
 - j. Kaduna Inland Revenue Service
 - k. State Universal Basic Education
 - l. Kaduna State Water Corporation
 - m. Kaduna Market Development & Management Company Ltd
 - n. Pension Bureau
 - o. Kaduna Mining Company Ltd
 - iii. Contractors
 - iv. Consultants
10. Executive Summary
11. Recommendations
12. Conclusion

ACRONYMS

1.	ADP	-	African Development Bank
2.	CCECC	-	Chinese Civil Engineering Construction Company
3.	KADRA	-	Kaduna State Road Agency
4.	KADPPA	-	Kaduna State Public Procurement Agency
5.	C.V.	-	Certificate of Variation
6.	CBN	-	Central Bank of Nigeria
7.	KADSWAC	-	Kaduna State Water Corporation
8.	KADA	-	Kaduna Agricultural Development Agency
9.	KADIPA	-	Kaduna State Investment Promotion Agency
10.	KAPSCO	-	Kaduna State Power Supply Company
11.	J.V.	-	Joint Venture
12.	S.A.	-	Special Adviser
13.	KSCTA	-	Kaduna State Capital Territory Authority
14.	ZMA	-	Zaria Municipal Authority
15.	KMA	-	Kafanchan Metropolitan Authority
16.	KADIRS	-	Kaduna State Internal Revenue Service
17.	MDAs	-	Ministries, Departmentst and Agencies
18.	D.G.	-	Director General
19.	M.D.	-	Managing Director
20.	RETC	-	Revised Estimate of Total Contract
21.	P4R	-	Performance For Result
22.	TSA	-	Single Treasury Account
23.	DBS	-	Define benefit Scheme
24.	MLD	-	Million Litres Per Day
25.	KVA	-	Kilo Watts Arm per
26.	K.W.	-	Kilo Watts
27.	RAMP	-	Random Access Mobility Project
28.	IDA	-	International Development Agency
29.	IDB	-	Internal Development Bank

**KADUNA STATE HOUSE OF ASSEMBLY
FEDERAL REPUBLIC OF NIGERIA**

**REPORT OF THE AD-HOC COMMITTEE ON INVESTIGATION OF LOANS,
FINANCIAL TRANSACTIONS, CONTRACTUAL LIABILITIES AND OTHER
RELATED MATTERS OF THE GOVERNMENT OF KADUNA STATE FROM 29TH
MAY, 2015 TO 29TH MAY, 2023.**

PART ONE

1.00 PREAMBLE:

1.01 The Kaduna State House of Assembly at its One Hundred and Fiftieth (150th) Sitting on Tuesday, 16th April, 2024, RESOLVED and CONSTITUTED an Ad-hoc Committee to investigate Loans, Financial Transactions, Contractual Liabilities and other Related Matters of the Government of Kaduna State from 29th May, 2015 to 29th May, 2023 and to submit its Report to the Hon. House for further Legislative Consideration.

2.00 COMPOSITION:

2.01 The Committee consists of the following Hon. Members: -

S/No	NAME	POSITION
1.	Hon. Barr. Henry Magaji Danjuma	Chairman
2.	Hon. Yusufu Mugu	Deputy Chairman
3.	Hon. Munira Suleiman Tanimu	Member
4.	Hon. Ali Kalat	Member
5.	Hon. Barr. Mahmud Lawal Isma'ila	Member
6.	Hon. Mohammed Alhassan	Member
7.	Hon. Shehu Abubakar	Member
8.	Hon. Barr. Emmanuel B. Kantiok	Member
9.	Hon. Muhammad Nasiru Idris	Member
10.	Hon. Engr. Shehu Yunusa	Member
11.	Hon. Haliru Gambo Dangana	Member
12.	Hon. Aminu Lawal Anty	Member
13.	Hon. Peter Agite	Member

2.02 The Secretariat consists of the following: -

S/No	NAME	POSITION
1.	Barr. Sakinatu Hassan Idris	Clerk to the Legislature
2.	Alh. Ibrahim A. Musa	Director Legislative Matters Department
3.	Barr. Ladi Emmanuel Gyong	Legal Counsel
4.	Barr. Salisu Haruna	Legal Counsel
5.	Mr. Moses Alkali	Budget Analyst
6.	Alh. Haruna Maiwada	Ag. Director, Hansard & Publication Department
7.	Mal. Nuruddeen Isah	Official Reporter
8.	Lawal Isah	DDL/ Recording Secretary

2.03 Supporting Staff: -

S/No	NAME	POSITION
1.	Ms. Larai Diana Gwani	Committee Clerk, Planning & Budget
2.	Mal. Bashir Adamu	Committee Clerk, Public Accounts
3.	Mr. Peter O. Amada	Committee Clerk
4.	Mr. Austine Dominic	Budget Officer

3.00 TERMS OF REFERENCE:

3.01 The Committee had the following Terms of Reference: -

- i. To find out the Modalities of Acquiring/Obtaining the Internal and External Loans.
- ii. To carry out evaluation of all Projects to determine their status.
- iii. To conduct an in-depth Analysis of Appropriated Funds/Implementation.
- iv. To have a thorough examination of Legislative Approvals of securing Internal and External Loans.
- v. To ascertain Liabilities/Outstanding incurred and other financial activities in the State.
- vi. To invite the following for Fact Findings:
 - (a). Rt. Hon. Speaker of the 8th Assembly
 - (b). Rt. Hon. Speaker of the 9th Assembly
 - (c). Managing Directors, KADRA from (2015 – till date).
 - (d). Hon. Commissioners, Ministry of Finance from (2019 – till date)

- (e). Hon. Commissioners Ministry of Works and Infrastructure (2015 – till date)
- (f). Managing Directors, Market Development from (2015 – till date)
- (g). Accountant-Generals, Kaduna State from (2015 – till date)
- (h). The Senior Adviser-Counsellor to the Executive Governor of Kaduna State (2015-2023)
- (i). And any other Head of MDA or persons considered necessary by the Committee.

4.00 SCHEDULE OF ACTIVITIES OF THE AD-HOC COMMITTEE

S/N	ACTIVITY	DATE
1.	Request for Memos	Monday, 22 nd April, 2024
2.	Collection of Memos	Thursday, 25 th April, 2024
3.	Appearance of Speaker of the 8 th Assembly KDHA with the Clerk and Deputy Clerk of the period.	Thursday, 25 th April, 2024
4.	Distribution of Memos Received to Hon. Members of the Committee	Friday, 26 th April, 2024
5.	Committee Meetings for Discussions on the Memos/Documents Received	Monday, 29 th – Tuesday, 30 th April, 2024
6.	Appearance of Speaker of the 9 th Assembly KDHA with the Clerk and Deputy Clerk of the period.	Tuesday, 30 th April, 2024
7.	Distribution of letters of invitation to the concerned persons/Government Officials	Thursday, 2 nd May, 2024
8.	Appearances of the invited officials	Monday, 6 th May, – Thursday, 9 th May, 2024
9.	Committee Meeting to deliberate on the Appearance/Presentation made before the Committee	Monday, 13 th – Tuesday, 14 th May, 2024
10.	Projects Inspection	Wednesday, 15 th – Friday, 17 th May, 2024
11.	Committee Meeting	Monday, 20 th May, 2024
12.	Preparation of Draft Report	Tuesday, 21 st - Tuesday, 28 th May, 2024
13.	Presentation of Draft Report to the Committee	Thursday, 29 th May, 2024
14.	Presentation of Clean Report to Hon.	Tuesday, 4 th June, 2024.

Members at Plenary Session	
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5.00 METHODOLOGY:

5.01 The Committee adopted the following methods in discharging the assignment: -

- i. Held series of Meetings at Committee level.
- ii. Requested for the submission of Memos and Documents from Ministries, Departments and Agencies (MDAs) and other stakeholders.
- iii. Invited past and present Government Officials and Relevant Stakeholders.
- iv. Carried out physical on-the-spot assessment and inspection of projects.
- v. Held an interactive session with Contractors and Consultants.
- vi. Mapping of Sites

6.00 APPEARANCES OF INVITED PERSONS

The following persons appeared before the Committee: -

DAY 1 (THURSDAY, 25TH APRIL, 2024)

S/N	NAME	MDA
1.	Rt. Hon. Aminu Abdullahi Shagali	Speaker 8 th Assembly, Kaduna State House of Assembly.
2.	Barr. Bello Idris Zubairu	Clerk Kaduna State House of Assembly (2017-2023)
3.	Lawal Aliyu Mohammed	Deputy Clerk Kaduna State House of Assembly (2020-2021)

DAY 2 (MONDAY, 29TH APRIL, 2024)

S/N	NAME	MDA
1.	Rt. Hon. Yusuf Ibrahim	Speaker 9 th Assembly, Kaduna State House of Assembly.
2.	Barr. Bello Idris Zubairu	Clerk Kaduna State House of Assembly (2017-2023)
3.	Lawal Aliyu Mohammed	Deputy Clerk Kaduna State House of Assembly (2020-2021)

DAY 3 (MONDAY, 6TH MAY, 2024)

S/N	NAME	MDA
1.	Dr. Manzo Daniel Maigari	Former Commissioner, Ministry of Agriculture Kaduna State.
2.	Hon. Muktar Ahmed	Hon. Commissioner Planning & Budget Commission; Former Executive Chairman, Kaduna State Internal Revenue Service (KADIRS).
3.	Mr. Thomas Gyang	Former Commissioner, Planning & Budget Commission; Former Director General, KADPPA; Former Commissioner, Ministry of Public Works & Infrastructure.
4.	Engr. Sanusi Aminu Yero	Director General, KADPPA
5.	Engr. Amina Jafaru Ladan	Former Acting Director, Kaduna Roads Agency
6.	Balaraba Inuwa Aliyu	Hon. Commissioner- Zaria Metropolitan Authority

DAY 4 (TUESDAY, 7TH MAY, 2024)

S/N	NAME	MDA
1.	Balaraba Inuwa Aliyu	Former Commissioner, Ministry of Agriculture Kaduna State.
2.	Phoebi Sukai Yayi	Hon. Commissioner Kafanchan Municipal Authority
3.	Ahmad Maiyaki	Managing Director KSMC
4.	Ibrahim Isma'il Ahmad	Former Managing Director, KSMC
5.	Samuel Aruwan	Hon. Commissioner, Kaduna Capital Authority Kaduna State
6.	Tamar Nandul	Managing Director, Kaduna State Market Development and Management Company Ltd (2022 – 2024)
7.	Dan Ndackson	Executive Secretary, Kaduna State Pension Bureau

		June, 2016 – Jan. 2017
8.	Murtala Dabo	Hon. Commissioner, Kaduna State Ministry of Agriculture (2023 – Date)
9.	Yemi Bakari	GM Operation, Kaduna State Market Development and Management Company Ltd (2022 – 2024)
10.	Josiah Agboh	Desk Officer, Kaduna State Market Development and Management Company Ltd (2020 – Date)
11.	Yusuf Jibril	Senior Building officer, Kaduna State Market Development and Management Company Ltd (2022 – Date)
12.	Mal. Akilu Atiku	MD Kaduna State Media Corporation (2015 – 2016)
13.	Mal. Zubairu Suleiman	Acting MD Kaduna State Media Corporation (15 th May 2015 – Oct. 2015)
14.	Mr. Douglas Kura	GM Kaduna State Water Corporation (15 th Dec. 2015 – 21 st Nov. 2017)

DAY 5 (WEDNESDAY, 8TH MAY, 2024)

S/N	NAME	MDA
1.	Nasiru Umar	Executive Secretary State Universal Basic Education Board (2016-2019).
2.	Abdullahi Sani	Executive Secretary State Universal Basic Education Board (2019-2020).
3.	Khalil Nur Khalil	Executive Secretary Kaduna State Investment and Promotion Agency (11 th Oct. 2021 – 23 rd Oct. 2023)

DAY 6 (THURSDAY, 9TH MAY, 2024)

S/N	NAME	MDA
1.	Umar Waziri	Accountant General, Kaduna State (2015-2019)
2.	Shizzer Nasara Bada	Accountant General, Kaduna State (2019-2023) Hon. Commissioner, Ministry of Finance Kaduna State (2023 – Date)
3.	Bashir Saidu	Commissioner, Ministry of Finance Kaduna State.

		(2019 – 2022)
4.	Dr. Zaid Abubakar	Executive Chairman, Kaduna Internal Revenue Service (2019-2023)

DAY 7 (MONDAY, 13TH MAY, 2024)

S/N	NAME	MDA
1.	Ahmed Jibrin	Executive Chairman Kaduna Internal Revenue Service (2015-2016).
2.	Mohammed Auwal Waziri	Project Manager, IMPACT Project Kaduna State (Primary Health care Agency). (2022 – March 2024)
3.	Mr. Bege Dutse Bungwon	Director Agric Services, Ministry of Agriculture Kaduna State. (2017 – Date)
4.	Jummai Ambi	Director Agric Services, Ministry of Agriculture Kaduna State. (2015 – 2017)
5.	Dr. Pakashi Sam Zakariah	Director Livestock Services, Ministry of Agriculture Kaduna State (Dec. 2020 – Date)
6.	Mrs. Christy Alademerin	Permanent Member, State Universal Basic Education Board (2019 – Date)
7.	Dr. Jamilu Haruna	Permanent Member, State Universal Basic Education Board (Aug. 2023 – Date)
8.	Alh. Abbas Abubakar	Director Finance and Accounts, State Universal Basic Education Board (May 2023 – Date)
9.	Mubarak Mohammed	Permanent Member, State Universal Basic Education Board (2019 – Date)
10.	Tijjani Abdullahi	Chairman State Universal Basic Education Board (2020 – Date)

DAY 8 (TUESDAY, 14TH MAY, 2024)

S/N	NAME	MDA
1.	Mr. Jerry Adams	Executive Chairman Kaduna State Internal Revenue Service. (July 2023 – Date)
2.	Esther Ali Baba	Executive Secretary, Pension Bureau Kaduna State

		(2018-2020)
3.	Habiba Bashir Buhari	Managing Director, Kaduna Roads Agency (2021-2024)
4.	Ibrahim Hamza	Hon. Commissioner, Ministry of Public Works Kaduna State. (2023 – Date)
5.	Martins Akumaze	Former Adviser, Project Implementation and Result Delivery (2018 – 2023)

DAY 9 (WEDNESDAY, 15TH MAY, 2024)

S/N	NAME	MDA
1.	Prof.Salamatu Idris Isah	Executive Secretary Pension Bureau & Former Economic Adviser to the Governor (2018-2020)
2.	Sanusi Maikudi	Managing Director, Kaduna State Water Corporation (2019-2023)
3.	Engr. Mohammed Lawal Magaji	Managing Director, Kaduna State Roads Agency (2017-2021).
4.	Abdullahi Baba Ahmed	Managing Director Kaduna State Roads Agency (8 th Apr. 2024 – Date)
5.	Tamar Nandul	Managing Director, Kaduna State Market Development and Management Company Ltd (2021-2023)
6.	Dr. Muhammed Nura Sani	Managing Director, Kaduna Mining Company (4 th Jan. 2019 – Date)
7.	Prof.Kabir Mato	Commissioner, Ministry of Agriculture Kaduna State (January 2018 – May 2019)
8.	Hafiz Bayero	Commissioner, Kaduna Capital Territory Authority (2021-2023) & Managing Director Markets Development and Management Company Ltd (2019-2021)
9.	Engr. Idris Aminu	Director General, Kaduna State Power Supply Company (22 nd April 2024 – Date)
10.	Dr. Abdulkarim Mayere	Director General Kaduna State Power Supply Company (2016 – 2017)

DAY 10 (TUESDAY, 21ST MAY, 2024)

S/N	NAME	MDA
1.	The Management of 150 MLD Zaria Water Treatment Plant	Kaduna State Water Corporation
2.	Mr. Alex Anthony Sule	Secretary, Kaduna State Committee on Sale of Non-Essential Residential Quarters (2017 – Date)
3.	Sani Sabiu	Member Project Implementation Team, Ruwan Sanyi and Ladduga Projects, Kaduna State (2019 – 2021)
4.	Umma Yusuf Aboki	Commissioner, Planning and Budget Commission Kaduna State (2022 – 2023)

DAY 11 (WEDNESDAY, 22ND MAY, 2024)

S/N	NAME	ORGANISATION
1.	Engr. Lawal Babangida Mohammed FNCSN, FNICE	Managing Director, Bain Konsult Nigeria Limited
2.	Engr. Abdulrahaman Musa, MNSE, MNICE	Director Engineering, Bain Konsult Nigeria Limited
3.	Engr. Abubakar Sani	Chamberlayne Global Concept Limited

DAY 12 (THURSDAY, 23RD MAY, 2024)

S/N	NAME	ORGANISATION
1.	The Management	Bain Konsult Nig. Ltd
2.	Mr. Leo	Deputy Manager, CCECC, Kaduna Branch

DAY 13 (MONDAY, 27TH MAY, 2024)

1.	Muyiwa Adekeye	Special Adviser, Media and Communication Governor's Office 2015-2023
2.	Jimmy Adebisi Lawal	Senior Adviser/Counselor, Governor's Office 2015-2022

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PART TWO

7:00 SUMMARY OF TESTIMONIES ON OATH

DAY 1 (THURSDAY, 25TH APRIL, 2024)

S/N	NAME	MDA
1.	Rt. Hon. Aminu Abdullahi Shagali	Speaker 8 th Assembly, Kaduna State House of Assembly.
2.	Barr. Bello Idris Zubairu	Clerk Kaduna State House of Assembly (2017-2023)
3.	Lawal Aliyu Mohammed	Deputy Clerk Kaduna State House of Assembly (2020-2021)

1. APPEARANCE OF THE SPEAKER OF THE 8TH ASSEMBLY – RT. HON. AMINU ABDULLAHI SHAGALI

OATH WAS ADMINISTERED TO HIM

QUESTIONS ADMINISTERED TO HIM

Q1: Asked to introduced himself and furnish the Committee with information on Loans and Financial Transactions during the period he was Speaker of the 8th and part of the 9th Assembly.

ANS1: That, he was elected into the office of the Speaker on 13th June, 2015 and served to February, 2020, he was responsible for all RESOLUTIONS and came with Documents to back that up. And at that time there was scarcity of funds in the State which prompted the Executive to seek for LOANS. They as Members at that time took decision to support the Executive and one of it was through LOANS. They did not reject any Loan request made by the State Government. The State Government sought for three Hundred and Fifty Million USD (\$350,000,000) in 2017. As at that time the three Senators representing Kaduna State rejected the request not until the year 2019 before the State Government secured the Approval of the said Loan

by the Senators of the 9th Assembly. That, the State Government Received the 1st Tranch of the Loan around August to September, 2019.

And also, there were Loans from UBA, Zenith Bank and there was Budget Support from CBN of N14.16 Billion.

There was a provision of moratorium for up to 10 years before payment/deduction. That, there was no correspondence with regards to the Appropriation of 1st Tranch which was One Hundred and Seventy Five Million USD (\$175 Million USD). They only heard that payment was made and no document received by the Assembly.

He then tendered the Documents to the Committee to support his statement.

Q2: Was there an Appropriation in the Budget of the State for that year that is 2019 to accommodate the Loan?

ANS2: Yes to the best of my knowledge.

Q3: Was the 1st Tranch of \$175 Million USD the only funds gotten during your Administration?

ANS3: Yes it was, but I heard that, they got other smaller Loans such as ₦1.5 Billion, ₦1Billion, ₦15 Billion. He also said that he was told that Additional sum was received from 2019 – 2020 of the said \$350 Million USD Loan.

Q4: Does the Document presented contain all you said here?

ANS4: What is contained are Documents of all Approvals during the time he was in office. The Committee Chairman requested the Speaker of the 8 Assembly and part of 9th Assembly to submit Memo detailing the Documents he submitted to back his Oral explanation.

Q5: Did you revalidate the process of seeking the Loan, knowing fully well that, some of the Hon. Members of the 8th Assembly did not RETURN to the 9th Assembly.

ANS5: Yes, we held a discussion with the Hon. Members of the 9th Assembly and also had a good understanding.

Q6: Did you know the number of Loans collected and Approvals gotten?

ANS6: Yes, there are huge amount of Loans and other smaller Loans such as Poultry Loans ₦1.5 Billion, Fish Farming Loan about ₦5Billion and these are mostly from CBN Loans attached to a particular Project.

Note that: Some Loans were collected by the State Government without seeking Approval from the House of Assembly. Such information can be obtained from Ministry of Finance and Planning and Budget Commission. And until the Hon.

Members go on Oversight that is when they will see what and what Projects have been executed.

Q7: Did you give a unilateral Approval?

ANS7: No, I did almost everything with Key Hon. Members at Executive Sessions. I tried my best to see that, all Resolutions or decisions were made at executive session and we never sought for any gratification for approvals of Loans or Resolution given to the Executive with did that for the interest of the State.

Q8: Was the Resolution of the 350 Million USD given after the Loan was received?

ANS8: As I said the process started in 2017 and Loan obtained in 2019. Therefore it is not true.

Q9: Sir, you said that some Loans were obtained without Approvals if you see such will you identify them?

ANS9: Yes I will.

2. 1st APPEARANCE OF BARR. BELLO ZUBAIRU IDRIS – CLERK TO THE LEGISLATURE- FROM 9th MARCH,2017 TO 26th MAY, 2023

OATH WAS ADMINISTERED TO HIM.

Q1: Asked to introduce himself and furnish the Ad-hoc Committee with the information of loans and other financial transaction during his tenure/ period as Clerk to the Legislature.

ANS1: That his name is Barr. Bello Zubairu Idris, he served as the Clerk to Legislature from 9th March, 2017 to 26th May, 2023.

Q2: Was the process of obtaining Loans duly observed?

ANS2: He made mention that, the Governor cannot access loans without the consent of the Hon. House, and also there must provision in the Budget before any approval of Loan. The Speaker must call for an Executive Session of the Hon. Members with the Clerk to the Legislature also present at the session.

That, Communication/Approval is also jointly signed by the Speaker and the Clerk to the Legislature and then forwarded to the Executive.

Q3: How many request of such Resolution did you receive and gave approval between 2017-2023?

ANS3: I received 12 requests and gave 12 Resolutions having been given approval.

That, Records of the Executive session was not handed over to the present Clerk. However, Barr. Sakinatu Hassan Idris (Mrs) the Clerk has confirmed seeing some Resolutions/Approval records not signed.

According to Barr. Bello Zubairu Idris, most Documents were taken to the Executive by the Majority Leader.

Q4: Any request of Loan in 2023?

ANS4: No

The Documents presented to the Ad-hoc Committee by the 8th Speakers were forwarded to Barr. Bello Zubairu Idris for verification/confirmation to ascertain their authenticity where the former clerk affirmed their authenticity.

Q5: Asked about the Resolution with respect to the \$350 Million USD Loan.

ANS5: I do not have it in my records, I started keeping records in October 2021.

3. APPEARANCE OF ALH. MOHAMMED LAWAL ALIYU- DIRECTOR LEGISLATIVE MATTERS DEPARTMENT (2009-2020); DEPUTY CLERK (2020-2021)

Oath Administered to him

Q1: Asked to introduce himself

ANS1: My name is Alh. Mohammed Lawal Aliyu, I served as Director Legislative Matters Department from year 2009 to 2020. I was appointed substantive Deputy Clerk in the year 2020 to 12th October, 2021. That, the custody of all documents is the Clerk to the Legislature. I have no record concerning Approval and Resolution of the Hon. House.

I only participated in providing Legislative service and that only the Clerk to the Legislature managed financial transactions of the Assembly. For the purpose of documentation, mails/correspondences are kept in the office of the Clerk.

DAY 2 (MONDAY, 29TH APRIL, 2024)

S/N	NAME	MDA
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1.	Rt. Hon. Yusuf Ibrahim	Speaker 9 th Assembly, Kaduna State House of Assembly.
2.	Barr. Bello Idris Zubairu	Clerk Kaduna State House of Assembly ()
3.	Lawal Aliyu Mohammed	Deputy Clerk Kaduna State House of Assembly (2020-2021)

1. APPEARANCE OF THE SPEAKER OF THE 9TH ASSEMBLY – RT. HON. YUSUF IBRAHIM ZAILANI

OATH WAS ADMINISTERED TO HIM QUESTIONS ADMINISATERED TO HIM.

Q1: Asked to introduce himself and to furnish the Committee with information on Loans and Financial Transactions during the period of his stewardship as the Speaker of 9th Assembly of Kaduna State.

Ans1: I have only (8) Eight Approvals with me and have record of the Approval, and the copies are personal flimsy copy because the House normally transmits the Approvals to the Government House through the Majority Leader and sometimes don't bring back the acknowledgment copy; he then endorsed the Approvals

Q2: Is that all you have to say, we want to know if the House followed the right procedure in obtaining the Loans, and whether it was judiciously used for the purpose it was main for.

Ans2: Yes, they followed the right procedures, sometimes you have to engaged the Hon. Members to agree and give Approvals the normally put the lumpsum sum in the Appropriation Law whether foreign or Local Loans.

Works	-	N1B	}	Without details
KADRA	-	N5		

That, borrowing is allowed but the only mistake, the Hon. Commissioner does, he does not brief the Hon. House on the spending-Finance Ministry which he agreed but we later heard problem with the Executive.

There was the Light Rail Project (Parish Loan) of 530m US Dollars approved by the Hon. House but it was never Executed. Another **\$130 or 140 Million US Dollars** Loan for Bus Transport from French Development Agency it is a grant but not grant per say which they had a clash between the lady facilitating the Loan and MR. JIMMY LAWAL who did not like the process. And this is what will give Kaduna a good face and the State will not be paying a dime for the development.

Q3a: During the Twin Light of the Last Administration, there was a Loan of N20 Billion what can you say about it?

Q3b: That, there is another Loan of **N10.55 Billion** Damau Project which was gotten from another Commercial Bank that is UBA instead of CBN

Ans3: Yes, it was partially paid from CBN through the Commercial Bank UBA.

They met with the Governor at a particular time and told him that, they wanted a list of all the Loans and he said okay, when I went to Abuja Clerk was called at the Government House to prepare a Resolution with respect to the **N20Billion** Loan he said he cannot do it and later inform me.

Q4: So you mean the **N20** Billion was gotten without Approval?

Ans4: Yes it was gotten without Approval. The Zenith Bank have no moral standing to give that Loan but remember to take it easy because soldier come soldier go barracks remain.

Q5: You made mentioned of 8 Loans which you approved and **the N20Billion** Loan which you did not Approved apart from this is there any other Loan?

Ans5: You can go through the record and question me based on them.

Q6a: It is said that Governance is continuity there is **\$350,000 US Dollars** Loan which start from the Eight (8) Speaker and same was paid during your time can you throw light on this.

Q6b: Being the highest serving Members fifth timer can you throw light on the Contractual Liabilities of this State.

Ans6a: Wait a minute **\$350 Million UD Dollars** was approved during the 8th Assembly the three Senators Representing Kaduna State disagree over the Loan and did not give Approval while Federal Government and World Bank gave approval based on their relationship with the Governor. When two out of the three Senators lost their Election in 2019, the new Senator gave Approval in 2019. I will like to advise this Assembly because of lack of unity and respect by Hon. Members to fellow Hon. Members cause problem in the 8th and 9th Assembly. They need to build confidence among themselves they should believe in the Speakers and not go outside and start talking, some visiting the Government House to back bite their Members. The issue of Contractual Liabilities a lot has happened.

Q7: Having heard from the Speaker he worked for the Independence of the Institution, I have seen from your submission that on 30th December, 2020 CBN Power Intervention Fund of **N7.5Billion** and on 15th September, 2021 same CBN Power

Intervention Fund. Are they for the same purposes; does it mean they were granted twice the same Project and the same source?

Ans7: The second one was a revalidation of the first.

Q8: Was there a trench of the **\$350 Million U.S Dollars** that dropped during your tenure?

Ans8: Yes

Q9: Was there a resolution that revalidated the **\$350 Million U.S Dollars Loans**?

Ans9: I came on Board in February, 2020, whether it was revalidated or not I do not know, but as a Speaker I did not revalidate anything.

2. **2nd APPEARANCE OF BARR. BELLO ZUBAIRU IDRIS – CLERK TO THE LEGISLATURE- FROM 9th MARCH,2017 TO 26th MAY, 2023**

Q1: Based on the submission of the Speaker of the 9th Assembly, is it true that you are summoned by the Governor to generate Resolution/Approval of the House?

Ans1: Yes, one day 14th April, 2023 sometime so Christ Umaru Deputy Chief of Staff/Adviser on Legislative Matters to the Governor said the Governor directed him to call me to see Jimmy Lawal, Muiyiwa, Commissioner of Finance, then Accountant General, Chief of Staff and some few staff of the Governor, he the Governor asked me to come close informed me kin Hausa language that Akwai Bukata ta gaggawa That there is resolution of State Executive Counsel to get a laon of N47Billion through Buzum and that I should go and bring an Approval/Resolution of the Hon. House with regard to the aforementioned loan of N47 Billion. I then asked whether it is sent to the Assembly. I said to them that Resolution must be signed by the Speaker and Clerk. I requested for written document to contact Mr. Speaker as at the time Mr. Speaker was on official Assignment at Abuja. As the heard my stand on the matter they all packed their Books and left. I contacted Mr. Speaker, he replied by saying that any attempt to oblige to their request I am doing so at my own risk.

On the 26th May, 2023 I heard of my removal through twitter account of the Governor while he is in Port Harcourt that I was disengage, that was how the Governor ridiculed the Civil Service, the Hon. House refused to make any resolution about my sacking/disengagement.

Q2: Do you know anything about N20 Billion loan toward the end of the Administration in 2023?

Ans2: I do not know anything of N20 Billion Loan.

Q3: At the time of the time of the above matters who was the Speaker?

Ans3: Rt. Hon. Yusuf Ibrahim Zailani

The action of the Governor was illegal, it is only the Commission that can Hire and Fire, he cannot take action unilateral it is unconstitutional.

Q4: Is there anyway the sacking affect your retirement benefit?

Ans4: No.

Q5: As a Lawyer did you approach court on the action taken against you?

Ans5: No. My time was already off that is why I did not take any action. I have put notice of retirement to the Commission since April, 2023. The disengagement has no effect.

3. 2nd APPEARANCE OF ALH. MOHAMMED LAWAL ALIYU- DEPUTY CLERK KADUNA STATE LEGISLATURE, MAY 2020 TO 12th OCTOBER, 2021

Remember that you are still on Oath.

Q1: Do you have anything to add based your first appearance.

ANS1: I stand on all that I have said before the Ad-hoc committee on Thursday 25th April, 2024

DAY 3 (MONDAY, 6TH MAY, 2024)

S/N	NAME	MDA
1.	Dr. Manzo Daniel Maigari	Commissioner, Ministry of Agriculture Kaduna State. (2015 – 2017)
2.	Hon. Muktar Ahmed	Hon. Commissioner Planning & Budget. (2023 – Date) Commission; Former Executive Chairman, Kaduna State Internal Revenue Service (KADIRS). (2016 – 2019)
3.	Mr. Thomas Gyang	Commissioner, Planning & Budget Commission; Former Director General, KADPPA; Former Commissioner, Ministry of Public Works &

		Infrastructure. (2015 – 2023)
4.	Engr. Sanusi Aminu Yero	Director General, KADPPA. (20 th July 2021 – Date)
5.	Engr. Amina Jafaru Ladan	Acting Director, Kaduna Roads Agency. (11 th Oct. 2021 – 22 nd Nov. 2022)
6.	Balaraba Inuwa Aliyu	Hon. Commissioner- Zaria Metropolitan Authority. (2021 – Date)

APPEARANCES:

The following officials appeared before the Ad-Hoc Committee thus:-

1. DR. MANZO DANIEL MAIGARI:

- Oath was administered to him by the Clerk to the Legislature.
- That, he served between 2015-2017 as Commissioner, Ministry of Agriculture Kaduna State. He was transferred to Ministry of Commerce & Industry in 2018 and later re-transferred to Ministry of Agriculture in 2018 and served up to 2019.
- Wheat Programme at Ruwan Sanyi was introduced in July, 2016 under Jimmy Lawal's Office, Senior Adviser- Counsellor in Governor's Office with N10 Billion as the financial cost of the Project. That, N10 Billion was to be sourced by way of a loan. That, Flour Mill was to be the oftaker. That, 10,000 Hectares of land was to be cleared between July, 2016 To November 2016, which required the provision of 200 Bull dozers. The Project was initially under The Ministry of Agriculture, but was later moved to the office of the said Governor's Senior Adviser – Counsellor, Mr. Jimmy Lawal. That in view of the impossibility to clear the 10,000 hectares of land at the stipulated period, The Flour Mill Company declined interest in that project.
- In 2018 The Closure Report indicated a debt of N2.6B; The project failed, and this happened when Professor Kabiru Mato was the Commissioner of Agriculture. Jimmy Lawal claimed there was a liability of N2.6B but, the sum could be more than that. Jimmy Lawal was solely responsible for the handling of the Project and after the Project failed, it was returned to the Ministry of Agriculture.
- **SORGHUM/PULSES PROJECT:** This is another failed project.

- **TREE PLANTING:** The sum of 100 Million Naira was paid to an unregistered company. Mr. Jimmy Lawal directed the State Accountant General to pay the amount.
- **LIVESTOCK PROJECT AT RUWAN SANYI:** The project was conceived as a model to settle Nomads and, each household will be given 10 cows; ARLA did not invest a dime in the project but, they are the major shareholders in the project.
- **GIDAN BUSA POULTRY:** Dr. Abdulkadir Kassim is the Project Manager, N9 Billion loan was secured.
- **DAMAU HOUSEHOLD FARM PROJECT:** N10.5 Billion Loan was obtained from United Bank for Africa Plc (UBA). Dr. Samuel Dogo is in the best position to give detailed account of the project hence the need to extend an invitation to him. Kaduna State Market Development and Management Company is fully involved in the project.

2. MUKTAR AHMED

Oath was administered to him.

He served as the pioneering Executive Chairman KADIRS Between 2016 - 2019.

- Presently, he is The Commissioner, Planning and Budget Commission, Kaduna State.
- That, issue of loans are usually the responsibility of the State Ministry of Finance.
- What the Planning and Budget Commission does is to capture the loans in the Budget and attach project to it as well as to also issue releases for payments based on KADPPA certification of projects.
- Contractual Liabilities is to the tune of ₦115,000,000,000. Some have certificates while some do not have certificates.
- That, VIREMENTS must have the approval of the State House of Assembly, and changing the title of a Project/Narration must also have the approval of the Hon. House.
- There are 1,319 projects contractual liabilities to date.
- There are 2 types of loans
 - i. Discretionary Loans (Funds)
 - ii. Non Discretionary Loans (Funds) which must be attached to the project it is meant for.

3. MR. THOMAS GYANG

Oath was administered to him.

- He served as Special adviser to the Governor on Procurement and price intelligence for one year.
- Director General- Kaduna Public procurement Agency (KADPPA)
- Hon. Commissioner, Planning and Budget Commission, Kaduna State (2019-2021)
- Hon. Commissioner, Ministry of public works and Infrastructure (2021-2023)

LOANS

- That he participated in the process of securing the \$350 Million U.S Dollars Loan. The loan was purposely secured for institutional reforms of the following Establishments.
 - i. Kaduna State Public Procurement Agency (KADPPA)
 - ii. Planning and Budget Commission
 - iii. Kaduna Geographic Information Service (KADGIS)
 - iv. Kaduna Investment and Finance Company (KIFC)
- That the loan came in tranches, the first tranche was in 20th June, 2019.
- That the loan is for Economic Development and Governance Sectors, that is, providing an enabling environment for ease of doing business in Kaduna State.
- That what attracted the World Bank to approve the loan to Kaduna State was the 10 indicators (Disbursement Link Indicators- DLIs), some of which are:-
 - i. Simplifying Business processes.
 - ii. Implementation System Property registration programme.
 - iii. Strengthening Investment Promotion.
 - iv. Development of legal and Institutional framework for Public Private Partnership (PPP).
- That the remaining DLIs will be seen in their submission to the Ad-hoc Committee and the written deposition to be forwarded to the Committee.
- The sum of \$35 Million U.S Dollars was budgeted to each DLI.
- According to Mr. Thomas Gyang, his biggest achievement as Hon. Commissioner of Planning and Budget Commission is the stoppage of double releases of payments which occurred prior to his appointment.

MR. THOMAS GYANG AS DIRECTOR GENERAL, KADPPA

- That, KADPPA regulates all Contracts in the State ranging from Contract Awards, Approval of Contracts, Review, Valuation/Variation payment certificate.
- Framework Contract Agreement: The contract being new to Nigeria started with Transformers-Skipper where you agree on a standing price for 5 years.
- Stoppage of Issuance of Payment Certificates: The then Principal Private Secretary (PPS) to the Governor issued a letter to KADPPA on the 21st June, 2021 to stop issuing payment certificates because it causes delay.
- That, the attention of the Governor was drawn through the letter from KADPPA.
- That, the action of not issuing Payment Certificates violates the Law passed by the Hon. House but, the Governor only acknowledged the letter by writing “noted with thanks”.
- The, then Hon. Commissioner Planning and Budget Commission – Hajiya Umma .Y. Aboki also wrote to the Governor based on her observation on the above matter, on which H.E responded by writing “noted with thanks”.
- The non-issuance of payment certificates continued up to the end of the Administration.
- That, single sourcing of Contractors was done in cases of Emergency Special Contracts and for contracts that are technical in nature as well as for continuity purpose and also to further fast track contracts so as to achieve value for money.

MR. THOMAS GYANG: as HON. COMMISSIONER, MINISTRY OF PUBLIC WORKS AND INFRASTRUCTURE (May 2022- May 2023).

- That, the Ministry is Policy Formulating Institution and supervises Five Agencies.
 - i. KASTLEA
 - ii. KAPSCO
 - iii. KADSWAC
 - iv. KADRA
 - v. KASTRA
- **ACRISOL Project:** This is the Ministry of Environment’s project and the Commissioner is in the best position to give highlights on the project.
- **\$130 U.S Dollars-** French funding loan was not successful.

4. ENGR. AMINA JA’AFAR LADAN FORMER Ag. MANAGING DIRECTOR, KADRA (11th October 2021- 18th November 2021)

Oath was administered to her.

- Her roles included;
 - i. Principal Civil Engineer
 - ii. Attending meetings and Project supervision
- No payment was made during her stewardship.

5. ENGR. SANUSI AMINU YERO – DIRECTOR GENERAL, KADPPA)

Oath was administered to him.

- He made contribution during the appearance of Mr. Thomas Gyang being one of the staff that served during his tenure as Director General of KADPPA.
- That, Asphalt Roads with stone base is referred to as Grade A Roads which are meant to last 30 years (life span). A kilometre Road (1km) can cost up to N600,000,000 million.
- That, KADPPA received a letter/circular to stop certification on 30th June, 2021 and, KADPPA stopped certification on the 6th July, 2021.

REVALIDATION OF CONTRACTS

- | | | | |
|------|-------------|---|-------------------------------------|
| i. | N10M | - | Chief Executive (Hon. Commissioner) |
| ii. | Above N10m | - | Residence |
| iii. | Above N20M | - | DG KADPPA |
| iv. | Above N100M | - | Board of KADPPA |
| v. | Above N500M | - | State Executive Council |

That, through price vetting, the Agency was able to save the State Government the sum of:-

- | | | | |
|------|-------------|---|------|
| i. | N60 billion | - | 2022 |
| ii. | N23 Billion | - | 2023 |
| iii. | N60 Billion | - | 2024 |

N/B: The money saved from Local Government Councils are also inclusive.

6. BALARABA ALIYU INUWA

Oath was administered to her.

Hon. Commissioner - Zaria Metropolitan Authority (ZMA)
 Former Commissioner - Ministry of Works and Infrastructure

ZARIA METROPOLITAN AUTHORITY (ZMA)

Total Projects Executed: 19 PROJECTS

- i. 5 Road Projects - Completed
- ii. 3 Street lighting Projects - Completed
- iii. 5 Consultancy
- iv. 6 Waste Management Contracts in the area of cleaning/sanitization across entire Zaria Local Government Area.

N/B: Solid Waste Management is still on-going

Total Contracts Sum is N1.4 Billion

Payments Made - N900 Million

Outstanding Payment - N500 Million

The Reason for Single Sourcing: the reason for single sourcing that led to the choice of Mothercat Construction Company and Blue Camel Integrated Solar were:

- a. That Mother Cat Construction Company can deliver within the contract period and value for money will be achieved.
- b. Blue Camel provided integrated Solar has lower cost and the batteries are secured and cannot be vandalised.

DAY 4 (TUESDAY, 7TH MAY, 2024)

S/N	NAME	MDA
1.	Balaraba Inuwa Aliyu	Former Commissioner, Ministry of Agriculture Kaduna State.
2.	Phoebi Sukai Yayi	Hon. Commissioner Kafanchan Municipal Authority
3.	Ahmad Maiyaki	Managing Director KSMC
4.	Ibrahim Isma'il Ahmad	Former Managing Director, KSMC
5.	Samuel Aruwan	Hon. Commissioner, Kaduna Capital Authority Kaduna State

6.	Tamar Nandul	Former Managing Director, Kaduna State Market Development and Management Company Ltd
7.	Dan Ndackson	Former Executive Secretary, Kaduna State Pension Bureau
8.	Murtala Dabo	Hon. Commissioner, Kaduna State Ministry of Agriculture
9.	Yemi Bakari	Former GM Operation, Kaduna State Market Development and Management Company Ltd
10.	Josiah Agboh	Desk Officer, Kaduna State Market Development and Management Company Ltd
11.	Yusuf Jibril	Former Senior Building officer, Kaduna State Market Development and Management Company Ltd
12.	Mal. Akilu Atiku	Former MD Kaduna State Media Corporation
13.	Mal. Zubairu Suleiman	Former Acting MD Kaduna State Media Corporation
14.	Mr. Douglas Kura	Former GM Kaduna State Water Corporation

APPEARANCE:

The following officials appeared before the Ad-Hoc Committee thus:-

1. BALARABA INUWA ALIYU- FORMER COMMISSIONER, PUBLIC WORKS FROM 2018 - 2021

- Oath was administered to her by the Clerk to the Legislature.
- That, she served as Commissioner from 2018-2021 Public Works and Infrastructure.
- That, she executed 18 Nos. of Contracts. Seven of the projects are roads construction, four are Mechanical and Electrical Contracts and, Seven are Building and Renovation.
- That, Engr. Aliyu in the Ministry was responsible for road constructions and was accordingly put an oath by the Clerk to the Legislature.

ROADS CONSTRUCTED ARE:-

- i. Emergency Repairs of Roads in Zaria as Corporate Social Responsibility.

- ii. Emergency Repairs of Nnamdi Azikiwe Express Way at the cost of N500,000,000.00 by direct labour.
- iii. Construction of Bitumen Test Laboratory.
- iv. Construction/Consultancy Service for the Urban Renewal Roads Project for KADRA which the infrastructure Council headed by Muhammad Sani.
- v. Award and construction of Trailer Park at Tafa which is 40% executed.
- vi. Award of Contract on Survey Equipment completed.
- vii. That, during her period she delegate powers of the Ministry to Consultant due to lack of experience Engineers.

2. APPEARANCE OF MRS PHOEBI SUKAI YAYI:

- Oath was administered to her by the Clerk to the Legislature.
 - i. That, she is the Hon. Commissioner, Kafanchan Municipal Authority that a total of 24 Projects were Awarded to Contractors which includes:-
 - a. Market construction on-going.
 - b. Reconstruction of Secretariat Road in Kafanchan, Jema'a Road 75%.
 - c. Kagoro Market 53% completion
- That, the State Government provides Kafanchan Municipal Authority with about 60% of the State Share.

3. APPEARANCE OF ABDULLAHI AHMED MAIYAKI, MANAGING DIRECTOR KSMC:

- Oath was administered to him by the Clerk to the Legislature.

That, he was appointed as the Managing Director KSMC on April, 2024 where he was not given any handover notes.

Contracts he met are as follows:-

 - i. Redesign and construction of Kujama, Zaria and Kafanchan FM Stations.
 - ii. 16 other Contracts out of which 3 were fully paid and completed, Ten on-going.
- The Contracts are supervised by the Ministry of Housing.
- That, there exist violations of Contractual Agreement by PHILCO LTD who are to construct Road ASPHALT but only Mounted Interlocks.
- That, abandoned projects are due to lack of financial commitment.

4. APPEARANCE OF IBRAHIM ISMA'IL AHMED, FORMER MANAGING DIRECTOR KSMC:

Oath was administered to him by the Clerk to the Legislature.

- That, he served as the Managing Director of KSMC from December, 2016 to April, 2024.
- That, 14 Contracts were signed during his stewardship which all went through competitive biddings.
- That, Contracts were reviewed after going through Due Process.
- That, Contracts Awarded included renovation of Queens FM Zaria ₦39,970,000 which was later terminated due to non-performance by the Contractor.
- That, Contracts were not awarded by the KSMC.
- That, complaint was made on the issue of non-construction of ASPHALT Road which was the original Agreement entered into with the Contractor and the ministry but due to high cost of bitumen the Contractor used Inter locks.
- That, Ministry of Housing is responsible for all the constructions and renovations. Contract was discussed at a Committee level headed by Sabiu Sani on Contracts who was the Special Adviser on Investment.
- That, during his stewardship he terminated 3 contracts due to non-performance.

5. APPEARANCE OF HON. COMMISSIONER, KADUNA CAPITAL TERRITORY AUTHORITY BEFORE THE COMMITTEE HON. SAMUEL ARUWAN (17th July, 2023 – Date):

Oath was administered to him by the Clerk to the Legislature.

- a. That, he assumed Commissioner on 17th July, 2023.
- b. That, Four Nos. of Roads Contract were Awarded to CCECC amounting to the tune of ₦344,354,282.70 with an Advance payment of ₦679,861,944.21.
- c. That, 14 No. Road Contracts are on-going, 4 are yet to commence Part of the Projects includes Dredging of River Kaduna.
- d. That, Lugard Park Construction cost ₦22,850,421.22.
- e. That, State Government is the major financier of the Project.
- f. That, the Conner shop of Lugard Park is leased for ₦700,000.00 per Annum.
- g. That, Street Traffic Light Contracts was Awarded to Blue Camel Energy Investment Ltd which the Authority have taken over and warranty guaranteed.

6. APPEARANCE OF TAMAR NANDUL:

Oath was administered to her by Clerk to the legislature.

- i. That, the Market Development did not rely on Government for its funding.

- ii. That, they initiated, remodelling and redesign and construction of some Markets within and outside Kaduna such as Ungwan Sarki Market, Kabala Market, Kawo, Dan Magaji/ Kasuwan Magani, e.t.c.
- iii. That, they own some Markets in Kaduna.
- iv. That, the proceeds from sells of Assets and Properties are lodged in the Bank and re invested by the Market Development.
- v. That, Sabon Gari Market is almost completed.
- vi. That, Kasuwan Barci, Kawo and Kabala are at various stages of completion.
- vii. That, Kasuwan Magani Shops have been handed over to some traders.
- viii. That, Ungwan Rimi Shops are also occupied by some traders.
- ix. That, Kabala Market is still under construction.
- x. That, the Galaxy Mall N800,000,000 is the amount contributed by AMSALCO Company making it a Partner in the ownership of the Mall.
- xi. That, Umaru Musa Yar'adua Hall is managed by the Kaduna State Market Development.
- xii. That, there is no any Cattle found in Damau.
- xiii. That, Kaduna State has no any Equity financial obligation in the DANISH Company ARLA Producers of the Dairy Milk in Damau Farms.
- xiv. That, presently Arla Farms has provided jobs to locals of Damau in Kubau Local Government Council.
- xv. That, N1 Billion loan was collected by the Kaduna State Government for the construction of Galaxy Mall.
- xvi. That, as at the time of this Cross Examination she has not issued her Handing over Note to the new Managing Director.
- xvii. That, OLAM Park is not opened.
- xviii. That, in Damau about 800 hectares of land has been allocated for the Milk Diary and Household.
- xix. That, the Market Development operate with the following Banks:-
 - a. UBA
 - b. Sterling Bank
 - c. Zenith Bank and
 - d. GT Bank
- xx. That, the Damau Project funds facility are utilized in payment of compensation, certification and infrastructure but not all the loan money was spent.

7. APPEARANCE OF DAN NDACKSON:

- Oath was administered to him by the Clerk to the Legislature.
- a. That, he was a former Executive Secretary Pension Bureau from 2015-2017.
- b. That, during his stewardship he supported the Pension Bureau from his vast experience from the Federal Pension Bureau.
- c. That, he actualised the migration to Contributory Pension Scheme initiated by the State Government.
- d. That, 5% was paid at an Account with CBN.
- e. That, he inherited Pension Liabilities of N22 Billion as at January, 2017.

8. APPEARANCE OF MURTALA DABO HON. COMMISSIONER, MINISTRY OF AGRICULTURE:

- Oath was administered to him by the Clerk to the Legislature.
- a. That, he took interest on Ruwan Sanyi Wheat Farming Programme.
- b. That, he took part in the land clearance exercise.
- c. That, the project is a complete failure.
- d. That, due to lack of water, planting was not done in the Area unlike Galma Dam Project.
- e. That, he is to submit a Memo in respect of his submission.

APPEARANCE OF YEMI BAKARI, YUSUF JIBRIN AND JOSIAH AGHBON:

Oath was administered to them by the Clerk to the Legislature.

- a. That, Yemi Bakari was the former GM Operation in the Kaduna State Market Development from 2022-2024.
- b. That, Josiah Agboh is a Quantity Surveyor working with Market Development from 2020-date.
- c. That, Yusuf Jibril is a Senior Building Officer from 2022- till date.

9. YEMI BAKARI:

- a. That, Yemi served as the Secretary Steering Committee of Damau Project which was poorly executed.
- b. That, only part of infrastructural part of the Project is Achieved.
- c. That, he supervised and assessed the performance of value for money.
- d. That, the Project stopped due to lack of certification despite supply of materials by the Contractor.

- e. That, the Loan collected for the Project is in the Account of Market Development but is not aware of the amount.
- f. That, 20% has been spent on the infrastructural part of the Contract.
- g. That, he will re-appear to give further Accounts of what happened and provide details of Expenditure in that Project, Number of Contracts Awarded, terms and conditions such as Farm Households Irrigation, Power Supply, Water Supply and Cattle Rearing. He testified to the Committee that he has no prior knowledge on Agricultural Projects.

10. JOSIAH AGBOH:

He said that he is from Kogi State and he is the Desk Officer Market Development, he was transferred from Project Department to Estate Department.

11. YUSUF JIBRIL:

He was the former Senior Building Officer and now the Senior Project Officer. He concurred with the presentation made by Josiah and Yemi. He could not furnish the committee with the value for money of contracts executed and the accurate stages of each Project. He was directed to furnish the Committee details of all the Projects in Damau and any other Project that was executed with the N10.5 Billion Loan, inclusive of the procurement process, ongoing projects and completed Contracts.

12. APPEARANCE OF MAL. ATIKU AKILU, MANAGING DIRECTOR KSMC (20TH MAY, 2015 – OCTOBER, 2015)

Oath was administered to him by the Clerk to the Legislature.

- a. That, he was the former Managing Director KSMC. He served for only 5 months from 20th May, 2015- October, 2015.
- b. That, he did not Award any Contract or collect any loan for any purpose.

13. APPEARANCE OF MAL. ZUBAIRU SULAIMAN, MANAGING DIRECTOR KSMC (OCTOBER, 2015 – DECEMBER, 2016)

Oath was administered to him by the Clerk to the Legislature.

- a. That, he was the Director Ministry of Information up to 2015, that he served as Acting Managing Director KSMC from October, 2015 – December, 2016. The

appointment letter issued to him stated that he should activate the Television Services.

- b. That, He use the sum of ₦680,000,000.00 to achieve (a) above.
- c. That, he initiated the Restructuring of the KSMC by Remodelling same.
- d. That, there was no retreatment and period of radio broadcast was increase.

**14. APPEARANCE OF AMINU S. SOBA, ALIYU IBRAHIM AND MR DOUGHLAS KURA
FORMER MANAGING DIRECTORS KADSWAC:**

Oath was administered to them by Clerk to the Legislature.

- a. That, Mr. Douglas Kura was appointed as General Manager on 15th December, 2015 – 31st November, 2017.
- b. That, during his stewardship he inherited Contract of Zaria Water Project of 150 million litres that he supervised the execution of the construction up to the commissioning stage he described the Project as successful.
- c. Engr. Aliyu Ibn Shehu succeeded Mr. Douglas. He said about 60%-70% of the Zaria Water Project is completed which included the water treatment plant, Reservoir and the Household Connection.
- d. That, the Treatment Plant construction was financed by the State Government while the Islamic Development Bank and African Development Bank also financed the major construction work.
- e. That, they are not aware of the exact amount of money used for the execution of the Zaria Water Project.
- f. That Alh. Aminu S. Soba is the current Director General of KADSWAC.
- g. That, he inherited liability from customers and contractual liabilities of ₦2Billion which include work done but not paid and Staff Salaries and claims.
- h. That, he has not awarded any contract.

DAY 5 (WEDNESDAY, 8TH MAY, 2024)

S/N	NAME	MDA
1.	Nasiru Umar	Executive Secretary State Universal Basic

		Education Board (2016-2019).
2.	Abdullahi Sani	Executive Secretary State Universal Basic Education Board (2019 -- 2020).
3.	Khalil Nura Khalil	Executive Secretary Kaduna State Investment and Promotion Agency (11 th October, 2021 – 22 nd October 2023)

APPEARANCE:

The following officials appeared before the Ad-Hoc Committee thus:

1. NASIRU UMAR – FORMER EXECUTIVE SECRETARY, STATE UNIVERSAL BASIC EDUCATION BOARD (2016-2019)

Oath was administered to him by the Clerk to the Legislature at 12.15 pm. He served between August, 2015 to August, 2019.

That, the Agency's funding was based on Grant and Counterpart funding from the State.

ALLOCATION

That, SUBEB got the following allocations: -

Year 2014	-	₦ 1,904,594,594.50
Year 2015	-	₦ 1,753,513,513.50
Year 2016	-	₦ 2, 084,054,054.04
Total	=	₦ 3,837,567,567.54
Grant Total	=	₦ 5,742,152,004.14

PROJECTS - The Projects of 2014 allocation were completed.

SALARY: The salaries were taken from Ministry for Local Government to SUBEB from 2016 because of inability of Local Government Councils to pay outstanding six months salaries after recruiting 16,800 Teachers by the State Government.

SUBEB opened a salary Account in October, 2018 and the salaries were paid consistently.

COLLECTION OF DOUBLE SALARIES

The former Executive Secretary confirmed that 95% allegation of Payment of double salaries were correct.

That the State Government constituted a Committee to investigate the offense under the Chairmanship of Musa Adamu, former Permanent Secretary, SUBEB.

That, savings were made with regard to detecting double payments from November, 2018 – January, 2019.

That, the recovered money was lodged in FCMB Account.

CONTRACT AWARD

That, after making work plan to be executed, SUBEB sent the proposal to His Excellency for approval. Thereafter, the bidding process was conducted and KADPPA selected the eligible contractors and submitted the list to SUBEB for issuance of award letters to successful contractors.

2. ABDULLAHI SANI: -

Oath was administered to him by the Clerk to the Legislature.

He served for ten (10) months (2019 to 2020).

That, he improved on the work plan, Bidding Process and Procurement process.

That, there was no financial support during the ten (10) months period.

SALARY:

That, SUBEB doesn't pay salaries to teachers, but only process. The salaries are paid by the Local Governments via deduction from Ministry of Local Government paid directly to the REMITTA.

Mails are addressed to the Executive Chairman and he minutes them to appropriate department.

DEPOSITION

The Executive Chairman, SUBEB (Abdullahi Sani) was asked to submit written deposition to the Committee of his verbal presentation by Monday, 13th May, 2024.

3. KHALIL NURA KHALIL – FORMER EXECUTIVE SECRETARY, KADUNA STATE INVESTMENT PROMOTION AGENCY:

Oath was administered to him by the Clerk to the Legislature at 1:15pm.

That, he served as Executive Secretary from October, 2021 to October, 23rd 2023

OBJECTIVE:

Kaduna Investment Agency was created to provide investment opportunities in the State.

GREENFINGER: Facilitation of EIA Law, Advocating and making the State 100% ease of doing business.

The Agency provided Five Hundred Million Dollars (\$500M) Investment under his supervision which attracted Ten Million Dollars (\$10M) Internally Generated Revenue (IGR). The revenue generated includes Ground Rent and Compensation of Lands leased to various Companies.

The Agency was not involved in issuance of any Contract.

OLAM FARMS:

The State benefit from its establishment by providing employment to numerous youths in the State.

It also increased income through marketing of crops produced by farmers.

That, the establishment of Olam Farm and National Mining Company in Kaduna was done before he assumed office as the Executive Secretary

That, he could not give the actual cost incur in the activities of the Agency

That, the Agency was not involved in Damau Project which is handled by Kaduna State Market Development Company

The Investment Portfolio is for a Company to Register its presence, move to Site, provides Structures, engage people to work and begins production.

DAY 4 (THURSDAY, 9TH MAY, 2024)

S/N	NAME	MDA
1.	Umar Waziri	Accountant General, Kaduna State (2015-2019)
2.	Shizzer Nasara Bada	Accountant General, Kaduna State (2019-2023)

		Hon. Commissioner, Ministry of Finance Kaduna State
3.	Bashir Saidu	Commissioner, Ministry of Finance Kaduna State (2019 – 2022)
4.	Dr. Zaid Abubakar	Executive Chairman, Kaduna Internal Revenue Service (2019-2023)

1. APPEARANCE OF UMAR WAZIRI:

Oath was administered to him by the Clerk to the Legislature.

- i. That, he was the Accountant General from August, 2015-April,2019 and he was transferred to Kaduna State Investment and Finance Company on the 15th April, 2019 as the Managing Director.
- ii. That, he is in the possession of some documents relating to the N10 Billion Light Rail Way Project from Rigachikun to Maraban Rido.
- iii. That, in the year 2016 liquidity Management Committee meeting chaired by the Governor with Commissioners of Planning & Budget, Finance, Public Works and the SSG. The sum of N35Billion was available in the State Account for sharing to various sectors, N10Billion was allocated to an Account known as ESCROW ACCOUNT and another 2.9 Million Dollar deposited in the same Account with Sterling Bank which was Managed by the Hon. Commissioner Ministry of Finance. The Exchange Rate at that time was N340 to a Dollar. That Mr. Martins Akumaze was the S.A Project Implementation, who could determine whether the money was refunded or not.
- iv. That, Treasury Single Account was initiated in August, 2016 there was no loan during that period.
- v. That, Bailout was received by all States from the Excess Crude Account to support them in the sum of N7.8 Million with a single digit loan. The money was utilized to finance Projects.

2. APPEARANCE OF SHIZZER NASARA BADA -THE HON. COMMISSIONER MINISTRY OF FINANCE:

Oath was administered to him by the Clerk to the Legislature.

- i. That, the 350 USD Million Loan form part of the loans in the State.
- ii. That, in 2015 1 Billion was collected as loan from Zenith Bank.

- iii. That, Salaries paid accrued to N14.3 Billion in 2015.
- iv. That, loan was collected from the Excess Crude Account Facility in 2015.
- v. That, Budget Support Facility of N17.5 Billion was collected.
- vi. That, there was Poverty Alleviation Intervention of N7.5 Billion in 2021.
- vii. That, there was CBN Facility of 2021 amounting to the tune N18,430,278.04 for Contract of finance facility.
- viii. That, total domestic loans in 2015 is N40 Billion and in 2023 another N20 Billion was collected.
- ix. That, the P4R Project is attached to the 350 Million USD collected in 2017.
- x. That, APEALS Project was funded with 26 Million USD in 2018.
- xi. That, BRT Loan collected was 110 Million Euro in 2021.
- xii. That, 150 USD Million was special grant by the African Development Bank.
- xiii. That, for AGILE Project a sum of 80 Million USD was collected in 2021.
- xiv. That, RAMP Project 2021 a Draw Down was finance 470 USD with N3, 354,987.11 Draw Down, Sun wash was financed with 494 USD with a Draw Down of N 8,446,416.
- xv. That, 44 Accounts were operated by the Ministry of Finance.
That, the N20 Billion Zenith Bank loan was collected without the approval of the House of Assembly. That, the State Government guaranteed the loan to Contractors to finance on- going Projects while the State IGR was used as collateral to Zenith Bank.
- xvi. That, there was no further Approval from the State Assembly or National Assembly before the 350 Million USD Loan Facility that was given to Kaduna State Government in trenches because there was no revalidation of the Approval and Resolution from the 9th Assembly. That the National Assembly was inaugurated on 13th June, 2019 while the first Trench of the loan was received on 8th June, 2019.
- xvii. That, the amount for Light Rail and the Metro Projects was (N20 Billion) and the details is with Public Works.
- xviii. That, Damau Household Milk Project was financed by a facility collected in UBA.
- xix. That, the 1 Billion given to Market Development which they failed to refund was collected from FAAC Account. Details not available.

3. APPEARANCE OF BASHIR SAIDU FORMER COMMISSIONER OF FINANCE:

- Oath was administered to him by Clerk to the Legislature.

- That, he served as the Commissioner of Local Government in the year 2015 and became the Chief of Staff from 2016-April, 2019 and became the Commissioner Ministry of Finance from 2019-2022 and also then the Chief of Staff from December, 2022-29th May, 2023.

According to him Loans during his stewardship were accompanied with Approvals from the Hon. House.

- i. That, the USD 350 Million Loan was Approved by the Executive Council in 2017 and the Draw Down commenced in 2019. That, the proceeds was lodged in an Account Opened with Access Bank. One Maryam Dangaji was assigned as the Project Coordinator for P4R and was responsible for the Accounts.
- ii. That, the purpose of collecting the loan could have changed due to the delay in accessing same, hence, most of the things to be utilised by the loan has been executed.
- iii. That, the N10.5 Billion Loan for Damau Diary Housing at Ruwan Sanyi Projects, he did not know how it was utilized.
- iv. That, although the Project was supposed to go to Ministry of Agriculture. Decision taken at the Council were superior argument was made and Kaduna Market was given the Power to Execute the Project, although the loan was obtained by the State Government.
- v. That, he was not aware there was a Standing Order that Certification of Contract was suspended from the KADPPA.
- vi. That, he heard about the Forensic Audit conducted by Indo Kaduna.
- vii. That, he was aware N10.5 Billion Metro Line and another 2.9M USD Loan were obtained but does not know how they were utilized.
- viii. That, the Government adopted Contractual Financing Policy in order to fast tract Execution of Contracts by the State Government, that the State Government served as the Guarantor to the Contractor from the Bank, the Contractor will perfect the arrangement while the State Government will take the burden of paying the interest.
- ix. That, Ministry of Finance Approved the opening of Operational Accounts for the Kaduna Internal Revenue Service (KADIRS) which were supervised by the Governor and most times by Senior Adviser-Counsellor, Jimmy Lawal.
- x. That, also the transfer of funds meant for the Light Rail, KAPSCO Contracts were unilaterally carried out by Jimmy Lawal who managed and supervised the Projects.

4. APPEARANCE OF DR ZAID ABUBAKAR - FORMER EXECUTIVE CHAIRMAN, KADIRS:

Oath was administered to him by the Clerk to the Legislature.

- i. That, he was the Executive Chairman from July, 2019-June, 2023.
- ii. That, he revived the Revenue profile from N29 Billion per annum to N58 Billion per annum.
- iii. That, only in the first six months of 2022 the Revenue dropped to N37 Billion.
- iv. That, he overturned the collection process by automating the process of collection.
- v. That, he had challenges such as:-
 - a. Building the capacity of his staff;
 - b. Semi-automated nature of the office; and
 - c. ICT challenges.
- vi. That, according to him the supervision of the office is directly done by the Governor, but approval to open Accounts is done in the Ministry of Finance and they report their Activities to the Office of Senior Councilor Jimmy Lawal.
- vii. That, he is aware of the DELOITE Report which was presented at the Government House.
- viii. That, the findings of the Report were discussed at the Executive Council and finally a Committee was set up to review the findings of the DELOITE Report which was chaired by him. The report period was divided into two 2007-2015 and 2015-2019. Members were source from Ministry of Justice, Head of Service and KADIPA with a mandate to validate the Report and Allegation contained to do a white paper on the Report and also to review the whole Report.
- ix. That, the Codification and Consolidation Law gave them 5% of every Annual Revenue collected.
- x. That, N43 Million is given to the Office as monthly Overhead.
- xi. That, he has about 350 and above staff and 30-35 Coppers working at the Office.
- xii. That, he did not know if any Local Government Council has not Generated Revenue in the year 2022 Audited Accounts of the 23 Local Government Councils of Kaduna State.

DAY 5 (MONDAY, 13TH MAY, 2024)

S/N	NAME	MDA
1.	Ahmed Jibrin	Former Executive Chairman Kaduna Internal Revenue Service (2015-2016).
2.	Mohammed Auwal Waziri	Former Project Manager, IMPACT Project Kaduna State (Primary Health care Agency)
3.	Mr. Bege Dutse Bungwon	Director Agric Services, Ministry of Agriculture Kaduna State.
4.	Jummai Ambi	Former Director Agric Services, Ministry of Agriculture Kaduna State
5.	Dr. Pakashi Sam Zakariah	Director Livestock Services, Ministry of Agriculture Kaduna State
6.	Mrs. Christy Alademerin	Permanent Member, State Universal Basic Education Board
7.	Dr. Jamilu Haruna	Permanent Member, State Universal Basic Education Board
8.	Alh. Abbas Abubakar	Director Finance and Accounts, State Universal Basic Education Board
9.	Mubarak Mohammed	Permanent Member, State Universal Basic Education Board
10.	Tijjani Abdullahi	Chairman State Universal Basic Education Board

1. APPEARANCE OF AHMED JIBRIL

Oath was administered to him by Clerk to the Legislature.

- That, he served two times as the Chairman of KADIRS that was from 10th May, 2008-January-2012 and re-appointed on May, 2014- June, 2015.
- That, when he was serving in the year 2008 the collection in 2011 has increase to N1Billion.
- That, the policy of Government on taxation affected the collection of Revenue in 2014 which reduce the collection to N800 Million.
- That, he only spent one year in office during the period under review.

2. APPEARANCE OF MOHAMMED AUWAL WAZIRI:

Oath was administered to him by Clerk to the Legislature.

- That, he was the former Project Manager Impact Project Kaduna State in the Primary Health Care Agency from March, 2022-2024.
- That, the Project was funded by World Bank to promote pastoral maternal reproductive child and Adolescence health.
- Which has two components:-
 - a. Immunization Component
 - b. Malaria Control Component
- That, Kaduna State benefited from the immunization component, the Project covered 255 Wards in the State and this means every Clinic in the Wards has one Centre and that there are streams for funding the Project. The Clinics received investment fund of \$10,000 which was given in Naira equivalent. There was the Decentralized facility financing (DFF) which was given every quarter to procure Drugs, Disposable and whatever needed N300,000 in every quarter which later was re-designed to N900,000
- That, third Stream of funding was performed based on financing, that, these funds are lodge on a dedicated account which every State most contribute \$100,000 and a Steering Committee be set up to monitor the Project.
- That, the Banks where these funds are lodge are in Sterling Bank Dollar Account and Naira Account and there is another Account in Zenith Bank.

3. THE APPEARANCE OF BEGE DUTSE AND JUMMAI AMBI FORMER DIRECTORS, AGRIC SERVICES DEPARTMENT, MINISTRY OF AGRICULTURE.

Oath was administered to them by the Clerk to the Legislature.

A. Mr. Bege said on the issue of Ladduga that sorghum was planted after the ploughing of the land, the Ministry of Agriculture handled the cultivation while the Wheat was cultivated at Ruwan Sanyi which was handled by the Senior Councillor Jimmy Lawal.

- That he is the Director Agric. from 2024-date.
- That, the Sorghum Project took place in 2017 after he handed over the Site. That, the initial Project was to Train 1,000 youth who will cultivate 1,000 hectares signifying 1 hectare per head.

B. Mrs. Jummai Ambi was also a former Director Agric Services Department in the Ministry of Agriculture from June, 2015-2017.

- That, the Project was conceived by a group that came from India looking for alternative place to provide Wheat for both domestic and foreign demand in

India; the Federal Government invited Kaduna State to join the programme because the weather in Kaduna is similar to that of India.

- That, M.O.U was signed in 2016 between the Federal Government and Indian Representatives and by 2017 another Team visited Ladduga but the Project was not done. That, later the Delivery Unit in the Government House Kaduna Awarded the Contract of clearing the Land to Farm Track Company at Ladduga.
- That, Nigeria Flour Mill Ltd shows interest but due to delay in the planting season they did not conclude the Deal with the State Government later on sorghum was planted in Ladduga and Ruwan Sanyi covering 5400 hectares but later only 2255 hectares was approved One thousand for Ruwan Sanyi One Thousand for Ladduga and the rest for Gurara.
- That, MASCOM Company supplied the planted seeds.
- That, the three lands were supervised by a Task Force under Dr. Dogo Samuel and late Mal. Ashafa.
- That, Prof. Kabir Mato insisted that the Project must continue despite being advised about the possible challenges.
- That, N279 Million was utilized for the Project out of the 7.8 Billion.

4. MR. BEGE DUTSE BUNGWON

- C. That, he join the Service of the Ministry of Agriculture in 2003.
- D. That, the Ladduga, Ruwan Sanyi Project beneficiaries were 6,998 youths.
- E. That, only 903 bags were harvested.

5. DR. PAKASHI SAM ZAKARIAH, DIRECTOR LIVESTOCK SERVICES

That, he was administered an Oath by the Clerk to the Legislature.

That, he was not involved, notify or seek for any advise when the plan of Damau House Hold was started, that one Mr. Jimmy John Mark participated in the Project.

That, it was not proper to take the Project to Market Development.

6. THE APPEARANCE OF MRS. CHRISTY ALADEMERIN.

Oath was administered to her by the Clerk to the Legislature.

- That, she is a Permanent Member SUBEB.

- That, she is in-charge of the Human Resource Management Department of the SUBEB, and she is responsible for Recruitment, Promotion and Discipline of Teachers.
- That there are 3 Permanent Members in SUBEB and headed by the Chairman.
- That, the Chairman can assign any Permanent Member on any role in the absence of the one doing the job.
- That, there is 2,640 Primary Schools in Kaduna State, 40,000 Teachers.
- That, she has no idea how much teachers are paid, and that only the Finance Department and the S.A to the Chairman can provide answers to that effect who is in-charge of the Payroll.

7. APPEARANCE OF DR. JAMILU HARUNA PERMANENT MEMBER, SUBEB:

Oath was administered to him by the Clerk to the Legislature.

- That, he was appointed a Permanent Member in August 2023.
- That, he is in-charge of training of teachers in the Board, but the Human Resource is now handling the training of teachers.
- That, UBEC provides funds for training of teachers.
- That, Permanent Member of the Board in-charge of infrastructure and projects monitoring is responsible for the fencing of Primary Schools.
- That, some communities' vandalized facilities of primary schools mostly thugs.
- That, most of the Departments are handled and supervised by the Chairman even procurement issues are supposed to be deliberated by the Board, but the Chairman and the Head of Procurement does it within themselves.

8. APPEARANCE OF ALH. ABBAS ABUBAKAR:

Oath was administered to him by the Clerk to the legislature.

- That, he is the Director Finance and Accounts and he was Appointed in May, 2023,
- That he is to pay and sign Cheques.
- That, SUBEB Chairman handles everything in the Board.
- That, he notified the Chairman through a Memo that assigning his S.A. to handle the payment of salaries of staff and other financial matters of the Board is in

violation of the Civil Service Rules as it amounts to usurpation of the role of the Director of Finance of the Board.

- That, he was not involved in issues of Contracts Payments, funding of the Board he only sign cheques paid in respect of the Contracts.
- That, the S.A is not an Accountant not a permanent staff his name is Bilyaminu Yusuf.
- That, the major sources of funding comes from BESDA WORLD BANK PROJECT, MATCHING GRANT supported by UBEC. Over-head cost were paid by the State Government and UNICEF SUPPORTS.
- That, the No. of Teachers in Kaduna State are:-

2018	-	30,078
2019	-	30,226
2020	-	38,624
2021	-	38,385
2024	-	28,664 staff
- That, those that have no PEN Number are removed from the payroll.
- That, the Procurement Unit is headed by an Ad-hoc staff named Haruna who is close to the Chairman.
- That, withholding tax is paid to TSA.

9. APPEARANCE OF MUBARAK MOHAMMED PERMANENT MEMBER, SUBEB

Oath was administered to him by the Clerk to the Legislature.

- That, he was appointed in the year 2019 and re-appointed for another 4 years tenure.
- That, he initiated the redesign and also in-charge of Infrastructure across the State including procurement Contracts.
- That, a Procurement Department was created under the supervision of one Haruna Usman who is on secondment from Federal Bureau of Procurement Abuja.
- That, the intervention from UBEC is an Agreement of 50%/50% between benefiting States and Federal Governments annually, this normally is accompanied by a work plan basically the infrastructure covers Renovations of Schools, Hygiene and Boreholes, Sport and Agriculture, the work plan have to be defended by the benefiting State.
- That, due to backlog of implementation in 2015, 2016 it spill over to 2019 and 2020 and that 2022 work plan is at 60% completion and that work plan was done in every Quarter of a year which make it 4 times in a year.

- That, Access to the funds from UBEC will be ready in subsequent year.
- That, only if a State attend 75% of work plan can apply for the funds.
- That, the World Bank BESDA Project was initiated to reduce the No. of out of school children to go back to school with some incentive given to children to encourage them attend classes. However, in 2022 50% of BESDA Funds was used for construction which yielded so much impact.

10. APPEARANCE OF THE SUBEB CHAIRMAN:

Oath was administered to him by the Clerk to the Legislature.

- That, he was appointed as Chairman SUBEB in the year 2020.
- That, the Board has the following Departments:- Human Resource, Finance, Internal Audit, Monitoring and Evaluation, Procurement, and Schools. There is also a Secretary of the Board. The Board operates in accordance with the Law Establishing it which talks about the Board and the Permanent Members. The Chairman's task is to manage basic Education, Recruitment, Transfers and Funding.
- That, BESDA and MATCHING GRANT are part of Financial Funds the Board is getting for its operation across the State.
- That, the Human Resource Department met during JAC, Technical Session to decide the Amount of salaries that each Local Government pays to its Teachers.
- That, Educational Secretaries were appointed by each Local Government but the Board only provide guidelines for the selection process.
- That, Educational Secretaries are like Ambassadors of the Board and also use to hold quarterly meetings.
- That, his S.A takes care of salaries due to issues of BVN and Pension and lack of confidence with the people in Finance Department.
- That, the process of engaging Contractors and other procurement is through Federal Procurement Law and KADPPA Laws.
- That, some monies realized from BESDA are used to buy School Bags Uniforms, and School Sandals (shoes) to Children across the State, and that the programme is under Monitoring and Evaluation Department.

The Chairman was asked the following questions:

- Issues of Appointments of Education Secretaries
- Issue of variances in the salaries of Teachers.
- Issues regarding lodgement of BESDA Accounts.
- Contract held by Power Hill Nig. Ltd.

- Purchase of School Uniforms, Sandals and School Bags Amounting to N1.1 Billion.
- How much he received from BESDA
- What Happen to the Governing Board of SUBEB
- Issues of Approval of Grants and Counterpart Funding by the Hon. House.
- The issue of N8 Billion brought to the Hon. House but the Supplementary Budget was not done.
- Actual No. of Primary Teachers
- Total No. of Schools
- Relationship between SUBEB and METRO LINE

He responded as follows:-

- That, Education Secretaries are appointed by Local Government Councils.
- That, March Salary for Igabi is about N150 Million, Ikara about N50 Million.
- That, Sandals School Bags and Uniforms were distributed by Educational Secretaries.
- That, KADPPA Laws were used in executing procurement across the 23 Local Government Councils.
- That, Bilyaminu Yusuf was administered with Oath by the Clerk to the Legislature and he is a Computer Operator that works with him for 20 years.
- That, he does not pay salaries.
- That, the Training of Teachers was transferred to Human Resource which is the standard way of operation in the Board.
- That, the Chairman of SUBEB and the 3 other Permanent Members served as Acting Board Members.
- That, the State has about 4000 Schools.
- That, N2.9 Billion is the gross salary of Teachers across the State.
- That, the procurement officer was on secondment since 2021.
- That, the N4 Billion was removed from SUBEB and returned when an alarm was raised.
- That, circular from the Head of Service which directed all Heads of Department to stop awarding Contracts was compiled by the Board.

DAY 6 (TUESDAY, 14TH MAY, 2024)

S/N	NAME	MDA
1.	Mr. Jerry Adams	Executive Chairman Kaduna State Internal Revenue Service.
2.	Esther Ali Baba	Former Executive Secretary, Pension Bureau Kaduna State (2017-2020)
3.	Habiba Bashir Buhari	Former Managing Director, Kaduna Roads Agency (2021-2024)
4.	Ibrahim Hamza	Hon. Commissioner, Ministry of Public Works Kaduna State
5.	Martins Akumaze	Former Adviser, Project Implementation and Result Delivery (2018-2023)

APPEARANCES

1. MR. JERRY ADAMS – CHAIRMAN, KADIRS

Oath was administered to him by the Clerk to the Legislature.

- That, he was Director in the office from 2020-2023 and was later appointed as the Ag. Chairman in July, 2023 and was later confirmed as substantive Chairman in July, 2024.
- That, most of the Achievements of the office came after passing into Law the Revenue Consolidation and Codification Law of 2016 which enable the office to:
 - Make structure that will sustain the services of office
 - The people that will manage the system and
- That, the law became effective because it strengthened the activities of the office.
- That, most Revenue Generated in that period were collected from sales of Government Assets which was about N18 Billion.
- That, Exchange Gains from Foreign Loans and Grants amounting to the tune of N42 Billion were all added to form part of the Revenue for the last 8 years.
- That, Tax liabilities Recoveries from 2020-date amount to the tune of N16 Billion.
- That, currently, Government did not allow any investment to be made by the office from Revenue Generated.
- That, P4R Project supported the office with four (4) operational vehicles in the year 2022.

- That, the boost in the Revenue Generation gives the State the current status of being able to collect both domestic and foreign loans.
- That, the 5% statutory rights of annual collection from office has not been given to them, that even Consultancy Service fee rendered to help the office to recover money has not been paid.
- That, third party arrangement is done after negotiation were made and presentation on the percentage of the third party are done, the Governor then will grant his Approval which will not exceed 10%.
- That, the Deloitte Reports happened in the Ministry of Finance that they are not involved or have control over the Reports.
- That, only Ministry of Finance Approved the opening of any Account for the office.
- That, whatever they collected was transferred to TSA of the Accountant General's Office.
- That, they have 24 Pay Direct Accounts.
- That, their monthly Overheads was N42 Million.
- That, they operate January-December Calendar but sometimes leverages are given up to March.
- That, collection and lodgement of monies made and transmitted to TSA will not reflect in their Accounting Book but on the Ministry of Finance like Loans and Draw Down, Exchange Gains Accounts, e.t.c.
- That the office is now Generating about N4 Billion monthly which include Local Government Council Collections.
- That, there are challenges in the office which includes: -
 - a. No working Equipment/Tools
 - b. No Automation Carryout.
 - c. Economic challenges.
 - d. Attempted Hacking of the KADIRS PORTALS
 - e. Cloning Demand Notice Receipts.
- That, also during the stewardship of Dr. Zaid no Management Meeting was held.
- That, Memo from the office were directed to Senior Adviser Chancellor Mr. Jimmy Lawal.
- That, a Domiciled Account was opened in CBN but later due to advise by Mr. Jimmy Lawal was moved to Zenith Bank.

- That, there is supposed to be a Joint Management Committee which involve all the 23 Local Government Chairmen, Special Adviser on Economic Matters, but that did not happened

2. APPEARANCE OF ESTHER ALI BABA, FORMER EXECUTIVE SECRETARY, PENSION BUREAU 2017-2020.

Oath was administered to her by the Clerk to the Legislature.

- That, the summary of the total outstanding liabilities under the Defined Benefit Scheme for both State and Local Government is N22,139,637,229.85 for 9371 Retirees from 2017 to 2020.
- That, 9,906 Civil Servants retired before the commencement of Contributory Pension Scheme (CPS).
- That, total outstanding liabilities under the CPS for both State and Local Government was N31,484,364,841.61 for 12,922 Retirees from 2017 to 2020.
- That, benefits of 3825 Retirees under the CPS as at 2020 is N11,162,615,212.
- That, the Board did not incur any loan or use same to settle monthly pension, gratuity or death benefits liabilities during her time as Executive Secretary.
- That, monthly pension paid to the State pensioners (gross) amounting to N20,726,405,283.24 to 1,531 pensioners while Local Government pension gross is N16,247,948,823.54 to 2,939 pensioners from 2017 to 2020.
- That, refund made to those exempted from CPS amounting to N2,613,595,510.82 to 9,906 beneficiaries and N2,964,601,479.53 to the Retirement Benefits Bond Redemption Fund (RBBRF) Account domiciled with CBN from 2017 to 2020.
- That, no handing over note delivered to her on assumption into office.
- That, summary of disengaged employees paid as at 2020 is N4,548,327,452.00 to 2517 beneficiaries.
- That, no good working relationship, ethics and the Bureau is in terrible state characterised by non-motivation and demoralization of staff.
- That, she was not involved in decision making process only got notice after decisions were made.
- That, payment does not passed through her office as Head of Department. An Executive Assistant on secondment from Planning and Budget handles payment and has been made to usurp her duties.
- That, pension Areas of Local Government new pensioners as at 2016 are yet to paid which amount to N377,111,682.00 as at August 2020

3. APPEARANCE OF HABIBA BASHIR BUHARI, FORMER MANAGING DIRECTOR KADRA (2022-2024)

Oath was administered to her by the Clerk to the Legislature.

- That, she came on secondment from Federal Ministry of Works and effectively resume office January, 2022.
- That, she took over office with ongoing Projects and also commissioned projects she did not do.
- That, she met Urban Renewal Projects numbering up to one hundred (100) and other Projects abandoned.
- That, main issues found regarding abandoned Projects were financial constrain, non-compensation and technical issues.
- That, she commissioned 8 projects in Zaria, 3 in Kafanchan and 11 in Kaduna.
- That, Barnawa to Kabala Bridge has challenges ranging from bad soil along the road and technical issues.
- That, KADRA does not have the man power to do the bridge.
- That KADRA does not substantially procure except KADPPA however, KADRA ensure that due process was followed.
- That, liabilities was about N150 Billion vis-à-vis \$350 Million loan.
- That, she was never involved in 400% variation and that most variations comes through Consultants employed by Ministry of Finance.
- That, Certificates comes through Consultants; Contractors on the other hand raise Certificate which the Consultant sends to KADRA.

4. APPEARANCE OF IBRAHIM HAMZA HON. COMMISSIONER, MINISTRY OF PUBLIC WORKS AND INFRASTRUCTURE: (2023- DATE)

Oath was administered to him by Clerk to the Legislature and five (5) other management staff.

- That, Ministry over sees four (4) Economic Sectors: Transport, Roads, Water and Power.
- That, most Road construction was moved back to KADRA.
- That, major challenge is in the payment of Contractors and that Ministry of Finance does the payment.
- That, the number of abandoned Projects are enormous thus, the Committee may need to carry out oversight on abandoned Projects.
- That, there is duplication of functions: Ministry for Local Government, Ministry of Agriculture, KADRA and Ministry of Works all construct roads.

5. APPEARANCE OF MARTINS AKUMAZE, FORMER ADVISER PROJECT IMPLEMENTATION AND RESULT DELIVERY 2018-2019 AND 2019-2023.

- That, he studied Quantity Survey and worked at Federal Capital Development Agency.
- That, his mandate includes tracking and monitoring of construction, implementation progress, documents and report back to the Governor
- That, he monitors up to commissioning stage, handing over of Projects, identifies challenges, starts and end dates
- That, the assignment is guided by a work programme such as quality, timing, execution, e.t.c and ensure they were in line with works programme.
- That, 1000 Projects were been monitored by a handful which was becoming challenging consequently the task was elevated to the level of Council which was divided into 2:
 - a. Procurement Monitoring Council
 - b. Infrastructure Development Council headed by a Commissioner.
- That, the Deputy Governor chaired the Procurement Monitoring Unit Council while Mohammed Sani Dattijo heads the Infrastructure Development Council and each Council Committee goes out every week to monitor Projects.
- That, Projects were categorised into 6 Committees: Education, Health, Water Resources, Power and Roads, Security and Housing.
- That, he had no authority to write to Contractors except the Governor and minute's actions to Ministry, Department and Agency MDA and that Red-flag were raised where quality of work falls below agreed expectation.
- That, Joint Venture between Government and Private Partners known as Indo Kaduna LTD. The Private Company SKIPPER retain 51% while the Government takes 49%.
- That, the Joint Venture was to actualize the Light Rail Project with cost estimates ranging from 180, 190 and N200 Billion, however SKIPPER presented the N200 Billion estimate which was accepted.
- That, SKIPPER had the relevant capacity to raise loan from Indian Exim Bank and strategy to raise loan and upset cost must be visible and possible.
- That, Ministry of Finance is responsible for opening and managing an Escrow account for the Joint Venture which was signatory to both parties.

- That, the account was opened but he was not aware of cash movement (inflow and outflow).
- That, looking at the comprehensive data of Projects, the \$350 Million was proportionate to physical Project.
- That, Contract was based mainly on single sourcing and that the awarding 71 Roads construction to a single Company was not abuse of power/process because the Procurement Law allows it.

DAY 7 (WEDNESDAY, 15TH MAY, 2024)

S/N	NAME	MDA
1.	Prof. Salamatu Idris Isah	Executive Secretary Pension Bureau & Former Economic Adviser to the Governor (2018-2020)
2.	Sanusi Maikudi	Former Managing Director, Kaduna State Water Corporation (2019-2023)
3.	Engr. Mohammed Lawal Magaji	Former Managing Director, Kaduna State Roads Agency (2017-2021).
4.	Abdullahi Baba Ahmed	Managing Director Kaduna State Roads Agency
5.	Tamar Nandul	Managing Director, Kaduna State Market Development and Management Company Ltd (2021-2023)
6.	Dr. Muhammed Nura Sani	Managing Director, Kaduna Mining Company
7.	Prof. Kabir Mato	Former Commissioner, Ministry of Agriculture Kaduna State (2017)
8.	Hafiz Bayero	Former Commissioner, Kaduna Capital Territory Authority (2021-2023) & Former Managing Director Markets Development and Management Company Ltd (2019-2021)
9.	Engr. Idris Aminu	Director General, Kaduna State Power Supply Company
10.	Dr. Abdulkarim Mayere	Former Director General Kaduna State Power Supply Company

1. APPEARANCE OF PROF. SALAMATU IDRIS ISAH:

Oath was administered to her by the Clerk to the Legislature

- That, she was appointed Economic Adviser to the Governor from 2018 to 2020 to advise the Government on Economic and Investment matters
- That, She worked with key economic agencies such as KADIPA, Kaduna Market Development, Mining sector and report back to the Government.
- That, she served as Secretary to the Economic Development Council Chaired by Senior Adviser Councillor, Jimmy Lawal.
- That, Memos and propositions were submitted to the Council through the Secretariat and negotiate with key Economic Investors and report back to the Government.
- That, Damau Household Farm Project was initiated before her arrival.
- That, Damau Household Farm Project was Capital Intensive:-
 - Carter for One Thousand (1000) farmers and their families; and
 - Two (2) Bedrooms and access Road and Cows.
- That, she advised the Senior Adviser Councillor on reducing the cost that the Household farm Project was expensive but her advise was not heeded.
- That, Pipeline Project meeting was held every Monday with the Senior Adviser Councillor to access a milestone for the project.
- That, she was never assigned any economic function or execution but Technical Advise on Economic Matters.
- That, she was no longer participating in the Economic Development Council due to disagreement with the Senior Adviser Councillor, Jimmy Lawal.
- That, the Project was taken by KADIPA and later taken to Kaduna Market Development.

Metro line Project:

- That, before her appointment the project was already on pipeline although Investors were not on ground for the project.
- That, Members of the Executive Council voted and only Senior Adviser Councillor, Jimmy Lawal voted in favour of the Project.
- That, most members of the Executive Council had negative impression towards the project mainly because it was during the twilight of the administration and expensive.
- That, Project was to start from Marabar Rido into the town and there were rocks discovered on the line which made the project expensive.

Light Rail Transportation Route:

- That, the project was an initiative of Hadiza Bala to provide railway transportation system within the city.
- That, it was discuss at the Executive Council and Loan for the Light Rail Project was secured however, she was not aware of the amount because she was no longer a member of the Executive Council.
- That, the Urban Renewal Project (350 Million Us Dollar Loan) and the Ladugga Farm Project were all conceived before her appointment.
- That, the State is better now in terms of infrastructure and that the value of the 350 Million Dollar loan is much high now due to exchange rate as against the backdrop of the period under review

Stewardship in Pension Bureau:

- That, payment was done in batches and that Batch 1 to 5 payments had more challenges ranging from fail payment, omissions, double names or double payment.
- That, 2016 and 2017 payments took care of retirees from 2012, 2013, 2014 and 2015.
- That, outstanding liabilities;
 - 2020 - ₦2.3 Billion State, ₦13.7 Billion Local Governments.
 - Accrue Right - (New Pension Scheme) ₦14.2 Billion Local Government ₦12.5 Billion State 2024, and ₦11.3 Billion March, 2024.

Marafa Estate:

- That, majority of resident are not staff of State government, do not pay rent or have tenancy agreement.
- That, the Estate contains eleven (11) Houses and the aim was to get rent and pay gratuity to Local Government retirees.
- That, Committee was set up chaired by Bashir Sa'idu which sold the Estate at ₦244 Million.
- That, no Pensioner benefitted from the sale of the Estate.
- That, she raised Memo to enquire about the proceeds of the sale and complained to the Governor that Marafa Estate is owned by the Local Government and not State Government.
- That, aside from Marafa Estate, there were more assets belonging to the Bureau but handover note given to her did not state other asset.

- That, Local Government had ₦5.3 Billion liability to pay, while State had ₦2.7 Billion liability.

Procedure for Payment:

- That, procedure adopted was based on first in, first out basis for State.
- That, total Government quarterly payment is done in particular order in accordance with funds availability.
- That, payment system also includes publication of list for easy passage of information to contact targeted persons.
- That, staff are sent to each Senatorial Zone for verification of beneficiaries while Ad-hoc staff were employed particularly on the field.
- That, there were 21 Pension Funds Administrator (PFA), but now there are 19 PFA and that majority of the liabilities are with the PFA's. Some of them include thus; **Leadway Pension, Premium Pension, Access Pension, Sigma Pension and APT Pension.**
- That, some delay was due to processes and procedures and not necessarily non-availability of funds.

Am Alive Exercise

That, Pension Bill is generated monthly and **am alive** is use to generate update for payment except incapacitated people were exempted or their next-of-kin were verified.

That, **am alive exercise** is use to examine payroll and remove ghost pensioners before payment.

That, once a lift is done on suspended pensioner arrears accumulate and raised up amount at a time.

₦65 Million Case with EFCC

That, culprit involved in the fraudulent exercise was arrested and spend over one (1) year in prison. More so, he paid back the money which has expended on pensions.

PTAD

That, Report from investigations done by the consultants showed that, from 1976 through 2002, the State has an unclaimed ₦3.1 Billion and ₦1.5 Billion was lodged into the TSA but the Consultant was not paid his fee of 7%.

That, the Consultant had been given another **data** of 1.3 Billion to engage.

That, Forty Thousand Naira (₦40,000) deduction was optional and was for the purposes of training retirees and that the money was to be paid to the Consultant after completion of the exercise and that she did not misappropriate any of such funds.

2. APPEARANCE OF SANUSI MAIKUDI - Former Managing Director, KADSWAC from 2019 to 2023:

- That, he acted on acting capacity from February, 2019 to July, 2019 before serving as Managing director, of the Corporation on substantive capacity until November, 2023.
- That, two (2) major projects were done during his tenure, namely;
 - i) **Zaria Water Supply and expansion;** and
 - ii) **Sanitation Projects**
- That, there were five (5) sources of funds for the projects which include Federal Government, State Government and affected Local Governments and two (2) development partners namely:
 - i) Islamic Development Bank and
 - ii) African Development Bank
- That, the two partners were to contribute One Hundred and Eighty-Two Million (\$182m) Dollars.
- That, the projects were completed and handed over during his time in office.
- That, Five (5) Managing Directors served during the duration of the project either on Acting capacity or confirmed Managing Directors.

Total Closure:

- That, African Development Bank and Islamic Development Bank External Auditors were sourced competitively.
- That, African Development Bank issued a closure/conclusion Report on the Project but Islamic Development Bank did not issue.

- That, the loan was not use entirely, that about 17 Million US dollar remain from the proceeds of the 182 Million US dollar.
- That, the loan had tenure and was extended twice.

CV Plans

- That, Consultants access the work done and issued Certificate which the Managing Director of KADSWAC forwarded to the Project Department then Project Department conduct Secondary examination before sending it to the Bank.
- That, the money was domicile with the donor bank (Sterling Bank).
- That, all the projects were completed above 90% and handed over however, functionality is the issue.
- That, the project became “a ghost investment” because other items needed to power it were not available.
- That, the State Government is the Corporation’s biggest customer and has defaulted for two (2) years.

SURWASH:

- That, the National Council of Water Resources initiated a reform in 2014/15 which was domesticated by the previous government aimed at bringing result to the people in line with best global practices and that the Sustainable Urban and Rural Water Supply, Sanitation and Hygiene also known as SURWASH Project was to impact rural, small and urban water supply.
- That, the reform turned the formal Board into a Corporation to reduce bottlenecks and government ownership.
- That, water is a social commodity and Privatization/Commercialization will not help the Corporation

3. APPEARANCE OF ENGR. MOHAMMED LAWAL MAGAJI Former Managing Director, KADRA from 2017 to 2021

- That, he was the pioneer Managing Director appointed in 2017, renewed in 2019 to 2021.
- That, before awarding Road Construction Project, pre-qualification was done which implies placement of contractors was based on their qualification and capacity for verification and certification by KADPPA.

- That, the Director General of KADPPA chaired the Committee that categorize contract Companies and that single sourcing were used.
- That, technical and Financial Bid was done to ascertain whether requirements are met which were sent to KADPPA and reports were sent back to KADRA.
- That, KADRA write MEMO to the Governor stating each project, Company involved and amount approved, which His Excellency approves and sent back to KADRA and KADRA prepares Contract Agreement.

Contracts in Urban Renewal Project:

- That, **China Civil Engineering Construction Company (CCECC)** Limited were awarded Ten (10) road constructions.
- That, **RONCHESS GLOBAL** was awarded five (5) roads constructions including Zaria Urban renewal and Kafanchan Roads.
- That, Malali roads was inadequately funded whereas Television-Sabo roads had issues of disagreement due to non-performance.
- That, Barnawa to Kabala Road/Bridge contract was initially a Single-Carriage Way but Dualization became an issue of necessity.
- That, the project was reviewed, which saw a reduction in payment.
- That, the bridge was completed, but the approach road has bad soil.
- That, KADRA do variation only when there were additional work.
- That, Kofar Doka project had problem of alignment levels and that, the Contractor did not follow design instruction in some cases.
- That, over Seven Billion Naira (₦7,000,000,000) was expended in the Kawo flyover project.
- That, Consultants were engaged by Ministry of Public Works & Infrastructure and forward the list of Contractors and Roads to KADRA who then take Contractors to site and handover project.
- That, Consultants supervised Contractors, check how much was paid to them, review amount vis-a-viz the work done.
- The former Managing Director was directed to report back to the Ad-hoc Committee with information to aid recovery of funds diverted by Contractors and the said amount.

4. APPEARANCE OF ABDULLAHI BABA AHMED - Managing Director, KADRA from 2024 to Date

- That, prior to his appointment as the Managing Director of KADRA, he served as Special Assistant to His Excellency, Senator Uba Sani, the Executive Governor, Kaduna State and was appointed in April, 2024.
- That, before his appointment, he had carried some investigation and report back to the Governor – some Contractors are to resume site or return money back to the government.
- That, there were Three (3) major roads Contractors i.e. **CCECC, Ronchess global and Mother Cat Limited.**
- The Managing Director was discharged and directed to come back to the Ad-hoc Committee with detail report and recommendation by Wednesday, 22nd May, 2024.

5. APPEARANCE OF TAMAR NANDUL Former Managing Director, Kaduna State Market Development from 2021 to 2023.

- That, when she left office, balance as at then, was above Four Billion Naira (about ₦4,800,000,000).
- That, she was signatory to the Account, the General Manager, Admin & Finance and Manager Revenue.
- That, they report to the Ministry of Business Innovation & Technology.
- That, Damau Household Farm Project was chaired by the Senior Adviser Counsellor, Jimmy Lawal.
- That, no cow was purchased and all correspondence were sent to the office of the Governor.
- That, the 10.5 Billion Naira Loan was from Central Bank of Nigeria (CBN) and that a separate account was opened for it.
- That, other loans were collected for the Galaxy Mall Project from United Bank for Africa (U.B.A) and Ministry of Finance for DAMAU Project each One Billion Naira (₦1,000,000,000).
- That, Kaduna State Market development is a private Company registered with Corporate Affairs Commission (C.A.C).
- That, Kasuwan Magani Market Project, loan was approved but they refused it in view of the rising state liability.
- That, there were some money in the Damau Household Farm account which they leverage on.
- That, the State Government are to repay the ₦10.5 Billion loan while Galaxy Mall loan to be repaid by Kaduna Market Development.

- That, Olam Trailer Park, Jere Trailer Park, Kwoi Market, Kafanchan Market and Galaxy Mall were part of the projects constructed.
- That, Galaxy Mall is a revenue generating source.
- That, for any Memo to be attended to, must be endorsed by the Commissioner of Ministry of Business Innovation & Technology i.e. signature and stamp.

6. APPEARANCE OF DR. NURA SANI Managing Director, Kaduna Mining Company

- That, he assumed office in January, 2019 as the Managing Director, and Thirty Million Naira (₦30,000,000) was taken as take-off grant.
- That, over Forty (40) Exploration Licences were acquired from Federal Government which are use to determine economic viability of proposed mining areas.
- That, Joint ventures agreement have been signed with a number of Companies and that these Companies are expected to pay commitment fee.

7. APPEARANCE OF PROF. KABIR MATO Former Hon. Commissioner, Ministry of Agriculture, from 2017 to 2017

- That, he served as Hon. Commissioner, Ministry of Agriculture from March, 2017 to December, 2017.
- That, during his tenure, he over saw two (2) major programmes namely:
 - i) Agro Loan Borrowing Program
 - ii) Ruwan Sanyi Wheat Production & Ladduga Sorghum/Pulses Project.
- That, Ruwan Sanyi Wheat Production, Ladduga Sorghum/Pulses Project and the Gurara Program all failed due to environmental factors, because the rainfall ended much earlier than expected.
- That, the Ruwan Sanyi, Ladduga and Gurara Projects was initiated by the government and was youth mobilization project which aimed at employment generation rather that profit making.
- That, the Senior Adviser Counsellor had the ears of the Governor and a lot of things passed through his instrumentality.
- That, the Constitution gives the Governor the power to assign responsibility to other persons.
- That, he went to India to get the seeds for the Sorghum project and that, no partnership agreement with Indian Government on the project.

- That, the land clearing contract was issued to two (2) Companies at Ruwan Sanyi and Ladduga respectively.

8. APPEARANCE OF HAFIZ BAYERO Former Hon. Commissioner, Kaduna Capital Territory Authority (KCTA) 2019 to 2021 and former Managing director, Kaduna Market Development 2021 to 2023.

- That, there were four (4) number roads construction by KADRA, which the Governor directed KCTA to execute.
- That, two (2) out of the roads were completed:
 - i) Ibrahim Taiwo road, Chawai road Tudun Wada, Nnamdi Azikwe through Hayin Banki.
- That, contract for the construction of Nine (9) roads were issued to CCECC out of which four (4) of the roads had received 20% payment and less than 20% for the rest.
- That, four (4) roads were completed and five (5) yet to commence construction.
- That, no award given for the construction of fourteen (14) number of roads and no mobilization.

Kaduna Market Development:

- That, Kasuwan Magani, Galaxy Mall and PPP Market were project he completed as Managing Director, Market Development.
- That, he had left before the Damau Household Farm Project but the Kasuwan Magani Market was completed at the cost of One Billion Naira (₦1,000,000,000).
- That, while as Chairman of the Board, no payment was approve by the Board.
- That, he started in the procedure for accessing the Ten Billion, five Hundred Million Naira (₦10,500,000,000) loan from Central Bank of Nigeria (C.B.N) but left before the loan was approved.
- That, Lugard park construction cost Twenty Three Million Naira (₦23,000,000).

**9. APPEARANCE OF ENGR. IDRIS AMINU Director General, KAPSCO from 2024 to Date
DR. ABDULKARIM MAYERE Former Director General, KAPSCO from 2016 to 2019 & Five (5) other Management/Technical Staff from KAPSCO**

Engr. Idris Aminu:

- That, KAPSCO is in charge of Electricity Supply and distribution in the Urban and Rural Areas of the State.

- That, Thirty Million Dollar Loan by Indian Exim Bank was to build two (2) 2/60 KVA substation and street lights and ensure provision of 221 Mini Grid i.e. system of complete package through solar energy to light up Primary Healthcare facilities.

Loan Utilization:

That, \$21Million disbursed sub-station was completed.

That, 2/60 KVA at Maraban Jos 90% completed with installation of sub-stations.

Three (3) Component of the Loan.

- i) 2/60 KVA, 2 transformers with 60 KVA capacity.
- ii) Installation of Mini-Grid Solar System across the 23 Local Government Primary Healthcare Agency.
- iii) Streetlights

That, the 3 Components listed above are 95% completed. Although, second component is 75% completed and ongoing with all procurement completed.

10. DR. ABDULKARIM MAYERE:

Millennium City Electrification Project:

- That, lack of cash backing made the project to stop and then, Dolapo Popoola, the Director General then had disagreement with the Contractor that, the Contractor alleged that, the Director General does not want the project at Millennium City.

Approval of State Executive Council had the following Resolutions Regarding the Joint Venture Agreement:

- 1) State Executive Council approved 48% shareholding by the State in KSPL along with One Billion Investment.
- 2) Approval to borrow Seven Billion, Five Hundred Million Naira (₦7,500,000,000) from Central Bank of Nigeria (CBN).
- 3) Approval to engage project Consultant MPS Engineering.
- 4) Allocation of the project land to KAPSCO.
- 5) Take over 215 MW and combine management with the 84 MW.

- 6) Ensure funding and/or guarantee for the loan was proportionately shared between the State and other partners.
- 7) The Attorney-General/Commissioner of Justice to ensure interest of the State is adequately protected in the JV agreement.
- 8) Member of the Council to forward suggestion to power Committee for consideration and possible inclusion in the JV agreement.

To this end;

- That, the State has fully paid One Billion Naira (₦1,000,000,000) into the KCPL account and a JV agreement and that, a JV agreement was signed with the State having 48% shareholding.
- That, the other parties **Skipper Nigeria Limited** and **TSD West Africa** hold 48% and 5% paying ₦940 Million and ₦100 Million respectively.
- But in reality, the amount paid translates to 49% for Kaduna State Government, 46.1% for Skipper Nigeria Limited and 4.9% for TSD West Africa.
(Note: both Skipper and TSD West Africa failed to achieve the 47% and 5% as agreed by the JV agreement).
- That, the State has borrowed ₦7.5b and is already paying back on behalf of the KSPL.
- That, according to the JV agreement, the State could guarantee such loans. However, it was expected the loan to be repaid from revenue of KSPL.
- That, there is no clarity of what happened in the event that KSPL fails to generate revenue and the State pays for the loan on behalf of KSPL. (The State can either recapitalize by covering the loan repayment into equity or maintain it as a debt on balance sheet of KSPL to be repaid in the future).
- That, the Project Consultant MBS Engineering was not engaged despite approval of the Council.
- That, the Consultant was meant to be an independent monitoring and evaluation technical expert of the State to ensure due diligence such as factory acceptance test of the turbines and timely completion as well as commercialization of the project.
- That, the land for the project need to be valued and determined as equity contribution to the JV or if KSPL purchase the land then it need to pay Kaduna State Government.

- That, Skipper has abandoned the takeover of 215mw from Federal Government since after signing of the JV agreement.
- That, Skipper initially support the State and that the JV agreement was signed based on mutual understanding to acquire 215mw and combine it with the 84mw to make it a combined cycle plant to achieve maximum efficiency.

Note: (the project is not viable without combine cycle configuration)

- That, there is gross valuation of the Council's directive to ensure funding/guarantee for the loan to be shared in equal proportion among partners.
- That, it means monthly repayment of ₦137m to have been split equally among the 3-JV partners.
- That, there is no record of the Attorney-General/Commissioner of Justice vetting the JV agreement as directed by the Council.
- That, there is no signature of Commissioner of Justice or office of the Secretary to the State Government on the JV agreement.
- That, no record of suggestion by members of the Council or power Committee considered before signing the JV agreement.
- That, the loan offer by Zenith Bank was replaced with United Bank for Africa for higher interest.
- That, Skipper Nigeria Limited is an Indian Company that provided street light in the 23 Local Government Primary Healthcare Agencies in the State and that, the Project captured supply of spare parts which are not yet supplied.
- That, former Director General Dolapo Popoola is yet to return one (1) Prado Jeep and that the Project Contractor ought to have one (1) Prado Jeep 100% paid for, but was never delivered.
- That, the Chairman of Power Committee Special Assistant Counsellor, Jimmy Lawal appointed Project Consultants.

DAY 8 (TUESDAY, 21ST MAY, 2024)

S/N	NAME	MDA
1.	The Management of 150 MLD Zaria Water Treatment Plant	Kaduna State Water Corporation
2.	Mr. Alex Anthony Sule	Secretary, Kaduna State Committee on Sale of Non-Essential Residential Quarters
3.	Sani Sabiu	Member Project Implementation Team, Ruwan Sanyi and Ladduga Projects, Kaduna State

4.	Umma Yusuf Aboki	Former Commissioner, Planning and Budget Commission Kaduna State (2022-2023)
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1. APPEARANCE OF MANAGEMENT OF 150 MLD ZARIA WATER TREATMENT PLANT KADSWAC

Oath was administered to them by the Legal Counsel of the Committee

- That, the staff made a presentation to the Committee on the circumstance that led to the acute shortage of water supply within Zaria and Sabon-Gari Local Government Councils. Afterwards, the Ag. Managing Director, KADSWAC, was ushered in to join the discussion where he also gave a different report on the reasons for the scarcity of water supply in Zaria.

The Chairman, requested the Committee to resolve the matters as follows:

- That, having heard the two (2) presentations, the Committee Ad-hoc Committee directed the two (2) Hon. Members representing Zaria and Sabon Gari Constituencies as well as the Committee on Public Works and Infrastructure to look into the matter and reconcile the two (2) reports and reconciled on the grievances between the Ag. Managing Director and the Staff of Zaria 150 MLD Water Treatment Plant and report back to the Hon. House on their resolutions.

2. APPEARANCE OF MR. ALEX ANTHONY SULE Secretary, Kaduna State Committee on Sales of Non-Essential Residential Quarters

Oath was administered to him by the Legal Counsel of the Committee

- That, he is accompanied by Muhyiddeen A. Umar and Yusuf A. Goje who were part of the Secretariat Committee set-up to sell non-essential Government properties in Kaduna State.
- That, sale of non-essential government Properties became necessary because it was no longer feasible keeping them due to high cost of maintaining them.
- That, a Committee was set up to sell the State owned properties chaired by the Commissioner, Ministry of Finance, Senior Adviser Counselor, Mr. Jimmy Lawal as Member. Others include:
 - Permanent Secretary, Ministry of Public Works & Infrastructure;

- Chairman, KADGIS;
 - Representative from the office of the Head of Service
 - Deloitte were engage as Consultants
 - Representatives from KADIRS
- The Chairmanship of the Committee was later taken over by Senior Counsellor, Jimmy Lawal.
 - That, a total sum of ₦17,106,469,208.59. was realized from the sales of government Properties from 2017 to 20th May, 2024.
 - That, from 29th May, 2023 to date, a total sum of ₦1,904,273,437.75 was realized.
 - That, the outstanding payment to the tune of ₦587,268,868.66 is the balance as at today.
 - That, the State Government had deposited One Billion Naira (₦1,000,000,000) mortgage in Sterling Bank as collateral for Civil Servant who benefitted from the scheme.
 - That, KADRIS are responsible for depositing the proceeds realized from the sales made which is lodge in Zenith Bank Account of Kaduna State Government Acct. NO. 1014999023, ZENITH BANK.
 - That, there are still some Houses not sold.
 - That, details of these Houses classified as non-essential will be provided to the Committee.
 - That, the issue of Resident of Mr. Speaker Guest House was categorized as defaulted and the Government allocated the House to another beneficiary.
 - The black Houses ZH4 and ZH48 are still under the State Government properties.
 - That, the Abuja Liaison Office still belongs to the Kaduna State Government, but three (3) other properties in Abuja belonging to the government were seized by ASO Savings as collateral to money owed them.
 - That, Ministry for Local Government was given the mandate to sale Marafa Estate to five (5) persons and place the other on advert for sale.

- That, the resolution to sale same was made during JAC meeting.

However, due to double allocation among the beneficiary the Governor disapproved and renewed which is done by the Senior Counsellor allocated to the new beneficiaries.

- That, also any House within the proximity of Water Board plant across the State were categorized as not to be sold to the Public except those that are quarters for the Water Board but in a far destination.
- That, the Committee is now answerable to the Governor through the office of the Chief of Staff.
- That, KADGIS do the verifications to all Houses under Water Board.

3. APPEARANCE OF UMMA YUSUF ABOKI (Former Commissioner, Planning and Budget Commission Kaduna State (2022-2023))

Oath was administered to her by the Legal Counsel of the Committee

- That, she joined the government in May, 2017 as the Economic Adviser on Investment to the Governor.
- That, she was later appointed as the Executive Secretary, KADIPA on 12th October, 2021. She became Permanent Secretary, in February, 2022. She later became the Commissioner, Planning & Budget Commission.
- That, during her stewardship as Economic Adviser, she only analyzed, advised on Economic & Investment Potentialities to the Governor.
- That, as a Commissioner on Planning & Budget Commission, she designed the State Development Plan, she prepared Budget draft and see the Implementation of the Budget in the State.
- That, she took measures to discourage the issuance of double releases in the office.
- That, during her handover notes she submitted all the details of loans owed the State both domestic and foreign. All grants that come to the State.
- That, she issued all releases for payments including that of Twenty Billion naira (₦20,000,000,000) from Zenith Bank to the benefitting Contractors.
- That, the approval for acquiring such loans were done at the Executive meeting and she will provide the said documents.
- That, the 20 Billion loan facility from Zenith Bank was taken to pay Contractors.
- That, the 350 Million US Dollars loans is attached to performance for result (P4R) because of reforms made by the State Government which is in line with the 32 years State Infrastructure Master Plan.

- That, \$350 Million loan collected by the Kaduna State Government was in adequate to finance the entire infrastructure Development Plan of the State.
- That, she is directed to produce to the Committee all relevant document in respect of KADPPA Certification before payments of Contracts and the releases on the 20 Billion Loan guarantee by the State in 2023

4. APPEARANCE OF IBRAHIM MUKHTAR - Cashier, Ministry of Finance

Oath was administered to him by the Legal Counsel of the Committee

- That, he is the Cashier, Ministry of Finance since September, 2019 to Date
- **Question administered.**
- **Document Released.**

5. APPEARANCE OF SANI SABI'U

Oath was administered to him by the Legal Counsel of the Committee

- That, he served from September, 2017 to May, 2021 at various capacity;
 - o Executive Secretary, Industrialization & Micro Credit Management Board
 - o Executive Secretary, KADIPA
 - o Kaduna Agricultural Development Agency (KADA)
 - o Permanent Secretary, Ministry of Agriculture for one year.
 - o Appointed as Special Adviser on Investment and Promotion to date
- That, most Project he handled while in the Ministry of Agriculture are donor supported projects.
- That, the wheat project in Ladugga and Ruwan Sanyi are all agriculture oriented projects.
- That, the money spent on the project were mainly use in the clearing of bush and the monthly stipend of N20,000 to the target beneficiaries.
- That, the project was failed due to Bureaucratic and Control by the officials in the Government House not inability of performance and result from those who can deliver.
- That, the project had given birth to the astonishing performance in cultivation of wheat in the area but not the Project which rated the State now to be among

the leading producers of wheat in the whole of the Country as a result of favorable whether condition.

- That, the failure of the project is due to non-involvement of agricultural oriented experts to do the bush clearing and also inadequate supply of water pumps machine compared to what is obtained in GALMA DAM.
- That, the Indian Farmers Association of Wheat Producers also as a result of fear of Nigerians taking over their position as major wheat farmers refused to sell the seedlings to Nigerians, this situation led to the production of sorghum in the already cleared farmland at Ladduga.

DAY 9 (WEDNESDAY, 22ND MAY, 2024)

S/N	NAME	ORGANISATION
1.	Engr. Lawal Babangida Mohammed FNCSN, FNICE	Managing Director, Bain Konsult Nigeria Limited
2.	Engr. Abdulrahaman Musa, MNSE, MNICE	Director Engineering, Bain Konsult Nigeria Limited
3.	Engr. Abubakar Sani	Chamberlayne Global Concept Limited

1. APPEARANCE OF ENGR. LAWAL BABANGIDA MOHAMMED FNCSN, FNICE MANAGING DIRECTOR AND ENGR. ABDULRAHAMAN MUSA MNSE, MNICE, DIRECTOR, ENGINEERING BAIN KONSULT LTD

Oath was administered to them by the Secretariat.

- That, the previous Government engaged them in five (5) Projects namely: -
 - Arewa House to Water Works, Malali Kaduna
 - Arewa House to Nnamdi Azikiwe by-pass with over-pass (flyover)
 - Nnamdi Azikiwe to Train Station Junction Rigasa, with an under pass
 - Lugard Hall Roundabout to Rabah Road to Arewa House to Nnandi Azikiwe Road as a spur (that all these Projects were categorised under one package)

- Dualization of Gaskiya Road to Agoro Road Roundabout with an under pass at Agoro and a single Span Bridge that is 15 mm Bridge
- That, correspondence from KADRA came later with additional work to be included at Sokoto Road from PZ to Agoro, under pass to Kofar Doka which is to be categorised under the Project.

KAFANCHAN PROJECTS:

- i. Dualization of NEPA Roundabout to Ungwan Rimi Bridge and additional work including Ungwan Rimi Bridge to Kagoma and Ungwan Rimi Junction to Marsa Town
- ii. That, after creation of Metropolitan Authority and Municipal Authority a lot of Contracts were awarded to them which include the design work for the Kafanchan Municipal Authority which they have already awarded construction of three (3) Roads from the design made.
- iii. That, due to their patriotic and professionalism they raised alarm on some Projects that they discovered were violated by the Contractual Agreement, and the execution of work done because already they notified KADRA with certification of what is to be paid from the work done but to their disappointment, the Contractors were paid more than what is contained in the certification issued and the discovery was the fact that APG were withdrawn and payment made without certifications from them which exceeded the estimated job done.
- iv. That, this involved Chamberlayne Global Concept Ltd where a payment of N6 Billion was made as against ₦1,000,000,000 (One Billion naira only) of work done and certification issued to KADRA which is done without APG.
- vi. That, the Ad-Hoc Committee requests them to go and provide a Memo and summarize their findings and observations and submit same to the Committee on Thursday, 23rd May, 2024.

2. APPEARANCE OF ENGR. ABUBAKAR SANI, CHAMBERLAYNE GLOBAL CONCEPT LTD

- That, he is a representative of the Chairman who is unavoidable absent due to ill health.
- That, they were engaged to construct two (2) Projects in 2021
 - a. Dualization of Gaskiya Road from Gaskiya Junction to Agoro with an under pass Bridge at Agoro Roundabout and 1 span Bridge and

b. Reconstruction of Sokoto Road from PZ to Agoro under pass to Kofar Doka

- That, the actual contract sum is N8,771,252,824.64 and later Revised the Contract to the sum of N11,390,644,206.71
- That, total Advance payment received is N3,407,380,771.86 plus additional N782,294,262.66 CV total of all payment made to the tune of N4,190,305,334.52
- That, overall percentage completion of Gaskiya Road and PZ Road is 36.8% and the value of work done is N2,514,830,270.59.
- That, both the Gaskiya Road and PZ Road cover 6.1km
- That, from what they received as mobilization and what they were paid the amount if utilized would be enough to achieved 50% of work.

DAY 10 (THURSDAY, 23RD MAY, 2024)

S/N	NAME	ORGANISATION
1.	The Management	Bain Konsult Nig. Ltd
2.	Mr. Leo	Deputy Manager, CCECC, Kaduna Branch

1. APPEARANCE OF MANAGEMENT OF BAIN KONSULTANTS NIG. LTD

They submitted relevant copies of documents in respect to the on-going investigation as requested by the Ad-Hoc Committee on Wednesday, 22nd May, 2024 and they were discharged.

2. APPEARANCE OF MR. LEO DEPUTY MANAGER, CCECC KADUNA BRANCH

Oath was administered to him by the Legal Counsel to the Committee. He was accompanied by Mr. Bello Hamza.

- That, 20 No. Roads Construction was awarded to them under the Urban Renewal Project within Kaduna
- That, out of the twenty (20) Road Contract awarded fifteen (15) were completed covering distance of 45km and the remaining five (5) Roads are still on-going which includes Kabala Costain and Lugard Hall Roundabout Road.
- That, they received N47.7 Billion payments and N6.3 Billion was to be paid after verification.

- That, the initial contract sum is N41.6 Billion for the construction of Roads and in the year 2020 two (2) more Roads were added amounting to N46.3 Billion.
- That, in 2021 three (3) more Roads were added amounting to N48.5 Billion that is N2.2 Billion for preliminaries such as drainages, soil taste, dualization of the Barnawa-Kabala Bridge, Road mapping, culvert, street light, e.t.c thereby increasing the contract sum to N50.02 Billion.
- That, another N3.96 Billion was added which will cover the twenty (20) contracts earlier awarded to the Company thereby increasing the sum to be N53.98 Billion.
- That, due to delay in payment of work done and on-going projects, including increase in exchange rate and inflation variation was applied which shoot up the sum to N59.13 Billion
- That, due to another delay RETC (Revised Estimate of Total Contract) applied, N21 Billion was added in the construction of culvert, drainages, road mapping, connecting Roads which were not earlier captured in the Contract Agreement thereby shooting the contract sum to N81.15 Billion.
- That, Raba Road construction is 70% completed, Kabala Costain 65% while Shehu Laminu Road 99% However, Surami Road is 1% completion. Other Roads includes Nasarawa by FlourMill Road construction 65-70% and Lugard Hall to Raba Road 30% completed.
- That, there was an observation by the Committee during inspection of projects of a crack at Kabala Costain Bridge which the Committee felt was inappropriate.

DAY 11: MONDAY, 27TH MAY, 2024

1.	Muyiwa Adekeye	Former Special Adviser, Media and Communication Governor's Office 2015-2023
2.	Jimmy Adebisi Lawal	Former Senior Adviser/Counselor, Governor's Office 2015-2022

APPEARANCES:

1. APPEARANCE OF CONSULTANTS

- Team of Consultants that were supposed to submit Memo and other relevant documents to help the Ad-Hoc Committee in its investigation appeared before the Committee and were directed to go and prepare all relevant documents and submit to the Committee through the Secretariat.
- That, they should come along with KADRA and the Contractors to compare issues of certification/variation and other contractual obligations

2. APPEARANCE OF MUYIWA ADEKEYE - Former Special Adviser, Media and Communication Governor's Office 2015-2023

Oath was administered to him by the Legal Counsel to the Secretariat.

- That, his principal duties were to organize strategic communication of the policies, programmes and activities of Government. Other cross cutting task includes speech writing, organize town hall meetings and media chat for the Governor.
- That, Digitalization of KSMC was done by the Corporation itself aiming at improved efficiency, productivity and sustainability.
- That, he did not approve or execute any contract or construction at KSMC.
- That, Budgetary provisions were made for Media and Publicity and the MDA under which such funds were domiciled is the Government House.
- That, PPS to the Governor (Barr. Salisu Suleiman) was the Accounting Officer in charge of Media and Publicity and payment to all Media Service Providers were done in line with Budgetary Provisions.
- That, his duty was to champion and strengthen KSMC by ensuring its Independence in accordance with the new law passed to make it more efficient, productive and effective by reducing unnecessary bureaucracy.
- He was asked the following questions: -
 - Contract Awarded in KSMC
 - The issue of Citizen Engagement money spent and how he engaged citizens
 - Budget Performance Reports
 - The issue of ASPHALT Road construction in Kaduna State Media Corporation Headquarters
- He replied that he was the Spoke man of the last Administration and that he was not involved in contract award.
- That, he vigorously championed the digitalization of the Kaduna State Media Corporation

- That, he was aware of the contracts for upgrading of Zaria, Kafanchan and Kachia FM stations by the Ministry of Housing
- That, he made contributions during the Executive Council meetings but not participate in the voting process.
- That, he never took part in Budget Defence Exercises.

3. THE APPEARANCE OF JIMMY ADEBISI LAWAL:

Oath was administered to him by the Clerk to the Legislature.

- That, he joined the Government of Kaduna State from 29th May, 2015-February, 2022 where he voluntary resigned to contest for Governorship Election in Ogun State under the platform of PDP later he lost and return back to Kaduna where he volunteered to serve for the remaining Tenure of the Administration.
- That, from 2015 - 2022 his job to the Governor were:
 - Advise the Governor on programmes of economic, development, job creation and financial services.
 - That, he is also instrumental in Revenue Generation Policies and actions during the last Administration
 - That he benefited for the Executive privileges all through the lifespan of the administration.
 - That Governor Mal. Nasiru Ahmed El-rufai must be held Accountable for all dealings including financial, administrative and all functions and duties executed during the period because his role was only advisory and that he was not a signatory to any Account or issuance of Approval. That all approvals came from the Governor.

- **That the following questions were administered to him: -**

- The role he played in Damau and Ladduga Projects
- The 350 USD Loan obtained, the purpose and Approval for the loan
- The 20 Billion Loan secured from Zenith Bank
- The KAPSCO issue, the role he played and his relationship with SKIPPER Nigeria Ltd

- **He responded on the issue raised thus:**

That, the Damau Project was intended to Proffer:

- Solution on the Farmer Herder clashes
- Provide Milk at commercial quantity for revenue generation in favour of the state.
- That, the Project was designed in partnership with Arla Company of Denmark. The State Government was to provide part of the capital and through a loan from Central Bank. The balance will come from the Arla Partners.
- That, the loan obtained was 15 Billion Naira deposited in the ESCROW Account which is still intact
- That, the money was used for Site Acquisition
- Road constructions
- Cattle House constructions
- Cattle yard preparation

That, about six to seven Billion Naira was used in the above mentioned project. However, the cattle were not supplied and the construction not completed.

KAPSCO ISSUE

That, the Loan was obtained from Indian EXIM Bank to build the 33KVA:

- Substation at Maraban Jos
- To installed Solar street light about 1000 number unit across the State
- To provide power support, solar panels across all the 255 primary Health care Centres, later some schools were included. The solar panels, recorded 90% completion.
- That, also a contract was negotiated through Joint Venture Agreement with SKIPPER Nigeria Ltd to checkmate the shortage of Electricity supply in Kaduna State. This was the 84 Megawatt Project which about 10 million USD was involved (12 Billion Naira equivalent).
- That, Kaduna State Government deposited 1 Billion Naira and borrowed a sum of 7.8 Billion for the actualization of the Project. This amount was obtained from the Central Bank of Nigeria (CBN).
- That, the Turbines were purchased from United Arab Emirate (UAE) at the cost of 10 million Dollars and already delivered in Kaduna. The

Station at Kakuri and an Expansion Line was to be connected initially by the Federal Grid but was done.

- That, the total cost of the project was about 120 million Dollars Investment.
- That, the Light Rail Project was a joint venture with SKIPPER to be finance from the \$10 Million obtained from the Indian EXIM Bank Loan.
- That, the feasibility alone coasted about 12 Billion Naira. 600 Million Dollars.
- That, on the issue of 20 Billion Zenith Bank Loan, the idea was conceptualized from the earlier similar facility guaranteed Loan collected in the year 2016 in the sum of 40 Billion Naira.
- That, the 350 Million USD Loan facility obtained from the World Bank was used to finance big projects although there was no Approval from either the National Assembly or the State House of Assembly
- That, the issue of Ladduga initially the project was intended to provide grazing reserve for cattle around the area. Later the project was suspended and when the Indian Government proposed partnership to sustain food security and meet up home demand. Ladduga was selected for the project. The project slogan is “Youth for Agriculture and Farm Assistance”
- That, on the issue of properties owned by Kaduna State, another Project is being developed in Lagos State and was advertised through Public Private Partnership (PPP)
- That, they needed about 2.5 Billion Naira to execute the Project which is situated in Victoria Island and the money needed to finish the Project is 800 Million Naira.
- That, despite the huge abandoned Projects and contractual liabilities in the State he is satisfied with the level of executions and progress made and even went further describing prevalence of abandoned projects and low revenue generation to in competency by the Government Officials.

On the issue of the Forensic Reports by Delloitte which alleged some monies were diverted into private accounts, he said that these were the monies used for

feasibility studies on the Light Rail Project utilized by the Consultants amounting to 12 Billion Naira (600 Million USD).

PART THREE

8.00 THE COMMITTEE UNDERTOOK AN ON-THE-SPOT PHYSICAL ASSESSMENT/INSPECTION OF THE FOLLOWING PROJECTS: -

- i. RUWAN SANYI water supply system projects at Kubau Local Government Area.

- ii. RUWAN SANYI Wheat Project
- iii. Damau House Hold Milk farm Project.
- iv. ARLA DANO Dairy Farm
- v. 150 MLD Zaria Water Plant.
- vi. Wusasa to Dan Magaji Nagoyi Road/Galma Bridge at Zaria.
- vii. Flyover Kofar Doka Glover leaf Project.
- viii. Gaskiya Road to Agoro road Project.
- ix. Hanwa Yan Goro to Hanwa Ruga Road Project.

i. RUWAN SANYI WATER SUPPLY

Contractor: Ovaman pumps Limited
Site Engr: Anas Ibrahim

Contract Sum: ₦1,200,000,000.00
 Lot 6

Amount Paid: 50%

Work Done: 70%

- The committee inspected the water intake TANK constructed at the height of 64 meters above the ground level.
- The project is awaiting the laying of pipes for water distribution to be completed 100%.
- The tank has a capacity of 250,000 Litres, the site engineer is Engr. Maisamari Caleb.
- 30% of work left is water reticulation work.
- Pantoom water intake is 25 meters 100 cubic meter for 1hr with 2 No. pumps to be interchanged.
- The Power House is 120KVA
- Additional 430 KVA for the cluster Farm House will also be provided. Materials are already on ground.
- Ground Water Tank was also constructed with the capacity of 450,000 litres.
- Water treatment plant also completed for processing and reticulating water.
- The 120 KVA consist of 312 panels, the Engineer handling the Electrical work is Engr. Aliyu Balarabe.

ii. RUWAN SANYI WHEAT PROJECT

- That, the Wheat Programme at **RUWAN SANYI** was introduced in July, 2016 under Jimmy Lawal's Office, Adviser-Counsellor in Governor's Office with a Ten Billion Naira (₦10,000,000,000.00) as the financial cost of the Project.
- That, Ten Billion Naira (₦10,000,000,000.00) was to be sourced from Loan.
- That, Flour Mill is to be the sole Uptaker.
- That, 10, 000 Hectares of land was to be cleared between July, 2016 To November 2016, which required the provision of 200 Bull dozers. The Project was initially under The Ministry of Agriculture but was later moved to the office of the said Governors' Adviser Jimmy Lawal.
- That in view of the impossibility to clear the 10,000 hectares of land at the stipulated period, The Flour Mill Company declined interest in the project. In 2018 The Closure Report indicated a debt of ₦2,600,000,000.00; The project failed, and this happened when Professor Kabiru Mato was the Commissioner of Agriculture. Jimmy Lawal claimed there was a liability of ₦2,600,000,000.00 and the sum could be more than that, Jimmy Lawal was solely responsible in handling the Project and after the failure of the project, it was returned to the Ministry of Agriculture

iii. DAMAU HOUSE HOLD MILK FARM at Kubau local Government Area

- That, the **DAMAU HOUSEHOLD MILK FARM PROJECT** was conceived as a model to settle Nomads, and that each household will be given 10 cows. That ₦10,500,000,000.00 loan was secured from United Bank for Africa Plc and the Kaduna State Market Development and Management Company is the facilitator of the project.

Contractor: Acura Design Limited

Work Done:

- That, the farm houses are to be constructed in clusters. Total number of farm houses to be constructed are 1000 houses, however only about 20 were constructed. Each farm house consists of 3 Rooms, Kitchen, Toilet/bath room, calf pen and cow shade. The calf pen is to accommodate three (3) cows. It is expected at the completion of the project each House hold will be given 3 South African cows.

N/B

- That, the farming activities currently happening on the land by individuals using heavy machines like TRACTORS is causing a lot of damage to the irrigation network executed in the field and also accessible roads are blocked. The hydrants for Rain Gun sprinklers were also affected.
- That individuals are carrying out farming activities with the mandate/permission of either Ministry of Agriculture, Ministry of Environment and Natural Resources, “Mai Ungwa” and “Sarkin ploti”.
- Some of the Locals have not been compensated.
- That, the irrigation lot costs up to One Hundred Million Naira (₦100,000,000.00) not paid. The level of work done is 33% of the entire irrigation work.

iv. 150 MLD ZARIA WATER TREATMENT PLANT

- The plant was designed/constructed to provide water to Zaria and other neighbouring Local Government Areas.
- It consists of 3 treatment plants: -
 - i. The first plant was constructed in 1939
 - ii. The second plant was constructed in 1975
- The plant has a capacity of 210 million litres.
- The Dam Component is Financed by the Federal Government of Nigeria.
- The water treatment Plant was fully funded by Kaduna State Government in 2008.
- The Distribution Main was Financed by African Development Bank (ADB).
- The third component is the transmission length which is financed by Islamic Development Bank (IDB) and it includes the service of the reservoirs. Under that contract 10 No. reservoirs was constructed of different capacities.
- All the Reservoirs have been Commissioned and are in use.
- The cause of the water problem in Zaria generated a lot of tension among the Staff of the Corporation.

v. Key Project Details:

Date of Site Visit:	Thursday, 16 th May, 2024
Time of Arrival:	4:47pm
Project title:	Wusasa to Danmagaji Nagoyi Road
Contractor	RONCHESS

Project Type:	8KM Road
Date of Award:	15 th September, 2020
Final Contract sum:	₦8,739,403,114.34
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	ZARIA
Project Location (Town)	WUSASA DANMAGAJI
Level of Completion as per Valuation:	30%
Total Payments:	₦8,195,014,328.95
Actual Percentage of Work Done:	30%
Project Status:	Abandoned
Contractors on Site:	Representative of the contractor on Site at the time of inspection
Time of Departure:	5.09pm

N/B

- i. The period of contract is 18 months
- ii. Expected completion date is 2nd January, 2021
- iii. The initial contract sum is ₦8,739,403,114.34
- iv. The contract sum was revised on 6th December, 2022 to the sum of ₦17,262,790,888.70

vi. **Key Project Details:**

Date of Site Visit:	Thursday, 16 th May, 2024
Time of Arrival:	5.39pm
Project title:	Flyover Kofar Doka Gloverleaf
Project Type:	Construction Work
Final Contract sum:	₦17,000,000,000.00
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	ZARIA
Project Location (Town)	ZARIA
Last Valuation Certificate Amount:	₦4,000,000,000.00
Level of Completion as per Valuation:	30%
Actual Percentage of Work Done:	30%
Project Status:	Abandoned
Contractors on Site:	Not on site
Time of Departure:	6:07pm

N/B

- i. That, the contract sum was initially ₦8,000,000,000. It was revised in December to ₦17,000,000,000.
- ii. That, the initial percentage of work completed was 60%, but after the contract was reviewed the percentage changed to 30%.
- iii. That, the Revision of the contract is as a result of the change of scope.
- iv. That, the total sum paid is ₦8,739,403,114.00
- v. That, the contractors are currently not on site i.e the work has been abandoned.
- vi. That, the contractor was invited to come to the Kaduna State House of Assembly on Wednesday, 22nd May, 2024 by 11:00am.

vii. Key Project Details:

Date of Site Visit:	Thursday, 16 th May, 2024
Time of Arrival:	6:24pm
Project title:	AGORO GASKIYA ROAD TO AGORO
Contractor	CHAMBERLAYNE
Project Type:	CONSTRUCTION 6.1Km ROAD
Date of Award:	26/5/2022
Final Contract sum:	₦11.390,000,000.00
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	ZARIA
Project Location (Town)	ZARIA
Total Payments:	₦5,900,000,000.00
Actual Percentage of Work Done:	23%
Project Status:	ABANDONED
Contractors on Site:	NO
Time of Departure:	6:55pm

N/B

- i. That, the initial contract sum was ₦4,518,000,000.00
- ii. That, the initial scope was 3.2km.
- iii. That, the scope of the contract was changed; additional work was introduced and the contract was revised to ₦11.390,000,000.00
- iv. That, the scope of the contract was changed by adding PZ to Sokoto Road to Kofar Doka constituting 2.9km.
- v. The total length of road after merger is 6.1km

- vi. That, the Contractors were paid ₦5,900,000,000.00 but total work executed stood at ₦1,900,000,000.00.
- vii. That, the contract is summed into one.
- viii. The Ad-hoc committee RESOLVED that, the Contractor do come to Kaduna State House of Assembly on Wednesday, 22nd May, 2024 by 11:00am.

viii. Key Project Details:

Date of Site Visit:	Thursday, 16 th May, 2024
Time of Arrival:	6:50pm
Project title:	Hanwa Yangoro to Hanwa Ruga Road
Contractor	MOTHERCAT LIMITED
Project Type:	Concrete Drains, 10.3 carriageway, stone base, asphalt binder & wearing course, Road Furniture
Date of Award:	DECEMBER 2020
Final Contract sum:	₦1,758,972,121.14
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	SABON GARI, ZARIA
Project Location (Town)	SABON GARI
Total Payments:	₦202,901,758.68
Actual Percentage of Work Done:	61%
Project Status:	On-going
Contractors on Site:	YES
Time of Departure:	7:30pm

N/B

- i. The non-completion of the Project is as a result of failure of Kaduna State Government to pay compensation to the affected two number houses.
- ii. The value of work done by the contractor is ₦1,094,901,308.91
- iii. The Ad-hoc committee is satisfied with the level of work done.

ix. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	10:07am
Project title:	Ungwan Tanko Rido Village

Contractor	SDY COMPANY
Project Type:	CONSTRUCTION OF DOUBLE COAT SURFACE DRESSED
Date of Award:	DECEMBER 2016
Final Contract sum:	₦691,055,246.05
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	CHIKUN LGA
Project Location (Town)	RIDO
Last Valuation Certificate Amount:	₦138,000,000.00
Level of Completion as per Valuation:	34%
Total Payments:	₦138,000,000.00
Actual Percentage of Work Done:	34%
Project Status:	ABANDONED
Contractors on Site:	NO, but represented at the time of the inspection
Time of Departure:	10:22Am

N/B

- i. The work was initially under KADGIS but it was later transferred to KADRA
- ii. The mobilization fee paid was 20%
- iii. That, the contractor has 2 similar projects, 2 CVs were raised and payment of one was done however not sure of the actual project paid for.
- iv. The project is 20.13km.

x. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	10:39am
Project title:	PAN DRIVE ROAD
Contractor	RONCHESS
Project Type:	CONSTRUCTION OF ROAD -5.2KM
Final Contract sum:	₦15,000,000,000.00 FOR 5 ROADS
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA SOUTH
Level of Completion as per Valuation:	52%
Actual Percentage of Work Done:	52%
Project Status:	ABANDONED

Contractors on Site:	NO
Time of Departure:	10:45Am

N/B

- i. The contract sum of ₦15,000,000,000.00 Billion is for Five Roads, namely: -
 - Pan Drive Road
 - Isa Kaita Road
 - Sultan Surami Road
 - Waziri Maccido Road
 - Katuru Road
- ii. The Site Engineer is Engr. Salisu Sani
- iii. That, non-payment of compensation led to delay in completion.
- iv. The consultant assessed the level of work done as 30%
- v. The total amount paid for the Zaria project and the 5 road projects in Kaduna is ₦16.500,000,000.00.
- vi. The Consultant was invited to appear before the Ad-hoc Committee in Kaduna State House of Assembly on Wednesday, 22nd May, 2024 by 11:00am.

xi. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	11:00am
Project title:	Dualization of Aliyu Makama Road to Television Junction
Contractor	CCECC
Project Type:	ROAD CONSTRUCTION
Final Contract sum:	₦4,063,894,515.45
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA SOUTH
Project Location (Town)	BARNAWA
Level of Completion as per Valuation:	100%
Actual Percentage of Work Done:	100% (5.86KM)
Time of Departure:	11:14Am

N/B

- i. That, the contract sum was revised to ₦5,552,628,531.12 because the initial design did not contain the engineering investigation which incurred extra cost due to the work.

- ii. That, Government paid a lump sum into a single account of the company based on CVs forwarded.
- iii. That, details of payments are in the Revised Estimated Total cost (RETC).

xii. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	11:40am
Project title:	Dualization of Kabala Costain to Aliyu Makama Road , dualized bridge
Contractor	CCECC
Project Type:	CONSTRUCTION OF ROAD -2.84KM
Date of Award:	2019
Final Contract sum:	₦5,965,000,000.00
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA SOUTH/ KADUNA NORTH
Project Location (Town)	KABALA/BARNAWA
Contractors on Site:	YES, at the time of the inspection
Time of Departure:	

N/B

- i. The work was initially a single carriage way but later changed to double carriage way with a revised sum of additional ₦1.500,000,000.00 to now become ₦7.445,000,000.00.
- ii. That with the recommended additional Bridge the sum was revised to ₦16.880,000,000.00 payment was made to the Company through RETC
- iii. That, there is a likelihood of another revision of the total sum due to the change of design and the need to also extend the bridge.
- iv. That cracks were noticed and have been sealed.
- v. That lack of funding has caused the delay in completion of the project.

xiii. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	11:50am

Project title:	NASARAWA TO FLOUR MILL
Contractor	CCECC
Project Type:	CONSTRUCTION
Final Contract sum:	₦1,023,033,139.09
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA SOUTH
Level of Completion as per Valuation:	56%
Actual Percentage of Work Done:	56%
Project Status:	ABANDONED
Contractors on Site:	No, but represented at the inspection
Contractor's Comment:	NIL
Host Community's Rep. Comment:	
Time of Departure:	

N/B

- i. Paid in lump sum
- ii. The total contract sum was revised to ₦2,598,969,120.75
- iii. Difference between the level of work done, the consultant valued the work at 56% while the contractor claims it is 60%.
- iv. That, the details of payment of each of the 5 roads be forwarded to the Ad-Hoc Committee by the Ministry of finance, Kaduna State.

xiv. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	2.39pm
Project title:	Dualization of Rabah Road to water Board
Contractor	CCECC
Project Type:	CONSTRUCTION (4.2Km)
Final Contract sum:	₦2,015,000,000
Budget:	
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA NORTH
Project Location (Town)	UNGWAN SARKI/MALALI
Level of Completion as per Valuation:	70%
Total Payments:	LUMP SUM
Actual Percentage of Work Done:	70%
Project Status:	ABANDONED

Contractors on Site:	NO, but represented at the inspection
Time of Departure:	3.02PM

N/B

- i. The contract was initially for 3 projects, namely: -
 - a. Arewa House to Water Board
 - b. Arewa House (bridge) to Nnamdi Azikiwe Express Bypass
 - c. Nnamdi Azikiwe Express to Rigasa Train station.
- ii. That, items (b) & (c) above were merged to become 9.65km making the total sum amount to ₦16,803,365,188.
- iii. The contractor is facing challenges of water logged area around NDA and lack of compensation around Mahuta
- iv. The, whole underpass and the retaining wall was omitted because the Bill of quantity was done before the design.
- v. Cross over initially captured with the project but was later converted to underpass
- vi. The Contractors are to appear before the committee on Thursday, 23rd of May, 2024.

xv. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	3.06pm
Project title:	LUGARD HALL SPUR
Contractor	CCECC
Project Type:	CONSTRUCTION (0.778Km)
Final Contract sum:	₦605,130,539.30
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA NORTH
Project Location (Town)	ABAKPA
Level of Completion as per Valuation:	8%
Actual Percentage of Work Done:	8%
Project Status:	ABANDONED
Contractors on Site:	No, but represented at the inspection
Time of Departure:	3.15PM

N/B

- i. The project was revised to ₦997,467,639.68
- ii. Lack of compensation to affected individuals has posed a challenge to the project.
- iii. There is also the problem of unpaid soil texture analysis carried out in the area.

xvi. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	3.25pm
Project title:	Dualization of Kaduna-Zaria Express way (KASU permanent Site)
Contractor	SPECTRUM NIGERIA LIMITED
Project Type:	CONSTRUCTION
Date of Award:	15/9/2020
Final Contract sum:	₦6,520,211,153.68
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	IGABI LGA
Project Location (Town)	RIGACHIKUN
Last Valuation Certificate Amount:	₦1,304,042,230.73
Level of Completion as per Valuation:	42%
Total Payments:	₦1,304,042,230.73
Actual Percentage of Work Done:	42%
Project Status:	ABANDONED
Contractors on Site:	No, but represented at the inspection
Time of Departure:	3.30PM

N/B

- i. The project was expected to be completed within 18 months but the contractor has failed.
- ii. That, the Contractors are to appear before the committee on Thursday, 23rd of May, 2024 by 11:00am.

xvii. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	3.32pm
Project title:	LINKED TO COLLEGE ROAD
Contractor	CONSTRAD NIGERIA LIMITED
Project Type:	CONSTRUCTION (4.95KM)

Date of Award:	15/9/2020
Final Contract sum:	₦3,242,794,045.46
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	IGABI LGA
Project Location (Town)	RIGACHIKUN
Last Valuation Certificate Amount:	₦648,558,809.09
Level of Completion as per Valuation:	26%
Total Payments:	₦648,558,809.09
Actual Percentage of Work Done:	26%
Project Status:	ABANDONED
Contractors on Site:	NOT ON SITE
Time of Departure:	3.40PM

N/B

The Committee requested the Officials of Constrad Nigeria Limited to appear before the committee on Thursday, 23rd of May, 2024 by 11:00am at the House of Assembly Complex, Kaduna.

xviii. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	3.44pm
Project title:	BARAKALLAHU LAYOUT
Contractor	CCECC
Project Type:	CONSTRUCTION OF DOUBLE COAT SURFACE DRESSED ROAD (7.4Km)
Date of Award:	2017
Final Contract sum:	₦535,855,356.98
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	IGABI LGA
Project Location (Town)	BARAKALLAHU
Last Valuation Certificate Amount:	AWAITING RETENTION
Level of Completion as per Valuation:	100%
Total Payments:	AWAITING RETENTION
Actual Percentage of Work Done:	100%
Project Status:	COMPLETED
Contractors on Site:	YES
Time of Departure:	3.50PM

N/B

- i. The contract was awarded before Urban Renewal projects.
- ii. The project was initiated by KADGIS and later transferred to KADRA

xix. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	4:03pm
Project title:	Dualization of Polytechnic Road from Government House to Dutsinma Road via Kasuwan Barci
Contractor	CCECC
Project Type:	CONSTRUCTION (2.9Km)
Final Contract sum:	₦1,456,248,293.33
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA NORTH
Project Location (Town)	TUDUN WADA
Last Valuation Certificate Amount:	SINGLE ACCOUNT (LUMP SUM)
Level of Completion as per Valuation:	100%
Total Payments:	LUMP SUM
Actual Percentage of Work Done:	100%
Project Status:	COMPLETED
Contractors on Site:	YES
Time of Departure:	4.13PM

N/B

- i. No payment was made to the consultant.
- ii. The consultant resolved to submit a report to the Committee on Monday, 20th May, 2024

xx. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	4.22pm
Project title:	Expansion of Shehu Laminu Road from Total to Bamako Road U/Rimi Kaduna
Contractor	CCECC
Project Type:	CONSTRUCTION (0.9Km)

Date of Award:	JULY 2019
Final Contract sum:	₦347,784,427.24
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA NORTH
Project Location (Town)	U/RIMI
Contractors on Site:	NOT ON SITE
Time of Departure:	4:28PM

N/B

- i. No work done
- ii. No payment made

xxi. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	4:31pm
Project title:	Rehabilitation and Expansion of Kinshasha Rd.
Contractor	CCECC
Project Type:	CONSTRUCTION (1.6Km)
Final Contract sum:	₦552,901,901.55
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	KADUNA NORTH
Project Location (Town)	U/RIMI
Last Valuation Certificate Amount:	LUMP SUM
Level of Completion as per Valuation:	100%
Total Payments:	LUMP SUM
Actual Percentage of Work Done:	100%
Project Status:	COMPLETED
Contractors on Site:	YES
Time of Departure:	4.35PM

N/B

- i. Contract executed 100%

xxii. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	4:40pm
Project title:	URBAN SHELTER TO YAKOWA WAY.

Contractor	CCECC
Project Type:	CONSTRUCTION (3.5Km)
Date of Award:	JULY 2019
Final Contract sum:	₦1,288,477,190.39
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	CHIKUN
Project Location (Town)	BABBAR SAURA
Last Valuation Certificate Amount:	LUMP SUM
Level of Completion as per Valuation:	100%
Total Payments:	LUMP SUM
Actual Percentage of Work Done:	100%
Project Status:	COMPLETED
Contractors on Site:	YES
Time of Departure:	4.49PM

N/B

- i. The contractor requested for a Revision but was not granted.

xxiii. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	5:11pm
Project title:	Completion of Dualized Umaru Musa Yar'adua Way to Eastern Bypass
Contractor	CCECC
Project Type:	CONSTRUCTION (5.73Km)
Final Contract sum:	₦4,825,997,437.75
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	CHIKUN
Project Location (Town)	MILLENNIUM CITY
Last Valuation Certificate Amount:	LUMP SUM
Level of Completion as per Valuation:	100%
Total Payments:	LUMP SUM
Actual Percentage of Work Done:	100%
Project Status:	COMPLETED
Contractors on Site:	YES

Time of Departure:	5.17PM
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N/B

- i. Project Completed
- ii. Payments made through Single Account of the Company

xxiv. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	5.33pm
Project title:	KSDPC Mass Housing Scheme Roads
Contractor	SDY NIGERIA LIMITED
Project Type:	CONSTRUCTION (6.65Km)
Date of Award:	29 th AUGUST 2018
Final Contract sum:	₦363,705,304.12
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	CHIKUN LGA
Project Location (Town)	MILLENNIUM
Last Valuation Certificate Amount:	₦72,941,060.08
Level of Completion as per Valuation:	26%
Total Payments:	₦72,941,060.08
Actual Percentage of Work Done:	26%
Project Status:	ABANDONED
Contractors on Site:	NOT ON SITE
Time of Departure:	5.41PM

N/B

- i. The contract was abandoned.
- ii. The completion period is 6 months

xxv. Key Project Details:

Date of Site Visit:	Friday, 17 th May, 2024
Time of Arrival:	5.50pm
Project title:	Katuru Road to Badarawa Road
Contractor	RONCHESS
Project Type:	CONSTRUCTION WORK
Final Contract sum:	₦2,508,728,514.99
Project Location (Senatorial	KADUNA CENTRAL

District):	
Project Location (LGA)	KADUNA NORTH
Project Location (Town)	BADARAWA/UNGWAN DOSA
Project Status:	YET TO COMMENCE
Time of Departure:	5.55PM

N/B

- i. The above information was received from KADRA
- ii. No payment was made

xxvi. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	10:39am
Project title:	CONSTRUCTION OF 24No. CLASS ROOMS AND 3 OFFICES AT L.E.A PRIMARY SCHOOL 1, KACHIA
Contractor	NOT KNOWN
Date of Award:	2018/2019 UBEC/SUBEB INTERVENTION PROJECT
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	KACHIA
Findings/Observation:	<ol style="list-style-type: none"> i. That, the roof of the school was completely blown off for the past two (2) years. ii. The Contractor never showed up on site. iii. The project was never completed and handed over (it was a two storey building). iv. Roofing was carried out with mixed metal and wood work. v. The entire project was sub-standard and badly constructed. vi. The Education Secretary (Alh. Sanusi Suleiman) and the Headmaster (Mr. Joel Akila) wrote severally to SUBEB and Ministry of Education concerning the observations raised above on the entire project, but nothing was done about the matter.
Resolution	The Ad-Hoc Committee Resolved that the Education Secretary should submit copies of letters sent to SUBEB and Ministry of Education Kaduna State and also Submit

	any other observation on Tuesday, 21 st May, 2024
Time of Departure	10:50am

xxvii. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	11:04am
Project title:	KADUNA STATE MEDIA CORPORATION
Location:	KACHIA
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	KACHIA
Findings/Observation:	<ul style="list-style-type: none"> i. No Staff of KSMC on ground ii. The Transformer was vandalized and hence no connection of electricity. iii. The Office was also vandalized: - <ul style="list-style-type: none"> - Control switch off booster equipment was removed. - The stabilizer (IDR) vandalized - The Changeover also vandalized iv. That no new equipment was installed in the last eight (8) years. There has been no upgrade as claimed by KMSC. And generally, the office is not functional. v. The staff of Kaduna Vigilance Service (KADVS) said he has been working at the Office for the past eight (8) years. vi. The office looked deserted. vii. The Cleaner working at the Office has been sacked. viii. The Staff of KSMC- Abubakar Gambo (Shadow) was aware of the Ad-hoc Committee's visit but refused to show up.
Resolution	The Committee Resolved that, the Managing Director of KSMC be invited to appear before the Committee on Thursday, 23 rd May,2024 by 11:00am at Members Common Room, Lugard Hall complex, Kaduna
Time of Departure	11.23am

xxviii. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	12:05pm
Project title:	CONSTRUCTION OF MARKET ROAD TO KURMIN BI AND BAPTIST ROAD, ZONKWA.
Contractor	EMBRYO NIGERIA LIMITED
Project Type:	ROAD CONSTRUCTION BY KMC
Date of Award:	20 TH JULY 2022
Final Contract sum:	₦616,857,777.35
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	ZANGON KATAF LGA
Project Location (Town)	ZONKWA
Last Valuation Certificate Amount:	₦330,449,575.86
Level of Completion as per Valuation:	53%
Total Payments:	₦330,449,575.86
Actual Percentage of Work Done:	53%
Contractors on Site:	YES ON SITE/CONSULTANT (at the time of the inspection)
Time of Departure:	12.26PM

N/B

- i. Completion Period is 16 weeks.
- ii. The contract period was Revised to January 2024
- iii. That, the 2 Roads were lumped together hence the percentage (%) of payment and percentage (%) of work done was lumped together.
- iv. The contract has not been functional for the last three months due to non-payment of CVs.
- v. The main source of funding is the State Government; Local Government have not been contributing the required 40% to the KMC.
- vi. Market road is 1.074Km and Kurmin Bi is 1.062Km making a total of 2.14Km.
- vii. The specification for Road (2) is Coat Surface Dressed, concrete drainages with street lights.

xxix. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	12:32pm
Project title:	CONSTRUCTION OF ROAD, KURMIN BII TO MASALLACHI UNGWAN MAMMAN.
Contractor	EMBRYO NIGERIA LIMITED
Project Type:	ROAD CONSTRUCTION - 1.788Km
Date of Award:	20 TH JULY 2022
Final Contract sum:	₦555,236,469.56
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	ZANGON KATAF LGA
Project Location (Town)	ZONKWA
Last Valuation Certificate Amount:	₦221,529,306.10
Level of Completion as per Valuation:	74.38%
Total Payments:	₦221,529,306.10
Actual Percentage of Work Done:	74.38%
Project Status:	STAGNANT, AWAITING FUNDS
Contractors on Site:	YES ON SITE/CONSULTANT
Time of Departure:	12.39PM

N/B

- i. The main challenge is funding.
- ii. Payments of compensation by KADGIS not effective
- iii. Single Sourcing, more of selection.
- iv. Contract period revised to December 2023

RESOLUTION: That compensation figure from KADGIS be obtained and forwarded to The Committee.

xxx. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	1:28pm
Project title:	CONSTRUCTION OF ROAD, KAGORO MAYIGUM AND KAGORO UNGWAN

	YARBAWA ROAD. (2 IN 1)
Contractor	SHIYUMA NIG ROAD
Project Type:	ROAD CONSTRUCTION
Date of Award:	13 th SEPTEMBER, 2022
Final Contract sum:	₦678,257,674.52
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	KAURA L.G.A – KMC
Project Location (Town)	KAGORO
Last Valuation Certificate Amount:	₦196,325,473.49
Level of Completion as per Valuation:	52.7%
Total Payments:	₦196,325,473.49
Actual Percentage of Work Done:	52.7%
Project Status:	AWAITING FUNDS
Contractors on Site:	YES ON SITE/CONSULTANT
Time of Departure:	1:44PM

N/B

- i. It is a 2 roads construction of Kagoro Mayigum and Kagoro Ungwan Yarbawa Road measuring 1.506km.
- ii. That 2 CVs were raised to the sum of ₦155,479,342.42 but not paid.
- iii. Work stopped 2 months ago due to funding challenges.
- iv. No contribution from Kaura LGA of the 60% vs 40% funding on projects.
- v. The Chairman of Kaura Local Government Council promised to pay the Local Government percentage when funds improve.
- vi. The Commissioner of Kafanchan Municipal Authority is satisfied with the work done and also confirmed the percentage of work executed.
- vii. The Ad-hoc Committee urged the contractor to remobilize to site and complete the project.

xxxi. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	2:00pm
Project title:	CONSTRUCTION OF THREE ROADS IN ONE. i. SECRETARIAT ROAD – 800 METRES ii. HIGH COURT ROAD- 950 METRES

	iii. GOVT. LODGE ROAD - 525 METRES TOTAL- 2.275Km
Contractor	RAFALI NIGERIA LIMITED
Project Type:	CONSTRUCTION
Date of Award:	15/9/2020
Final Contract sum:	₦790,100,685.10
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	JEMA'A L.G.A – KMC
Project Location (Town)	KAFANCHAN
Last Valuation Certificate Amount:	₦342,630,501
Level of Completion as per Valuation:	75%
Total Payments:	₦342,630,501 (43%)
Actual Percentage of Work Done:	75%
Project Status:	ON GOING
Contractors on Site:	YES ON SITE/CONSULTANT
Time of Departure:	2:08PM

N/B

- i. The contract period is 4 months but revised 3 times, and the current completion date is December 2024.
- ii. The sum of the contract was not revised.
- iii. That, in view of price fluctuations the contractor pleaded with the committee to intervene for quick release of funds to complete the project to avoid further review.
- iv. The Chairman Jema'a Local Government Council promised to pay Local Government contribution of 40% to KMC as soon as funds were made available.
- v. The Contractor appreciates the oversight visit of the Ad-hoc Committee

xxxii. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
Time of Arrival:	2:19pm
Project title:	CONSTRUCTION OF ROAD, FROM NEPA ROUNDABOUT TO U/RIMI (THREE ROADS IN ONE) i. NEPA TO U/RIMI- 9.35Km

	ii. HOSPITAL ROAD- 1.1Km iii. EMIR ROAD - 0.35Km TOTAL- 10.8Km
Contractor	RAFALI NIG LIMITED
Project Type:	CONSTRUCTION
Date of Award:	15 th SEPTEMBER, 2020
Final Contract sum:	₦7,166,839,919.32
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	JEMA'A L.G.A
Project Location (Town)	KAFANCHAN
Last Valuation Certificate Amount:	₦8,122,952,061
Level of Completion as per Valuation:	63%
Total Payments:	₦8,122,952,061
Actual Percentage of Work Done:	63%
Project Status:	ON-GOING
Contractors on Site:	YES ON SITE/CONSULTANT
Time of Departure:	3:47PM

N/B

- i. Additional Contracts of 2 roads were awarded, and are: -
 - a. Construction of 8Km single carriage road from U/Rimi road to Kagoma Road
 - b. Construction of 6Km Road from Marsa junction to Marsa town.
- ii. The Contract sum was revised to ₦14,695,446,023.95 as a result of the additional contract awarded.
- iii. The payment made was ₦8,122,952,061.00 which amounts to 58% of the total contract sum resulting to 63% of execution of work.
- iv. The Ad-hoc Committee appreciated the Contractor for being on the site from the commencement of work till date.
- v. The Committee assured the Contractor that they would make efforts in facilitating the payments.

xxxiii. Key Project Details:

Date of Site Visit:	Saturday, 18 th May, 2024
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Time of Arrival:	4:02pm
Project title:	KAFANCHAN URBAN RENEWAL PROJECTS-18No. ROADS BY KADRA
Contractor	FARMTRACT NIG LIMITED
Project Type:	ROAD CONSTRUCTION
Date of Award:	9/9/2021
Final Contract sum:	₦5,013,137,334.46
Project Location (Senatorial District):	KADUNA SOUTH
Project Location (LGA)	JEMA'A L.G.A
Project Location (Town)	KAFANCHAN
Last Valuation Certificate Amount:	₦3,250,000,000.00
Level of Completion as per Valuation:	54%-55%
Total Payments:	₦3,250,000,000.00
Actual Percentage of Work Done:	54%-55%
Project Status:	AWAITING FUNDS
Contractors on Site:	YES ON SITE/CONSULTANT
Time of Departure:	4:51PM

N/B

- i. Electrical and water pipes works were not included in the contract agreement but were later approved.
- ii. The original contract sum was ₦5,013,137,334.46, but with the additional work included in the contract, the contract sum was revised to N9.8 Billion.
- iii. The total payment of ₦3,250,000,000.00 was paid and stands at 35%
- iv. Variation of the contract was approved by KADRA.
- v. The initial contract period was 12 months but it was revised due to addendum added in 2022.
- vi. The contractor is facing a lot of challenges due to non-payment of compensation to affected individuals.

xxxiv. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	9:06 am
Project title:	Construction of road laying Barazana, Dogoruwa
Contractor	MOTHERCAT LIMITED
Project Type:	Construction Work (925 Meters)
Date of Award:	13/7/2022

Final Contract sum:	₦236,672,647.73
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	Sabon Gari Local Govt Area
Project Location (Town)	Dogarawa
Last Valuation Certificate Amount:	Lumpsum
Level of Completion as per Valuation:	100% Completion
Total Payments:	Lumpsum
Actual Percentage of Work Done:	100%
Project Status:	Completed
Contractors on Site:	YES
Time of Departure:	9:09am

N/B

The contract awarded to MotherCat by Zaria Metropolitan Authority is 5 number roads, the contract sum is ₦1,400,000,000.00, the total length of the 5No. roads is 5.475Km. The total payment made to the contractor is ₦939,490,041.29, Balance is ₦530,937,821.80

xxxv. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	9:20 am
Project title:	Construction of Benin Street (825 Meters)
Contractor	MOTHERCAT LIMITED
Project Type:	Construction of 2 coat surface Dress Road
Date of Award:	13/7/2022
Final Contract sum:	₦251,017,920.76
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	Sabon Gari Local Govt Area
Project Location (Town)	Sabon Gari
Last Valuation Certificate Amount:	Lumpsum
Level of Completion as per Valuation:	100% Completion
Total Payments:	Lumpsum
Actual Percentage of Work Done:	100%
Project Status:	Completed

Contractors on Site:	YES
Time of Departure:	9:23am

xxxvi. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	9:45 am
Project title:	Construction of FCE Junction Gyellesu PHC Centre Road
Contractor	MOTHERCAT LIMITED
Project Type:	Construction of 2 coat surface dress road (300 Meters)
Date of Award:	13/7/2022
Final Contract sum:	₦91,051,885.45
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	Zaria Local Govt Area
Project Location (Town)	Tudun Wada Zaria (Gyellesu)
Last Valuation Certificate Amount:	Lumpsum
Level of Completion as per Valuation:	100% Completion
Total Payments:	Lumpsum
Actual Percentage of Work Done:	100%
Project Status:	Completed
Contractors on Site:	YES
Time of Departure:	9:49am

xxxvii. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	10:00 am
Project title:	Construction of Kofar Jatau to Adadah Pharmacy
Contractor	MOTHERCAT LIMITED
Project Type:	Construction of 2 coat surface dress road (2.025 Km)
Date of Award:	13/7/2022
Final Contract sum:	₦474,978,747.14
Project Location (Senatorial District):	KADUNA NORTH

Project Location (LGA)	Zaria Local Govt Area
Project Location (Town)	Zaria City
Last Valuation Certificate Amount:	Lumpsum
Level of Completion as per Valuation:	100% Completion
Total Payments:	Lumpsum
Actual Percentage of Work Done:	100%
Project Status:	Completed
Contractors on Site:	YES
Time of Departure:	10:05am

xxxviii. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	10:15 am
Project title:	Construction of Umaru Dikko House to Salisu Dansanda Road
Contractor	MOTHERCAT LIMITED
Project Type:	Construction of 2 coat surface dress road (1.4 Km)
Date of Award:	13/7/2022
Final Contract sum:	₦347,740,109.63
Project Location (Senatorial District):	KADUNA NORTH
Project Location (LGA)	Zaria Local Govt Area
Project Location (Town)	Zaria City
Last Valuation Certificate Amount:	Lumpsum
Level of Completion as per Valuation:	100% Completion
Total Payments:	Lumpsum
Actual Percentage of Work Done:	100%
Project Status:	Completed
Contractors on Site:	YES
Time of Departure:	10:19am

N/B

- i. After completion of the Road, a Trailer loaded with 900 bags of cement 45,000 Kg plied the road and destroyed a portion of the road. The matter is presently

in High Court I Dogarawa, handled by a Lawyer in The Ministry of Justice Kaduna State (Barr. Yahaya). The area always experiences heavy vehicles plying the road because it is an industrial site. The Ad-Hoc committee recommended that an Iron Barrier be put in place to prevent such vehicles. The cost of the damage is ₦6,000,000.00.

- ii. The Contractor has already handed over the Road in October 2023, though the retention period is not over, it will elapse by next month (June, 2024). That He will ensure that damaged portion of the road is fixed before final handing over.

xxxix. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	11:48 am
Project title:	Construction of Ibrahim Taiwo Rd to Kasuwan Barchi to Gamagira
Contractor	CCECC
Project Type:	Construction of Road (0.72 Km)
Date of Award:	9 th May, 2022
Final Contract sum:	Lump sum 4 No. Road – ₦3,443,548,282.00
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	Kaduna South/ Kaduna North L.G.As
Project Location (Town)	Tudun Wada Kaduna
Last Valuation Certificate Amount:	₦697,861,944.20
Level of Completion as per Valuation:	100% Completion
Total Payments:	Lumpsum
Actual Percentage of Work Done:	100%
Project Status:	Completed
Contractors on Site:	YES
Time of Departure:	11:54am

N/B

- i. The project is 4No. Road awarded to CCECC by KADRA later transferred to KCTA. That Chawai Road is 100% completed.
- ii. The 4No. Roads are: -
 - a. Ibrahim Taiwo Road to Kasuwan Barchi to Gamagira Road.

- b. Chawai Road.
 - c. NURTW to Hayin Banki.
 - d. Bida Road by Nupe Road.
- iii. The Completion period for Ibrahim Taiwo Road is 5 Months although the Contractor exceeded the period.

xl. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	12:06 pm
Project title:	Construction of Bida Road by Nupe Road
Contractor	CCECC
Project Type:	Construction of Road (642 Meters)
Date of Award:	9 th May, 2022
Final Contract sum:	Lump sum
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	Kaduna North L.G.A
Project Location (Town)	Kaduna Town.
Last Valuation Certificate Amount:	Lump sum
Level of Completion as per Valuation:	Yet to Commence
Total Payments:	Lumpsum
Actual Percentage of Work Done:	0%
Project Status:	No work done
Contractors on Site:	YES
Time of Departure:	12.08pm

N/B The Construction of 4 No. Roads was based on Priority.

xli. Key Project Details:

Date of Site Visit:	Friday, 24 th May, 2024
Time of Arrival:	12:34 pm
Project title:	Construction of Nnamdi Azikiwe Express Road through NURTW to Hayin Banki
Contractor	CCECC
Project Type:	Construction of Road (1.15Km)
Date of Award:	9 th May, 2022

Final Contract sum:	Lump sum
Project Location (Senatorial District):	KADUNA CENTRAL
Project Location (LGA)	Kaduna North L.G.A
Project Location (Town)	Hayin Banki.
Last Valuation Certificate Amount:	Lump sum
Level of Completion as per Valuation:	20% construction of drainage
Total Payments:	Lumpsum
Actual Percentage of Work Done:	20% work done
Project Status:	Suspended (Stalled)
Contractors on Site:	YES
Time of Departure:	12:37pm

N/B

- i. One of the challenge faced is the non-payment of compensation and unavailability of funds to continue with the project.
- ii. That, the management of KCTA are satisfied with the quality and quantum of work done.

PART FOUR

9.00 FINDINGS AND OBSERVATIONS WITH REGARDS TO MEMOS AND DOCUMENTS SUBMITTED; PHYSICAL APPEARANCES OF THE INVITED PAST/PRESENT GOVERNMENT OFFICIALS AND RELEVANT STAKEHOLDERS

9.01 LOANS (DOMESTIC AND FOREIGN)

A.

- i. That Kaduna State Government between 29th May, 2015 to 29th May, 2023 incurred both Domestic and Foreign Loans.
- ii. The total Domestic Loans incurred by the State amounted to ₦98.912 billion and the list is attached as appendix 1.
- iii. The total Foreign Loans incurred by the State amounted to USD 758,141,699 and the list is attached to this report as appendix 2.

B. COMPLIANCE WITH PROCESSES AND UTILISATION OF THE LOAN:

It is apt to produce the relevant provisions of the Constitution and other relevant laws guiding the borrowing of moneys by The Federal and State Government.

Item 7 of the 2nd Schedule Part 2 of the 1999 Constitution (as amended) provides for borrowing of moneys in the Exclusive Legislative List.

Pursuant to the provisions of the Constitution, the National Assembly enacted the Debt Management Office (Establishment, e.t.c) Act 2003 wherein the conditions to be fulfilled by both the Federal and State Government for obtaining domestic and foreign loans were spelt out. See also Loans Act Cap L15 LFN 2004.

Kaduna State domesticated the Federal Act by enacting the Establishment of Debt Management Department Law No. 8 of 2015, which provides:

Section 18 (1)

The Department shall advise the State Government on the financing gap for the succeeding financial year and the amount to be borrowed for bridging the gap both internally and externally.

Section 18 (3)

The Department shall participate in the negotiation and acquisition of such loans and credit referred to Subsection (1) of this Section.

Section 20 (1)

No external loans shall be approved or obtained by the Commissioner unless its terms and conditions shall have been laid before the State Executive Council and State House of Assembly for approval and resolution respectively.

Section 22 (1)

Any monies received in respect of any loan contracted by the State Government shall be:

- (a) Paid into and form part of the Consolidated Revenue Fund of the State;
- (b) Paid into any other public fund of the State existing at the time or created for the purpose of the loan; and
- (c) Applied solely for the purpose of which it was obtained and in accordance with terms and conditions of the agreement under which it was obtained.

Section 23

The State Assembly may by a resolution approve, from time to time, standard terms and conditions for the negotiation and acceptance of internal loans and issuance of guarantees.

C. ANALYSIS AND FINDINGS ON THE LOANS VIS A VIS THE RELEVANT SECTIONS OF THE LAWS

1. DOMESTIC LOANS

i. Term Loan of ₦1 Billion

- That, the Loan was acquired in 2015 to purchase vehicles for security agencies.
- That, the Committee found that the Loan was approved by the State Executive Council and the Honourable House of Assembly by its resolutions. That the Loan was used for the purpose it was acquired.

ii. ₦14.3 Billion Loan

- That, the Kaduna State Government obtained this loan from the Federal Government in 2015 for the purpose of settling outstanding gratuity and pension liabilities (Salary Bail-out).
- That, due process was followed to obtain the loan.
- That, the Committee throughout its investigation and examination of the witnesses who appeared before it (Commissioners of Finance, Accountant Generals, Executive Secretaries) who ought to give account thereof could not give account of the loan utilisation and no records thereof were found in the Financial books of the State.
- That the loan was not used for the purpose for which it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Law, 2015.

iii. ₦10 Billion Loan

- That, this loan was acquired in 2015 from the Excess Crude Account to Finance Infrastructural Development and other Capital Development needs of the State.
- That due process was followed to obtain the loan as the Kaduna State House of Assembly approved the loan by its Resolution.
- That, the Committee found that the loan was not used for the purpose for which it was obtained contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

iv. ₦17.569 Billion Loan

- That, this is a Federal Government of Nigeria Budget Financial Support Facility to the State.

- That, the facility was obtained as a Financial support to the State.
 - That, due process was followed to secure the facility as the State House of Assembly approved it by its Resolution.
 - That, the Committee could not ascertain the manner in which the loan was utilised.
- v. **₦7.5 Billion**
- That, the State Government obtained this loan in 2021 to finance the Acquisition and Development of the Kudendan 84MW
 - That the Loan was obtained through due process.
 - That, the loan was poorly utilised.
- vi. **₦18.043 Billion**
- That, the State Government obtained this loan in 2021
 - That, the loan was obtained from the CBN to bridge Financing payment for power i.e Bail-out.
 - That, the loan was not obtained through due process contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
 - That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.
- vii. **₦10.5 Billion**
- That, this Loan was obtained in 2022 from CBN for the Damau Ranch and Milk project.
 - That, the Loan was obtained through due process as both the State Executive Council and the Kaduna State House of Assembly approved it.
 - That, the Loan was not fully used for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.
 - That, 95% of the Loan was diverted and paid into the Accounts of Kaduna State Markets Development and Management Company Ltd (KSMDMC).
 - That, part of the Loan was utilised by KSMDMC to finance the construction of Galaxy Mall amongst other projects contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015
– **(See the Testimony of Tamar Nandul MD Kaduna State Markets Development and Management Company Ltd. 2021-2024)**

viii. **N20 Billion**

- That, this Loan was obtained in April 2023, in the twilight of the last Administration from Zenith Bank PLC.
- That, the purpose of the Loan was to finance the payment of some selected Contractors.
- That, the Internally Generated Revenue (IGR) of the State was used as collateral for the Loan.
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the amount of the Loan was not paid into the Consolidated Revenue Fund of the State contrary to Section 120 (1)&(3) of the Constitution of FRN 1999 (as amended) and Section 22 (1) (a) & (b) of the Kaduna State Debt Management Department Law, 2015

2. FOREIGN LOANS

i. **129,817,755.18 XDR**

- That, this Loan was obtained in 2017 from IDA
- That, the purpose of the Loan was to finance the improvement of Business enabling environment and strengthening fiscal Management and Accountability in Kaduna State.
- That, due process was followed in obtaining the Loan as the State House of Assembly approved same.
- That, no evidence of utilisation of the loan was found in line with the purpose it was obtained.

ii. **209,889,772.20 XDR**

- That, the loan was obtained in 2017 from IDA.
- That, the purpose of the Loan was to improve the business enabling environment and strengthen fiscal Management and accountability in Kaduna State.
- That, due process was followed in obtaining the Loan as the State House of Assembly approved same.
- That, no evidence of utilisation of the loan was found in line with the purpose it was obtained.

iii. **\$26,000,000 USD**

- That, the Loan was obtained in 2018 from IDA.

- That, the purpose of the Loan was to finance Kaduna State Agro Processing Productivity Enhancement Support (APPEALS).
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.

iv. \$350,000,000 USD

- That, the Loan was obtained in 2019 from the World Bank.
- That, the purpose of the Loan was to finance Kaduna State Institutional Reforms.
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the first tranche was drawn down before obtaining the National Assembly Resolution.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

v. \$130,700,000 USD

- That, the Loan was obtained in 2021 from African Development Bank (AFD)
- That, the purpose of the Loan was to finance the Kaduna State Bus Rapid Transport System (BRT).
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.
- That, there is nothing to show for the acquisition of the Loan.

vi. \$62,800,000 USD

- That, the Loan was obtained in 2022 from International Development Bank (IDB).
- That, the purpose of the Loan was to finance the Kaduna State Reaching out of School Children Project (ROOSC)

- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

vii. \$150,000,000 USD

- That, the Loan was obtained by the Kaduna State Government from African Development Bank (AFD)
- That, the purpose of the Loan was to finance the Kaduna State-Special Agro-Processing Zones (SAPZ).
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

viii. \$20,000,000 USD

- That, the Loan was obtained by the Kaduna State Government from IDA in 2023.
- That, the purpose of the Loan was to finance the Kaduna State Livestock Productivity and Resilience Support Project (LPRES)
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

ix. \$80,000,000 USD

- That, the Loan was obtained in 2021 by the Kaduna State Government from IDA.
- That, the purpose of the Loan was to finance the Kaduna State Adolescent Girls Initiative for Learning and Empowerment (AGILE)

- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

x. \$280,000,000 USD

- That, the Loan was obtained by the Kaduna State Government from IDA.
- That, the purpose of the Loan was to finance the Kaduna State Rural Access and Agricultural Marketing Project (RAAMP)
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

xi. 470,100,000 XDR

- That, the Loan was obtained in 2021 by the Kaduna State Government from IDA.
- That, the purpose of the Loan was to finance the Kaduna State Immunization Plus and Malaria Progress by Accelerating Coverage and Promoting Service (IMPACT)
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

xii. 494,000,000 XDR

- That, the Loan was obtained in 2022 by the Kaduna State Government from IDA.
- That, the purpose of the Loan was to finance the Kaduna State Sustainable Urban and Rural Water Supply, Sanitation and Hygiene (SURWASH)

- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

xiii. 494,600,000 XDR

- That, the Loan was obtained in 2022 by the Kaduna State Government from IDA.
- That, the purpose of the Loan was to finance the Kaduna State Agro-Climatic Resilience Semi-Arid Landscapes (ACReSAL)
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

xiv. \$16,868,692.12 USD

- That, the Loan was obtained in 2023 by the Kaduna State Government from IDA.
- That, the purpose of the Loan was to finance the Kaduna State Accelerating Nutrition Results in Nigeria (ANRiN)
- That, due process was not followed in obtaining the Loan as the State House of Assembly did not approve same, contrary to Section 20 (1) of the Kaduna State Debt Management Department Law, 2015.
- That, the Committee found that the loan was not utilised for the purpose it was acquired contrary to Section 22 (1) (c) of the Kaduna State Debt Management Department Law, 2015.

3 Findings and Conclusions on the Debt Profile of the State

Based on our investigations, the following were our findings:

- ✓ There was a discrepancy between the debt profile reported by the state Ministry of Finance (Debt management unit) when compared with sources from the National debt office in Abuja. For instance, the state debt management office reported ₦71,215,326,680.24 while the National debt management office

reported ₦87,282,487,580.65 for the same period resulting to variance of ₦16,067,160,900.41.

- ✓ We equally noted that there was a substantial increase in domestic and foreign debt by 81% and 51% respectively (see analysis above).
- ✓ The debt management unit seems not to be aware of some of the loan facilities taken by the state.
- ✓ For some of the loan especially, the foreign loans, legislative approvals were not sighted.

7.00 PROJECTS

7.01 The Kaduna State Government between 29th May, 2015 to 29th May, 2023 awarded contracts to several Contractors and below are the Analysis:

S/N	CONTRACTOR NAME	PROJECT TITLE	CONTRACT AMOUNT	AMOUNT PAID
1	Messrs. CCECC Nig. Ltd	DUALIZATION OF RABAH ROAD BY AREWA HOUSE TO NNAMDI AZIKWE EXPRESS BYPASS WITH AN OVERHEAD BRIDGE AND NNAMDI AZIKWE EXPRESS TO RIGASA LINK TRAIN STATION (9.65Km)	24,921,705,026.86	1 4,700,000,000
2		COMPLETION OF DUALIZED UMARU MUSA YAR'ADUA WAY TO EASTERN BYEPASS (5.73Km)	5,271,746,433.01	
3		CONSTRUCTION OF URBAN SHELTER ROAD (UMARU MUSA YAR'ADUA WAY) (3.5Km)	5,401,123,056.67	

4		DUALIZATION OF ALKALI ROAD WITH ROAD FURNITURE (1Km)	859,867,526.83	
5		DUALIZATION OF YAKUBU GOWON WAY-BARAU DIKKO TEACHING HOSPITAL - WAFF ROAD INCLUDING AN UNDERPASS AT LEVENTIS ROUNDABOUT (2.2Km)	3,791,999,252.42	
6	Messrs. Chamberlayne Global Concept Ltd	DUALIZATION OF GASKIYA ROAD FROM GASKIYA JUNCTION TO AGORO ROUND ABOUT WITH UNDER PASS FROM KOFAN DOKA AT AGORO	1 1,390,644,206.72	3,614,761,543.72
7	Messrs. Ronchess Global Resources Plc	CONSTRUCTION OF WUSASA DANMAGAJI - NAGOYI TO RIVER GALMA BRIDGE ROAD	17,262,790,888.60	4,000,000,000.00
8	Messrs. Farmtrac Nig. Ltd	CONSTRUCTION OF ROAD NETWORK WITHIN NOK UNIVERSITY KACHIA LGA	249,808,951.25	4 9,961,790.25

9		CONSTRUCTION OF KAFANCHAN URBAN RENEWAL ROADS (ROAD COMPONENT)	5,725,333,686.28	2,750,000,000.00
10	Mothercat	ZARIA ONGOING ROADS PROJECT (19,830M)	10,042,162,308.00	2,000,000,000.00
11	Rafali	DUALIZATION AND EXPANSION OF KAFANCHAN ROAD FROM NEPA ROUNDABOUT TO U/RIMI BRIDGE (9.35 KM), EMIR ROAD (0.35 KM) AND HOSPITAL ROAD (1.1 KM) UNDER THE KAFANCHAN URBAN RENEWAL PROJECTS (ROAD COMPONENT)	9,697,213,649.26	6,000,000,000.00 (CV1-3)
12		CONSTRUCTION OF ROAD FROM N1,999,292,949.88 (40%) UNGUWAN RIMI TO FADAN KAGOMA, CONSTRUCTION OF A BRIDGE AT UNGUWAN RIMI - KWOI JUNCTION (DUAL CARRIAGEWAY), REHABILITATION OF A SPUR THROUGH UNGUWAN RIMI TOWN.	4,998,232,374.69	4,998,232,374.69

13	RCF	CONSTRUCTION OF ROAD FROM TOTAL FILLING STATION U/RIMI-BIDA ROADYAKUBU GOWON WAY AND GOBARAU ROAD BY DPR OFFICE JUNCTION-CAMP ROAD JUNCTION	3,552,610,335.65	1,377,896,121.31
14	GULU	CONSTRUCTION OF KASUWAN DA'A-YAN SARKI BIYE-MIL GOMA JUNCTION ALONG SOKOTO ROAD GIWA LGA	2,569,179,061.47	3 31,476,229.50

Some of the above contracts were completed while majority are abandoned.

The process followed in awarding some of the contracts and the level of compliance with the contractual agreement are in violation of the Kaduna State Public Procurement Law, 2016 (KADPPA Law, 2016).

On this, it is apt to produce the relevant provisions of the KADPPA Law, 2016 and the preliminaries for the award of contracts. Sections 42, 43, 44, 45, and 64 of the KADPPA Law, 2016 provides for the procurement of goods, works and services. Section 42 and 43 provides as follows:

Section 42 of the KADPPA Law, 2016 provide:

Subject to Regulations as may from time to time be issued by the Authority a procuring entity shall implement its procurement plans through a Procurement Due Process Committee as follows:

- (a) advertise/solicit for bids;
- (b) receive, evaluate and make a selection of the bids received;
- (c) obtain approval of the approving authority before making an award;
- (d) debrief the bid losers
- (e) obtain and confirm the validity of any Performance Board/Guarantee;

- (f) execute the Contract Agreement for sums within its approve threshold, and submit others for approval of higher approval authority after informing the bid winner of its success; and
- (g) Announce, publicize the award and submit appropriate reports to the Authority in the format stipulated by this guidelines and regulations as may be issued by the Authority from time to time.

And section 43 of KADPPA Law, 2016 provide:

- (1) The procurement of goods, works and services by all procuring entities shall be conducted by Open Competitive Tender except as may otherwise be provided by this Law.
- (2) Any references to Open Competitive bidding in this Law means the process by which a procuring entity is based on previously defined criteria, effects public procurement by offering to every interested candidate, equal simultaneous information and opportunity to offer the goods, works and services needed,
- (3) Unless as otherwise provided by the Law, no negotiations shall be conducted with suppliers, contractors or consultants and the winning bidder shall be that which is:
 - (i) in the case of goods and works, the lowest cost evaluated bid from the bids responsive to the bid solicitation;
 - (ii) in the case of services, the highest rated evaluated bid from the bids responsive to the bid solicitation.

9.02 PRELIMINARIES

Sourcing of Contractors:

The major reasons for sourcing of contractors is to get the best man for the job with regards to cognate experience of tenders in related assignment, capacity, knowledge of project size, ability to deliver quality work on time and many more forms of selection of contractors. Section 43 of the Kaduna State Public Procurement Law No. 12 of 2016 provides for competitive bidding to ensure the above is met with. The only instance single sourcing is allowed is provided under Section 59 (4) with regards to goods of propriety nature or where the goods sold are by an exclusive dealer or manufacturer.

However, most of the contracts awarded from 2015-2023 were awarded through single source method, which apart from contravening the provision of the Law, led to inflated contractual sums, substandard work and in some cases non-performance after collecting huge sums of money in advance and part payments. In the long run, the resultant effect is numerous abandoned projects, liabilities and great losses to the State.

In an ideal contract, the client must ensure that preliminary report is submitted in respect of the following before the award of the contract:

- i. Conducting condition surveys along routes of road, improvement to establish and confirm the integrity of the road structure.
- ii. Pavement evaluation studies; all pavement elements and subgrade will be evaluated vis-à-vis anticipated new axle loads for stability.
- iii. Designs will be produced in anticipation of the projected axle loads and life span of the road.
- iv. Review the drainage system around the project sites and proffer improvement to existing and expanded system.
- v. Conduct environmental impact assessment and identify the impacts of the scheme to the immediate environment and beyond.
- vi. Effective and efficient designs will be produced based on the outcome of investigative surveys carried out above, the projected lifespan and anticipated full axle load.
- vii. Comprehensive specifications shall be drawn to ensure that the client gets value for the investment.

In addition to the above, prior to the commencement of physical work on site, it was expected that all necessary working drawings, bills, specifications and conditions of contract, programme of work, cash flow projections were gotten, but as at the time of this report, certain documents required to validate the award of this contracts listed below but not limited to the following were not sighted:

- Award Letter;
- Acceptance Letter;
- Integrity Test Result;
- Certificate of assurance that quality materials and workmanship were found satisfactory to qualify certification of work done;
- Contract Agreement;
- Detailed BOQ/BEME;

- Comprehensive Programme of work (reflecting commencement and completion dates);
- Advance Payment Guarantee Bond;
- Performance Bond;
- Contractor All Risk Insurance;
- Condition Survey Report;
- Pavement Analysis Report;
- Environmental Impact Assessment Report;
- Hydrology Proposal Report on How to Drain the entire site effectively;
- Details of Valuations and Breakdown of Certificates;
- Basis and Build-ups to fluctuations;

9.3 Findings per MDAs

i. Ministry of Finance

The Kaduna State Ministry of Finance oversee the State Government's accounting and entire financial affairs and activities of the state. The functions of the ministry include but not limited to the following:

- Oversee policy analysis and implementation on matters connected with control and management of public finance.
- Oversee financial regulation through the development and implementation of fiscal responsibility policies, financial regulations, treasury circulars and financial management systems.
- Oversee strategic budget and financial planning for the Ministry.
- Oversee the development and implementation of fiscal revenue generation and tax policies.
- Oversee the debt management, servicing and repayment of the State in line with Debt Management Law.

- Oversee negotiation on investment, trade and financial agreements entered into by the State.
- Establish a communication channel and maintain the relationship with all relevant stakeholders both internal and external.
- Similarly, because of the strategic importance of the ministry to the state, the committee requested and received several submissions from the Ministry through its units and agencies (debt management office, Office of the accountant general e.t.c). See below detailed work carried out on each of the units and MDA

ii. Key Findings on Ministry of Finance

S/NO	ISSUE	ENTITY/MDA	DETAILS OF FINDINGS	FINANCIAL IMPACT (₦)	GENERAL RISK/IMPACT	SUPPORTING EVIDENCE
1.	Possible diversion of Revenue	Ministry of Finance	It was noted that there were instances of partial sweep of daily revenue generated in the commercial bank accounts as such, leaving huge balances unremitted to the TSA account. Additionally, in some occasions, outflows of funds from the revenue bank accounts which were lower in aggregate than the revenue lodgement for the day. Most importantly, there were cases of outflow of revenue of funds from the revenue accounts on a daily basis which were not sighted or traced to the UBA IGR account or TSA main account	30,049,063,941.17	Loss of substantial revenue	Deloitte report (Operational review of the state)
2	Unjustified Reversal of	Ministry of	Per review of the Deloitte report	1,072,756,929.65	Loss and possible	Deloitte report

	cash and Cheque Deposit	Finance	(operational review of the state Government account), it was noted that there were instances where cash and cheque deposits were made by individuals and companies into some of the revenue accounts and were later reversed. This amounted to 1,072,756,929.65 Naira on 1527 instances. Further review of the bank statement confirmed that the reversal was made in individual name which was not the case when the deposits were made.		diversion of Government revenue	(Operational review of the state)
3	Use of debit card on revenue bank account	Ministry of Finance	Based on the findings of the Deloitte report, it was noted that debit cards were linked to some of the revenue bank accounts, and transactions were carried out using the debit cards. Further review showed that total transactions via debit card amounted to 721,672,854.88. This is contrary to	721,672,854.88	Possible Loss of Government revenue	Deloitte report (Operational review of the state)

			section 3.3.1 of Kaduna State Financial Policies and Procedures Manual 2016, which state that all revenue funds paid into the commercial revenue bank accounts should be transferred to the CRF/TSA at the end of every working day		
4	Possible Diversion of funds to Individuals and Companies	Ministry of Finance	<p>It was noted that payments were made out to companies and individuals from the revenue bank accounts. These transactions amounted to 393,752,670.05. This was a contradiction to the provision of section 3.3.1 of the Kaduna State Financial Policies and Procedures Manual 2016.</p> <p>It is noted that fraudulent cash withdrawals of funds within a period of less than one month (22nd – 23rd February, 2023 and 13th – 16th March, 2023) totalling ₦1,412,031,860.00 was paid to</p>	393,752,670.05	<p>Diversions/loss of Government revenue</p> <p>Deloitte report (Operational review of the state)</p>

			MISHA from the Kaduna State Economic Transformation (PfR) Dollar Accounts for unspecified payments. This transaction raises a serious question of concealment of purposes and destination of funds paid to the beneficiary. See Appendix 5.			
5	Unjustified Payment to Government Bodies	Ministry of finance	Per review of the Deloitte report, it was noted that there were 356 instances where funds were moved to KADIRS accounts, Nuhu Bamalli Polytechnic and Kaduna State Government Agencies Account. The purpose of the payment could not be ascertained. Additionally, this was contrary to section 3.3.1 of the Kaduna State Financial Policies and Procedures Manual 2016.	3,325,022,376.00	Unjustified payment and lack of adherence to the state payment due process.	Deloitte report (Operational review of the state)
6	Transfer of Funds to Undisclosed Account	Ministry of Finance	Deloitte report equally noted that six (6) instances where some	428,122,180.18	Unjustified payment which	Deloitte report (Operational

			<p>transfers were made from a Polaris bank revenue account (1790220190) to another Polaris Bank Account (1790225724). Furthermore, the review showed that the account name was “pay direct account for Kaduna-359”. The sum of the transfer to the undisclosed account amounted to 428,122,180.18. The purpose and justification for these transfers as the transaction details on the bank statement were not clearly expressed.</p>		could result to loss of Government revenue	review of the state)
7	Suspicious Payments from UBA Consolidated Revenue Account	Ministry of Finance	<p>It was observed that there were 180 instances where transfers were made from Kaduna state IGR account to various KDSG bank accounts and other beneficiaries. These transfers amounted to 2,158,799,199. This was contrary to information gathered that all revenue generated through</p>	2,158,799.199.00	Loss of Government revenue	Deloitte report (Operational review of the state)

			commercial bank revenue accounts were to be swept into Kaduna State IGR account (1020690459) maintained with UBA bank on a daily basis, which are then swept from the Kaduna state IGR account into CBN TSA (0100126961019) on a monthly basis			
7	Lack of Legislative approval and due process for zenith bank 20 billion loan	Ministry of Finance	During the review carried out by the committee, we noted that the contract financing loan was obtained in April, 2023 and paid directly to the contractors without the consent of the Legislature. This contravenes section 23(1) of Debt Management law 2015 (Kaduna State law NO. 8 of 2015). The state assembly may by a resolution approve, from time to time, standard terms and conditions for the negotiation and acceptance of internal loans and issuance of	20,000,000,000	Violation of due process in obtaining loan.	Submissions by Zenith Bank and presentation of the Commissioner of Finance

			guarantees. Furthermore, the repayment was guaranteed by the state and will be paid back from state resources.			
8	Loan paid directly to contractor's accounts	Ministry of Finance	Per review of the contractual financing loan obtained by the state, loan was paid directly into the contractor's bank account, this contravenes Section 22(1) Debt Management law 2015 (Kaduna state law NO. 8 of 2015) which state that any monies received in respect of any loan contracted by the state Government shall be: a. Paid into or form part of the consolidated revenue fund of the state b. Paid into any other public fund of the state existing at the time or created for the purpose of the loan	20,000,000,000	Gross violation of the due process and procedures	
9	Substantial amount of foreign loan	Ministry of Finance	It was equally noted that there was substantial amount of foreign	569,376,406.87 USD	This has resulted to huge financial	See attached appendix 2

			loan taken for the period under review which amounted to 569 million, second highest to Lagos State among the 36 States of the Federation.		burden to the state as repayment is directly deducted from Statutory Allocation leaving little amount for state utilisation	(Kaduna state loan profile from the National DMO office)
10	Substantial Payments to consultant without justification	Ministry of Finance	<p>Per review of the bank statement, we noted three (3) tranches of payments were made to Tulips Futures Associates Limited as follows:</p> <ul style="list-style-type: none"> • 219,984,800 on the 3/03/23 • 219,984,800 on the 3/03/23 • 192,486,700 on the 3/03/23 	632,456,000.00	Lack of justification for payment of professional services	See appendix 3 attached (copy of the bank statement)
11	Unwarranted Borrowings for Payments of Salaries	Ministry of Finance	Per review Performed by Deloitte on the Salaries account bank statements provided, we noted that there is a Zenith Bank account	2,900,000,000	Unjustified borrowings resulting to additional	Deloitte report (Operational review of the state)

			<p>“OFFICE OF THE AG SALARIES OPS LOAN Account (1015033555)” which is utilized for obtaining loans from the bank for the payment of salaries.</p> <p>We noted that certain months when the Paris Club Refund were paid to the state, which the major purpose is helping the state government with payment of salaries, loans for payment of salaries were still taken by the state. For example, on 29th November, 2017 NGN7,721,729,227.55 was paid as Paris Club refund and NGN2,900,000,000 was taken out as loan for the payment of salaries in that month which warranted an avoidable payment of NGN1,375,531.88 as management fee and NGN30,777,525.91 as interest charge.</p>		obligations to the state.	
12	Untraceable Utilisation of Paris club Refund	Ministry of Finance	Per Deloitte report and review of the TSA Bank statements it was noted that on 25th October 2018,	22,273,060,097.97	Possible diversion of funds	See appendix 4 (copy of bank statement)

			<p>Paris Club Refund payment of Twenty Two Billion, Five Hundred and Seventy Three Million, Sixty Thousand, Ninety-Seven Naira, Ninety-Seven Kobo (NGN22,273,060,097.97) was made into TSA Main Account (010100136961019), and on 31st October, 2018 Eighteen Billion, Five Hundred and Twenty-Six Million, Sixty Thousand, and Ninety-Six Naira (NGN18,526,060,096.00) was transferred from the TSA Main Account to UBA KDSG ACCT GEN EDUC Emergency Ops account which was then transferred to another account with no clear description on 01 November 2018.</p>			
13	Lack Of Standardisation for Time Deposit from State Accounts	Ministry of Finance	We observed that instructions were given to banks to fix a portion or all monies tied to a particular project for a period of	2,700,000,000	Lack of structure and standard policy for fixed deposit	See appendix 5 (Bank statement attached)

			time. For instance, on 24th July, 2020, N7billion was fixed and liquidated on 24th August, 2020 in Wema placement account, likewise on 8th of October, 2019, N2.7billion was fixed in Access exchange gain account after which was liquidated on 19th November, 2019. The instruction is highly subject to individual discretion and could lead to another form of leakage for the state as interest received are not closely monitored and recognised as part of the state revenue.			
14	Transfer To Unknown Beneficiary	Ministry of Finance	A transaction of N7billion was made to an unknown beneficiary (No Narration) from the state Wema Bank placement account on 21st of October, 2022. Equally, the payment did not reflect on the state ERP-Navision which happens to be the master list for all	7,000,000,000	Possible diversion of fund leaving no traces	See appendix 6 attached (A copy Bank statement)

			payment transactions.			
15	Lump Sum Payment for Several Projects	Ministry of Finance	It was also discovered that a lump sum of N8.9billion was transferred to CCECC from Access bank capital project account on 3rd of December, 2019 being part payment of the contract sum of project awarded. By implication, payment cannot be reliably traced and matched to a particular project which does not encourage transparency.	8,900,000,000	Lack of details of project resulting to less transparency	See appendix 7(a copy of bank statement)
16	Intra-Transfer Between Revenue Accounts	Ministry of Finance	We noted that there was a transfer of N200m from Sale of Government House Account to Loan Recovery Account on 30th of October, 2019. This is unjustifiable as revenue account like Loan Recovery is expected to receive only loan repayment by the staff and not otherwise.	200,000,000	Lack of justification for withdrawal from a loan recovery account	See appendix 8(a copy of bank statement)

iii. Office of the State Accountant General

The Ad-Hoc committee received submissions from the Office of the State Accountant General and carefully reviewed the documents. Additionally, the committee invited the representatives of the Office of the State Accountant General for clarifications, and below is the analysis of the inflows carried out by the forensic audit team and the findings related to the aforementioned MDA.

iv. Summary of Receipt and Inflow to the State & LG from May 2015 to May 2023

Year	State Allocation	LGA	Capital Development	IGR	Total				
2015 250B	26,175,717,288.01	21,625,947,671.44		6,567,669,467.94	54,369,334,427.39				
2016 200B	38,921,340,223.49	34,043,432,646.28		23,024,006,920.83	95,988,779,809.60				
2017 150B	53,353,730,332.55	45,348,435,454.13	99,884,000.71	23,305,628,000.91	128,532,613,004.30				
2018 100B	68,865,254,164.34	53,059,000.07	57,556,000.66	23,463,860,000.74	158,122,256,547.81				
2019 50B	71,103,680,000.35	53,361,340,000.34		43,565,576,000.38	177,796,392,051.07				
2020 0	69,009,050,900.78	53,330,890,000.38		53,585,230,000.34	175,975,171,191.50				
2021	69,009,993,100.88	53,334,483,000.94		53,597,080,000.65	175,941,556,102.47				
2022	2015 69,818,147,679.54	2016 69,639,690,439.00	2017 69,639,690,439.00	2018 69,639,690,439.00	2019 69,639,690,439.00	2020 69,639,690,439.00	2021 58,094,591,085.91	2022 58,094,591,085.91	2023 197,552,429,204.45
2023	24,684,558,668.13	28,503,604,917.62		29,336,373,088.43	82,544,536,674.18				
Grand Total	484,401,473,092.07	424,416,878,102.20	5,657,440,527.37	321,604,399,359.13	1,236,080,191,080.77				

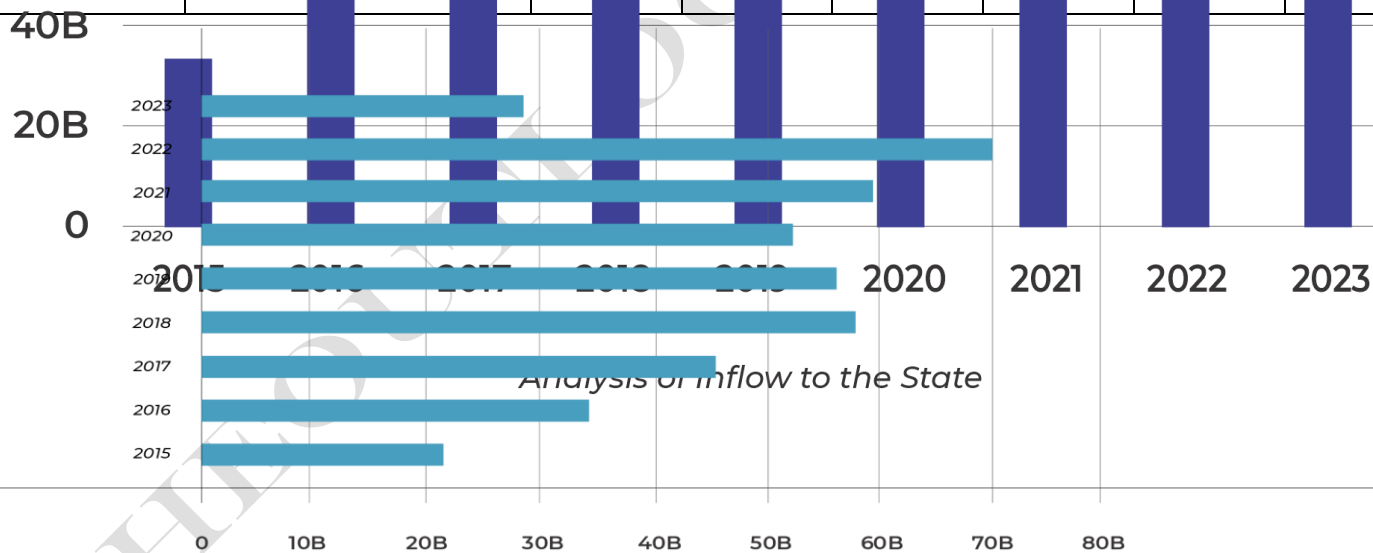
v. Analysis of Inflow to the State

SOURCE OF INFLOW	2015	2016	2017	2018	2019	2020	2021	2022	2023	TOTAL
	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000
Statutory Allocation (FAAC)	21,381.90	25,976.58	39,916.72	55,777.10	54,233.60	42,561.25	39,018.42	47,859.85	18,385.03	345,110.47
Deduction	1,444.60	4,439.49	4,915.21	4,827.42	5,845.60	6,812.51	8,328.79	17,353.99	13,167.14	67,134.75
Net Statutory Allocation	19,937.31	21,537.09	35,001.52	50,949.68	48,388.00	35,748.74	36,796.13	30,505.87	5,217.89	284,082.23
Value Added Tax (VAT)	5,913.94	11,299.34	13,646.61	15,670.93	16,866.42	15,670.93	30,025.81	33,765.57	-	142,859.55
IGR	6,567.67	23,024.01	26,530.56	29,446.39	44,956.58	50,768.52	52,859.71	58,094.59	29,356.37	321,604.40
Other Inflows	324.47	6,084.91	8,005.49	4,602.21	5,849.26	10,549.38	2,688.04	5,546.71	19,466.67	63,117.14
Total Allocation	32,743.39	61,945.35	83,184.18	100,669.20	116,060.26	112,737.57	122,369.70	127,912.74	54,040.93	811,663.31

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vi. Analysis of Inflow to the Local Government

SOURCE OF INLOW	2015	2016	2017	2018	2019	2020	2021	2022	2023	TOTAL
	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000	N'000,000
Statutory Allocation (FAAC)	17,125.99	20,806.14	31,971.59	44,675.08	43,811.81	33,810.77	35,888.89	38,366.66	14,237.16	281,461.09
Deduction	-	-	-	-	-	-	-	-	-	-
Net Statutory Allocation	17,125.99	20,806.14	31,971.59	44,675.08	43,811.81	33,810.77	35,888.89	38,366.66	14,237.16	281,461.09
Value Added Tax(VAT)	4,240.07	8,062.81	9,672.66	10,911.11	11,704.04	14,245.56	21,654.25	21,725.75	11,401.09	116,247.93
Other Additions	259.88	5,174.48	3,698.8	1,797.7	1,729.3	3,776.26	2,805.25	35.79	2,865.36	26,707.86
Total	21,625.95	34,043.43	45,349.24	57,486.06	56,246.13	51,832.09	59,348.39	60,199.69	28,503.60	424,416.88



Analysis of Inflow to the Local Government

vii. Other Inflows to the State: Paris Club Refund

Paris Club refund is the settlement of longstanding claims by the state government relating to over deductions from their federation account allocation committee for external debt service arising between 1995 and 2002.

The funds were released to the State Governments as part of the wider efforts to stimulate the economy and were specifically designed to support State Government in meeting salary and their obligation, thereby alleviating the challenges faced by such states in paying workers in its civil service.

viii. Schedule of Amount Received in the TSA bank statement as Paris Club Refund

DATE	AMOUNT	REMARK
6th December 2016	14,362,416,363.24	Traced to TSA bank statement
14th July 2017	7,721,729,227.55	Traced to TSA bank statement
29th November,2017	7,721,729,227.55	Traced to TSA bank statement
25th October 2018	22,273,060,096.42	Traced to TSA bank statement
7th February, 2019	600,000,000.00	Traced to TSA bank statement
TOTAL	52,678,934.914.76	

ix. Key Findings from the Office of the State Accountant General

S/NO	ISSUE	ENTITY/MDA	DETAILS OF FINDINGS	FINANCIAL IMPACT	GENERAL RISK/IMPACT	SUPPORTING EVIDENCE
1.	Cash Withdrawal from Government account (Naira).	Office of the state Accountant General	We noted that there were several instances of cash withdrawals from the state bank accounts between 2019 and 2022, mostly from Access Exchange Gain and Accountant General Account. Per review, the total cash withdrawals in Naira were approximately 3.3billion naira. 92% of these amounts were traced to Mukhtar Ibrahim and Dalhatu Sani while the remaining 8% of these were traced to Aminu Sani Sambo, Shizza Bada and Umar Waziri. A deposit of N120million was equally made by the two of them and N19.5million by Gift Akunebuni to Exchange Gain and Accountant General Account without a clear purpose. From our findings, Mukhtar Ibrahim is a cashier working	3,312,126,968	Possible diversion and misappropriation of Government funds as cash transactions are difficult to trace	See appendix 9a and 9b attached (bank statement and schedule of withdrawal withdrawal)

			<p>under the directives of the then Accountant General (Shizzer Bada Nasara) to Kaduna state government. This is contrary to the NFIU act 2018, Central bank of Nigeria regulation and money laundering act 2022 section 2(1) which state that: No person or body corporate shall, except in a transaction through a financial institution, make or accept cash payment of a sum exceeding</p> <p>A. 5,000,000 or its equivalent in the case of individual</p> <p>B. 10,000,000 or its equivalent, in the case of a body corporate.</p> <p>Section 2(2) further state that a person shall not conduct two or more transactions separately with one or more financial institutions or designated non-financial businesses and professions with intent to:</p> <p>A. Avoid the duty to report a</p>		
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			<p>transaction which should be reported under this act</p> <p>B. Breach the duty to disclose information under this act by any other means.</p> <p>The committee noted with respect to Kaduna State (Zenith Bank TSA) Account for the period 01/11/2022 – 10/03/2023, the sums of monies withdrawn from this account do not have specified payment and there were no description for the transactions thereby necessitating a thorough verification of the entire process in the Office of the Accountant General. See Appendix 4- Audit Extracts from Bank Statement (Zenith Bank TSA) on Transactions.</p>		
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2	Cash Withdrawal from Government account (Dollar).	Office of the state Accountant General	The committee equally noted that there were withdrawals in US Dollars which amounted to 1.4million dollar. The whole sum was withdrawn by Mukhtar Ibrahim. The committee noted with respect to the Kaduna State Economic Transformation (PFR) Dollar Accounts No. 0809009141 for the period 30/10/2020 – 06/05/2020 that the transactions were fraudulent; while in some cases, exchange amount could not be traced, among other reasons thereby necessitating a thorough verification of the entire process in the Office of the Accountant General. See Appendix 5 Audit Extract from Kaduna State Economic Transformation (PFR) Dollar Account Cash Book.	1,400,000 USD	Possible diversion and misappropriation of Government funds as cash transactions are difficult to trace	See appendix 9c attached
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3	Microsoft Navision Payment inconsistencies	Office of the State Accountant General	<p>The committee equally noted some inconsistencies in the payment system used by the state Accountant General office. The office deploys the use of Microsoft Navision for all payments which has to undergo all approval process before payment. However, based on further review, some payments showing voided and pending were sighted in the bank statement meaning payments were effected when the approval process has not fully concluded. For instance, payment of the sum of N20m on 8th of December, 2022 from WEMA placement shows 'Pending Approval' in Navision report. Similarly, a transfer of N800m on 4th of June, 2020 from Access Exchange Gain account shows 'Voided' in Navision.</p>		This resulted unauthorised payment and comprised the payment system	See appendix 10a and 10b attached.
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4	Imprest Payment to Third Party (Non-Governmental Agency)	Office of the state Accountant General	A transfer of N80million was made to Edi-Jen Co Nig. Ltd on 3rd of March, 2023 from WEMA placement, having IMPREST as its narration. This looks suspicious and against the standard going by the narration as third party is not expected to receive impress from the state to run its petty expenses.	80,000,000	Unjustified payment and inappropriate narration	See appendix 11(Bank Statement)
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5	Possible Manipulation of The State Central Financial System- Navision	Office of the State Accountant General	We noticed that not all payment transactions in the bank statements reflect in the state Microsoft Navision. Also, there are instances where payment status of transactions in Navision differ from that of the bank statement. For instance, payment of the sum of N20m on 8th of December, 2022 from WEMA placement shows 'Pending Approval' in Navision report. Similarly, a transfer of N800m on 4th of June, 2020 from Access Exchange Gain account shows 'Voided' in Navision while the payment was sighted in the bank statement. As a result, Navision report seems unreliable for decision making process.	800,000,000	This makes it difficult to reconcile the Bank and Navision balance.	See appendix 10a and 10b(see Attached)
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6	Inappropriate payment and the Usage Of KDSG Bank Account Purpose	Office of the state Accountant General	All receipts from IGR Account are expected to be swept to TSA by standard. However, we noted that expenses/salaries were sometimes paid directly from these accounts e.g ₦100,000 to Cozy Oil & Gas Ltd on 30th of May, 2019 and N4,789,365.09 to AG Salaries Operation on 17th of November, 2020 from Zenith Land Charges Account.	4,789,365.09	Making payment directs from the state revenue account contravenes the financial policy guideline of 2016	See appendix 12 attached
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2. KADIRS

The KADIRS is mandated to collect all Internally generated revenue accrued to the state. Hence, to get the total revenue generated for the period under review (2015-2023) the Ad-Hoc committee requested for some data and information from the service.

Months	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	-	900,619.06	1,247,767.69	2,793,407.10	1,933,595.07	2,903,373.82	2,278,312.85	2,869,375.82	10,267,855.59	25,194,307.00
February	-	1,355,485.93	1,710,991.95	3,266,034.09	2,851,353.76	2,286,748.94	3,405,744.86	2,517,709.86	4,512,103.05	21,906,172.45
March	-	1,203,856.94	1,789,287.22	2,780,465.63	3,578,953.50	9,246,327.67	3,258,173.31	3,683,980.16	5,657,093.12	31,198,137.56
April	-	1,363,322.30	1,643,778.44	3,139,171.10	2,471,312.38	1,601,021.31	3,824,047.07	8,594,474.48	3,861,735.55	26,498,862.62
May	-	1,296,972.71	1,503,878.50	2,198,441.85	2,009,758.82	5,980,625.37	7,234,264.90	2,723,933.96	5,057,585.78	28,005,461.89
June	928,777.34	1,628,316.38	1,742,438.06	1,826,974.69	12,449,879.26	2,208,176.62	3,419,318.26	8,199,472.81	-	32,403,353.42
July	980,272.52	1,621,267.72	1,704,339.52	2,040,066.81	2,031,994.94	1,826,216.43	3,958,004.61	2,196,192.32	-	16,358,354.87
August	871,776.47	1,439,020.56	2,221,165.88	2,119,174.94	2,245,710.73	5,998,767.83	3,673,831.76	4,300,860.12	-	22,870,308.29
September	889,775.75	1,367,202.94	2,419,604.16	1,835,003.11	2,006,442.57	2,057,051.70	3,766,592.55	9,678,888.91	-	24,020,561.69
October	1,059,092.81	1,323,611.37	2,337,601.96	2,106,189.52	2,430,685.55	5,190,589.51	4,025,270.86	4,029,594.18	-	22,502,635.76
November	1,270,414.78	1,430,190.47	2,447,864.23	2,299,875.47	8,310,299.48	2,374,285.09	3,536,596.19	4,068,501.26	-	25,738,026.98
December	567,559.80	8,094,140.57	5,761,845.25	3,041,582.63	2,636,590.52	9,095,339.11	10,479,551.77	5,231,607.19	-	44,908,216.84
Total	6,567,669.47	23,024,006.94	26,530,562.88	29,446,386.92	44,956,576.58	50,768,523.41	52,859,708.98	58,094,591.09	29,356,373.09	321,604,399.36

Summary of Internally Generated Revenue from May 2015 to May 2023

Source; Kaduna State Office of the Accountant General

i. Key Findings on KADIRS

S/NO	ISSUE	ENTITY/M DA	DETAILS OF FINDINGS	FINANCIAL IMPACT	GENERAL RISK/IMPACT	SUPPORTING EVIDENCE
1	Collection of revenue into unapproved revenue account	KADIRS	During the committee review of the Deloitte report on the <i>Forensic Review of the revenue collection process</i> , we noted that the report highlighted six (6) of the collection accounts utilised for pay direct which have different names from Kaduna state Government. This account names are different from KADSG		This has resulted to loss of Government revenue.	See attached appendix 3.1.4 of Deloitte report
2	34 Unreconciled Additional revenue collection account	KADIRS	Per review of the Deloitte report on the <i>Forensic Review of the revenue collection process</i> . It was noted that 34 additional accounts belonging to KDSG contrary to the information provided by KADIRS which indicated that KDSG has 18 revenue accounts		Loss of Government revenue	See attached appendix 3.1.4 of Deloitte report
3	Uncleared Daily revenue Balance from Revenue account	KADRIS	Per review, of the Deloitte report, it was noted that the same balances were left uncleared from the revenue account on a daily basis. Furthermore, it was also noted that payments were not always swept from KDSG lead IGR bank account domiciled		Loss of substantial revenue to the state for the period under review	See attached appendix 3.1.3.2 of Deloitte report

			at UBA (1020690459), to the TSA account within 24 Hours we noted. This is contrary to section 3.1.1 of the state 2016 financial policy which state that “All daily payments into the states commercial bank revenue accounts be swept into the central bank of Nigeria (CBN) TSA maintained by the state within 24 hours. Under no condition shall violation of this be allowed”			
4	Use of Unapproved POS terminal for revenue collection	KADIRS	It was noted that KADIRS does not have oversight on the number of POS terminals that have been issued to the MDAs. It was further noted that the number of POS terminals in the 2021 POS settlement report received from Inter-switch was different from the ones provided to us by KADIRS (22 POS terminals was reported by KADIRS. However, per the POS settlement report 57 terminals were identified		Lack of oversight function on the administration of POS terminals which could result to revenue loss	
5	NON-OPTIMIZATION OF IGR	KADIRS	From our analysis, the state records a significant fluctuation in its revenue generation in some of the months under review, while the result has shown	Nil	Non Optimisation of internally	See attached Appendix 14

			that Ministry of Finance and KADIRS contributed significantly to this effect. Although, this had brought about an impressive performance of N8billion, N9billion and even N12billion in a month. However, there are possible leakages in revenue collection as such performance is expected to be maintained successfully under normal circumstances.		generated revenue	
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3. GENERAL FINDINGS ON ALL MDAs

S/NO	ISSUE	ENTITY/MDA	DETAILS OF FINDINGS	FINANCIAL IMPACT	GENERAL RISK/IMPACT	SUPPORTING EVIDENCE
1	Transfer of Project funds from SUBEB to SKIPPER	SUBEB	<p>During our review of the submissions by SUBEB, we noted that a sum of 4.8 billion naira was transferred from SUBEB account to Indo-Kaduna SPV account, which skipper is the major partner. Similarly, during the Ad-Hoc committee interview session, a representative (Mubarak) of SUBEB confirm the transaction. He further confirmed that the amount was refunded back to SUBEB as the funding partners came for the periodic audit and demanded that the funds be refunded back to SUBEB. This is wrong as the SUBEB funds are counterpart funding and restricted to only educational programs and activities of the state.</p> <p>The committee further found that the</p>	4,820,841,770.56	This is an unethical financial practice and could tarnish the image of the state in the eyes of the counterpart partners. Most importantly, this could lead to eventual loss of counterpart funding partners.	Bank statement (see attached appendix 16)

			<p>chairman is running the Board as a sole administrator by side-lining the Co-Civil Servants in the Board. E.g the DFA whose functions are performed by an aide of the Chairman.</p> <p>The committee also found that the Board awarded inflated contracts through single sourcing and the contracts were poorly executed.</p>			
2	Transfer of 11.8 Billion Naira to Individual accounts	Office of the Governor and Ministry of Finance	<p>Per the committee review of Indo Kaduna MRTS JV a joint venture for the proposed Kaduna light Rail project in Public private partnership with Skipper Nig. Ltd. Funds were transferred to two (2) individual account as follows: Nuren Mumeen Damola; 10,899,300,000 and Uzosike Chinedu 188,380,906.76</p>	11,087,680,906.76	Possible diversion of funds through individual bank accouts	See appendix 17

3	Suspicious Registration of SPV: Indo Kaduna	Office of the Governor and Ministry of Finance	The committee noted that the whole idea of registering an SPV was unclear and misnomer and out of sync with the industry practice. A further significant concern is that KDSG was not represented in the company by way of share allotment and directorship. The lead company allotted 99.99% of the company's shareholding to an unknown entity i.e Indo Kaduna MRT Private Ltd. Additionally, KDSG is not represented in the JV company i.e Indo Kaduna MRTS JV Ltd.	18,000,000,000	Possible diversion of state funds through the SPV	Refer to Tulips Future Associates Forensic Report
4	Gross Violation of KSPL Joint Venture Agreement; Skipper Nigeria Limited	KAPSCO	The KDSG entered into a Joint venture agreement with a company name Skipper Nigeria limited being the main partner. The state has fully paid N1billion into the KSPL account and a JV agreement was signed with the state having 48% shareholding. The other parties Skipper Nigeria Limited	7.5 Billion	Abandoned project and violation of council directives	See appendix 18 attached.

			<p>and T&D West Africa hold 47% and 5% paying N940m and N100m respectively. But in reality, the amount paid translates to 49% for KDSG, 46.1% for Skipper Nigeria 4.9% for T&D West Africa. (Note that both Skipper and T&D West Africa failed to achieve the 47% and 5% as agreed by the JV agreement. Additionally, the project consultant MBS Engineering was not engaged despite approval of the council. The consultant was meant to be an independent monitoring and evaluation technical expert of the state to ensure due diligence such as factory acceptance test of the turbines and timely completion and as well commercialisation of the project. Meanwhile the consultant did a lot of work informally at the background that led to CBN to approve the loan drawdown</p>			
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5	Abandoned projects by Skipper	All	It was noted that most of the project being handled by the Skipper Ltd have been abandoned and substantial amount have been paid to the company for projects. Example of some of the project include; Indo Kaduna Joint Venture; Exim bank street lights, KSPL Ltd		Abandoned projects with substantial payment	See Appendix 17 and 18
6	Dominance of certain Government Official: Mr. Jimmy Lawal	Office of the Governor	It was noted during the previous administration that certain individuals dominated the state affairs such as Mr. Jimmy Lawal who served as senior counsellor to the Governor. He gives approvals and all other government officials report to him for approvals despite the fact he was not holding any constitutionally recognised position. He also brought in several companies/contractors to the State, amongst which include Skippers Nigeria limited. These companies were fronts of the Senior Adviser-Counsellor which he used to		Gross violation of Governance and Power	See appendix 19 (Memos signed by Mr. Jimmy Lawal)

			defraud the State.			
7	Project Executed Below Specification: Street lights	KAPSCO	The committee noted the street light project carried out by the state (1382 street lights in 23 LGAs) through loan facility by EXIM bank of India were substantially installed below the project specification. Hence, most of the street light are already failingly despite the huge sum invested (21,142,537.02)	21,142,537.02 USD	Project executed below specification and the financial burden of loan repayment is on the state	See Appendix 20

8	Abuse of Loan Facility from UBA for KSPL JV Project	KAPSCO	It was noted, that the council approved a loan facility of 7.5 billion to judiciously finance the KSPL JV Project. The facility was initially agreed to be obtained from Zenith bank but there was a change decision to rather take the loan from United bank of Africa whose interest rate was higher than that of Zenith by 2% which resulted to over 600 million interest rates. Additionally, it was gathered that the decision to obtained the loan was solely influence and negotiated by the Senior councillor to the Governor (Mr. Jimi Lawal).	7,500,000,000.00	Unethical and unjustified loan facility resulting to additional debt burden to the state	.See Appendix 18
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9	Kaduna Market Development: abandoned projects	Kaduna State Market Development Company Ltd.	Based on the committee review and fact-finding discussions, it was noted that the aforementioned company has several projects that have been abandoned and substantial amounts of funds have been committed. Prominent amongst those projects is the Damau Project where a loan facility of over 10.5 Billion have been obtained but not reflective of the project based on the physical visitation carried out by the committee to the farm on the 16 th May, 2024.	10,500,000,000	The funds expended on the projects are not commensurate to the work done (lack of value for money)	See Physical Visitation report
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S/NO	CONTRACTOR NAME	PROJECT TITLE	CONTRACT AMOUNT	AMOUNT PAID
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1	Messrs. CCECC Nig. Ltd	DUALIZATION OF RABAH ROAD BY AREWA HOUSE TO NNAMDI AZIKWE EXPRESS BYPASS WITH AN OVERHEAD BRIDGE AND NNAMDI AZIKWE EXPRESS TO RIGASA LINK TRAIN STATION (9.65Km)	24,921,705,026.86	1 4,700,000,000
2		COMPLETION OF DUALIZED UMARU MUSA YAR'ADUA WAY TO EASTERN BYEPASS (5.73Km)	5,271,746,433.01	
3		CONSTRUCTION OF URBAN SHELTER ROAD (UMARU MUSA YAR'ADUA WAY) (3.5Km)	5,401,123,056.67	
4		DUALIZATION OF ALKALI ROAD WITH ROAD FURNITURE (1Km)	859,867,526.83	

5		DUALIZATION OF YAKUBU GOWON WAY-BARAU DIKKO TEACHING HOSPITAL - WAFF ROAD INCLUDING AN UNDERPASS AT LEVENTIS ROUNDBOUT (2.2Km)	3,791,999,252.42	
6	Messrs. Chamberlayne Global Concept Ltd	DUALIZATION OF GASKIYA ROAD FROM GASKIYA JUNCTION TO AGORO ROUND ABOUT WITH UNDER PASS FROM KOFAN DOKA AT AGORO	1 1,390,644,206.72	3,614,761,543.72
7	Messrs. Ronchess Global Resources Plc	CONSTRUCTION OF WUSASA DANMAGAJI - NAGOYI TO RIVER GALMA BRIDGE ROAD	17,262,790,888.60	4,000,000,000.00
8	Messrs. Farmtrac Nig. Ltd	CONSTRUCTION OF ROAD NETWORK WITHIN NOK UNIVERSITY KACHIA LGA	249,808,951.25	4 9,961,790.25

9		CONSTRUCTION OF KAFANCHAN URBAN RENEWAL ROADS (ROAD COMPONENT)	5,725,333,686.28	2,750,000,000.00
10	Mothercat	ZARIA ONGOING ROADS PROJECT (19,830M)	10,042,162,308.00	2,000,000,000.00
11	Rafali	DUALIZATION AND EXPANSION OF KAFANCHAN ROAD FROM NEPA ROUNDABOUT TO U/RIMI BRIDGE (9.35 KM), EMIR ROAD (0.35 KM) AND HOSPITAL ROAD (1.1 KM) UNDER THE KAFANCHAN URBAN RENEWAL PROJECTS (ROAD COMPONENT)	9,697,213,649.26	6,000,000,000.00 (CV1-3)

12		CONSTRUCTION OF ROAD FROM N1,999,292,949.88 (40%) UNGUWAN RIMI TO FADAN KAGOMA, CONSTRUCTION OF A BRIDGE AT UNGUWAN RIMI - KWOI JUNCTION (DUAL CARRIAGEWAY), REHABILITATION OF A SPUR THROUGH UNGUWAN RIMI TOWN.	4 ,998,232,374.69	4 ,998,232,374.69
13	RCF	CONSTRUCTION OF ROAD FROM TOTAL FILLING STATION U/RIMI-BIDA ROADYAKUBU GOWON WAY AND GOBARAU ROAD BY DPR OFFICE JUNCTION-CAMP ROAD JUNCTION	3,552,610,335.65	1,377,896,121.31
14	GULU	CONSTRUCTION OF KASUWAN DA'A-YAN SARKI BIYE-MIL GOMA JUNCTION ALONG SOKOTO ROAD GIWA	2,569,179,061.47	3 31,476,229.50

		LGA		
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In addition to the above findings, the committee equally found and observed as follows:

- i. On the bidding process carried out by KADPPA on sourcing of contractors for the construction of the various roads across the State, most of the processes were done through single sourcing as against the open competitive bidding in contravention of the provisions of Sections 42, 43, 44, 45, 64 of the KADPPA Law, 2016.
- ii. On CBN Bridging Loan, the CBN bridging financing Loan was in the sum ₦18,043,062,742.84. It is the Committee's finding that there was no Resolution from the Legislature nor any Appropriation with respect to the expenditure carried out. The Committee realized that, the Bank contravened Section 45 (1) & (2) of the Fiscal Responsibility Act.
- iii. Some Foreign Loans secured by the Kaduna State Government lack Appropriation and Legislative Approvals (Resolutions) hence, the procedures and processes involved in obtaining such loans are illegal as it contravenes the provisions of Section 120 (2) & (4) of the Constitution of the Federal Republic of Nigeria 1999 (as Amended), the Fiscal Responsibility Act, the Debt Management Office Act, the Loans (State Development) Act and the Kaduna State Debt Management Office law.
- iv. The \$350 Million (US Dollars) loan secured by the Kaduna State Government did not follow the due process in obtaining the loan because there was no revalidation in 2019 of the Resolution passed by the State House of Assembly in 2017. There is also no evidence of approval from the National Assembly before the first tranche was drawn down and the money was not expended for the purpose for which the loan was obtained. This contravenes the provisions of Section 120 (2) & (4) of the Constitution of Federal Republic of Nigeria 1999 (As

Amended), Section 44 of the Fiscal Responsibility Act and Section 19 (1) & (2), 20 of the Debt Management Office Act.

Thus, monies were improperly borrowed by individuals and not the Kaduna State Government.

That the outstanding liabilities of the Bureau of Pensions as at May 2023 stood at ₦14,812,391,857.00.

The committee finds with respect to persons who have no specific constitutional or statutory role to play in administration and governance of Kaduna State as follows:

1. From the testimony of the Senior Adviser/Counsellor, Jimmy Lawal and the totality of evidence gathered by the Committee from the testimony of both present and past officials including non-governmental officials, there were clear and obvious cases of compromising to divert funds, defraud, commit breach of trust, abuse of office and to cheat the Kaduna State Government. In some cases, (Skipper Limited) there was a clear intention of established cases and incidences of money laundry, cheating, misappropriation and diversion of funds in the transaction between Senior Adviser/Counsellor and Skipper Limited.
2. The Senior Counsellor was in clear violation of direct and positive instructions given to him by the resolution of the State Exco to protect the interest of the State in the said agreement/transaction. But instead carried out the said assignment in contravention of the instruction including the replacement of the State Project Consultant other than the one engaged by the resolution of the State Exco.
3. That, the Senior Adviser/Counsellor knowingly induced the execution of the said Project under his watch without regards to the resolution of the State House of Assembly in major decision changes and the disaggregation of budgetary figures and processes.

4. The Senior Adviser/Counsellor in cohort with Skipper Limited had unlawfully and without authority engaged the services of the Commission Agent to carry out the purchase and acquisition of Machineries in contravention of the terms of the agreement with the sole aim of defrauding the Kaduna State Government and thereby altering the agreed figures representing the agreement of parties.
5. That, by reason of the corrupt practices elicited from the transaction, the Senior Adviser/Counsellor and Skipper Limited had unjustly caused the Kaduna State Government to bear the debt of the facility they originally guaranteed which they had been using the resources of the tax payers to manage over time thereby committing the offences of economic sabotage, plunging the State Government into avoidable debt liabilities.
6. This trend experienced from Skipper Limited has the same experience in many various engagements by the State through the Senior Adviser/Counsellor as follows:-
 - i. The Ruwan Sanyi Wheat Farming Project
 - ii. The Ladduga Wet Season Farming of Sorghum
 - iii. Damau Household Milk Farming Project
 - iv. The Kaduna Light Rail Project
 - v. The Kaduna Metro Line Project
 - vi. The Kaduna Tree Planting Project
(Projects be inserted)
- v. That, the sum of N333,000,000.00 (Three Hundred and Thirty Three Million Naira only) was transferred to ALMASS MULTI LINKS VENTURES account number 6249747019 FCMB from Kaduna State Ministry of Finance for the purchase of \$441,069 (Four Hundred and Forty One Thousand and Sixty Nine US Dollars only) at a rate of ₦775

PART FIVE

10.00 EXECUTIVE SUMMARY

The Committee has established the following:

1. That between 1965 and 31st December, 2014, the total foreign Loans as contained in the handover note of the State was **\$234 Million USD** before the inception of the last administration which is 29th May, 2015.
2. That on 29TH May, 2015 when His Excellency Mallam Nasir El-Rufa'i took over the Governance of the State , all Domestic Loans had been paid by the previous administration and therefore no liability on Domestic Loan was handed over to him as shown in the signed handing over notes dully signed by both outgoing and incoming Governors.
3. That when His Excellency, Mallam Nasir El-Rufa'I took over Governance of Kaduna State, the mopped up cash in the State paid into the TSA amounted to **₦34,000,000,000.00** only.
4. That between May 2015 and May 2023, the Government of Kaduna State incurred Liability on Domestic and Foreign Loans to the tune of **₦98,912,000,000.00** and **\$758,141,699** respectively and majority of them were obtained without due process and not utilised for the purpose they were obtained.
5. That, the total Revenue (Loans, FAAC, IGR, Grants, Refunds and

Intervention) received by the Kaduna State Government from 29th May, 2015 to 29th May, 2023 amounted to **₦1,497,682,993.375** and **\$758,141,699 USD**.

6. That through the use of unauthorised Debit cards, the Ministry of Finance in collaboration with Officers of KADIRS withdrew through 3rd parties the sum of ₦721,672,854.88 from the Internally Generated Revenue Account of the State.
7. that, the Ministry of Finance in collaboration with KADIRS siphoned the sum of ₦30,000,000,000.00 from the internally Generated Revenue account of the State.
8. That, the total Value of the Contracts awarded by the Kaduna State Government from 29th May, 2015 to 29th May, 2023 amounted to **₦510,407,166,975.39** only, out of this alleged amount, only the sum of **₦198,921,880,169.04** was paid to Contractors.
7. That, the total contractual liabilities found by the Committee as at 29th May, 2023 stand at the sum of **₦311,485,286,806.35** and **\$26,284,595.53 (USD)** respectively.
8. That, the public liability (Gratuity and Pension) as at 29th May, 2023 stood at **₦23,993,700,494.91**.
9. That, the Liability of the Kaduna State Government to the Consultants engaged between 29th May, 2015 and 29th May, 2023 is **₦602,026,388.55**.
10. That, the total amount of moneys withdrawn by the Commissioner of Finance and Accountant General stood at **₦4,936,916,333.00** and **\$1.4 Million USD**.
11. That, the total amount of moneys siphoned by the Government of Kaduna State from 29th May, 2015 to 29th May, 2023 is **₦423,115,028,072.88**.

11.00 RECOMMENDATIONS

The Committee has come to the conclusion that evidence has shown several cases of corruption in the running of the affairs of the Government, Ministries, Departments and Agencies in Kaduna State from 29th May, 2015 to 29th May, 2023 and hereby recommends as follows:-

1. To direct the Kaduna Internal Revenue Service to withdraw the Internally Generated Revenue (IGR) Account domiciled at Zenith Bank as Security for ₦20,000,000,000.00 guaranteed in 2023 forthwith and to request the bank to refund all monies deducted on account of the purported illegal guarantee together with the accrued interest thereof.
2. That, all the Commissioners of Finance of the State from 29th May, 2015 to 29th May, 2023 be referred to the appropriate Law Enforcement Agencies for thorough investigation.
3. That, all the Accountant Generals of the State from 29th May, 2015 to 29th May, 2023 be referred to the appropriate Law Enforcement Agencies for investigation.
4. That, the Chairmen of Kaduna State Internal Revenue Service (KADIRS) from 2018 to 2023 be referred to the appropriate Law Enforcement Agencies for thorough investigation.
5. That, the current Commissioner of Finance, Kaduna State do step aside to allow for proper investigation into the activities of the Ministry from 29th May, 2015 to 29th May, 2023.
6. That, the current Chairman of the State Universal Basic Education Board (SUBEB) do step aside to allow for thorough and proper investigation into the activities of the Board from 29th May, 2015 to 29th May, 2023.
7. That, the current Executive Secretary of the State Pension Bureau do step aside to allow for proper investigation into the activities of the Bureau from 29th May, 2015 to 29th May, 2023.
8. That, all the Managing Directors of the Kaduna Market Development and Management Company Ltd from 29th May, 2015 to 29th May, 2023 be referred to the relevant Law Enforcement Agencies for a thorough investigation into their handling of the affairs of the Company.
9. That, the coordinator of the Kaduna State Government's Irrigation Programmes for the cultivation of Wheat at Ruwan Sanyi, Kubau Local Government Area in 2016 or thereabout, be referred to the appropriate Law Enforcement Agencies for a thorough investigation.
10. That, Ms. Dolapo Popoola, the immediate past Managing Director of KAPSCO whose where about is not known, be referred to the appropriate Law Enforcement Agencies for investigation into her handling of the affairs

of the Company and for the recovery of all Government Properties in her possession.

11. That, Mr. Muyiwa Adekeye, the Special Adviser to the Governor of Kaduna State on Media and Communication from 29th May, 2015 to 29th May, 2023 be referred to the appropriate Law Enforcement Agencies for investigation on his involvement in the contracts in Kaduna State Media Corporation (KSMC).
12. That, all the Managing Directors of Kaduna Roads Agency (KADRA) from 11th October, 2017 to November, 2021 with the exception of Engineer Amina Ja'afar Ladan who only spent a month in office, be referred to the appropriate Law Enforcement Agencies for in-depth investigation into their roles in the award and poor execution of contracts during their tenure, while Management and Senior Staff of the Agency be redeployed to other relevant Ministries and Agencies.
13. That the Kaduna State Government between 2015 and 2023 engaged Consultants to ensure proper execution of the contracts awarded within the period under review and liability stand at ₦ 602,062,388.55 and the Governor is hereby called upon to look into the liability.
14. That, all Loans (Domestic and Foreign) obtained by the Kaduna State Government between 29th May, 2015 to 29th May, 2023 and found by the Committee to have been obtained without due process are not binding on the State and the State Government should henceforth stop honouring all obligations arising from them.
15. That, the Contractors listed hereunder should refund to the Kaduna State Government a total sum of ₦36,351,126,811.65 being monies paid for work either not done, overpayment or diversion as follows:-

S/No	NAME	AMOUNT
1.	Ronchess Global Resources PLC	₦6,611,475,813.35
2.	Chamberlayne Global Concept Ltd	₦3,566,760,185.98
3.	M/S Prestige Integrated Services Ltd	₦162,954,467.77
4.	M/S Philco Nig. Ltd	₦42,023,121.33
5.	M/S Gulu Engineering & Technical	₦222,322,319.60

	Services Ltd	
6.	CCECC Nigeria Ltd	₦11,602,171,179.12
7.	Danjiro Nigeria Ltd	₦523,641,549.27
8.	Rafali Nigeria Ltd	₦7,999,292,945.88
9.	Sanjo Nigeria Ltd	₦200,132,409.85
10.	Konstrand Nigeria Ltd	₦421,563,225.90
11.	Spectrum Engineering Ltd	₦1,338,129,422.80
12.	Bindigary Construction Ltd	₦265,179,595.49
13.	Gmorli Nigeria Ltd	₦38,316,816.06
14.	Shiyuma Nigeria Ltd	₦185,135,064.94
15.	Farm Track Nigeria Ltd	₦3,172,028,690.36
	TOTAL	₦36,351,126,811.65

16. That, the unjustified cash withdrawals to the tune of ₦4,936,916,333.00 between 2019 to 2022 by Hon. Commissioner of Finance and the Accountant General of the State be referred to the appropriate Law Enforcement Agencies for in-depth investigation and necessary action.
17. That, the unjustified withdrawals of the sum of \$1.4 Million USD from the Kaduna State Economic Transformation Account No. 0809009141 for the period of 30/10/2020 – 06/05/2020 be referred to the relevant Law Enforcement Agencies for in-depth investigation and appropriate action.
18. That, the sum of ₦632,456,000.00 only paid to TULIP FUTURE ASSOCIATES LTD without official engagement as Consultants be recovered by the State Government.
19. That, the sum of ₦80,000,000.00 only paid to EDI-JEN CO. LTD on the 3rd of March, 2023 as IMPREST while He is not a Government Employee be recovered by the Kaduna State Government.

20. That, the sum of ₦757,426,000.00 only paid by the Ministry of Finance into Account No. 0500764182 in Sterling Bank Plc in the name of Sarkin Ayuka Global Resources Ltd being excess gains in the exchange of the sum of \$2,600.000.00 USD be recovered and paid into the Kaduna State Consolidated Revenue Fund Account.
21. That, the sum of ₦1,412,031,860.00 only which the Committee found was fraudulently paid into the Account of MISHA Travels Agency by the Accountant General of the State be recovered and paid into the Kaduna State Consolidated Revenue Fund Account.
22. That, the sum of ₦333,000,000.00 (Three Hundred and thirty three million naira) paid to ALMASS MULTI LINKS VENTURES Account number **6249747019** FCMB be recovered.
23. That, the total amount to be refunded to the State Government by the underlisted persons is as follows:

S/No	NAME	AMOUNT
1.	Bashir Saidu and Shizzer Nasara Bada	₦4,936,916,333.00
2.	Tulip Future Associates Ltd	₦632,456,000.00
3.	EDI-JEN CO. LTD	₦80,000,000.00
4.	Sarkin Ayuka Global Resources Ltd	₦757,426,000.00
5.	Misha Travels	₦1,412,031,860.00
6.	ALMASS MULTI LINKS VENTURES	₦333,000,000.00
7.	Nuren Mumeen Damola	₦10,899,300,000.00
8.	Uzosike Chinedu	₦188,380,906.76
	TOTAL	₦19,239,511,099.76
	Withdrawals from the Kaduna State Economic Transformation Account (Shizzer Nasara Bada)	\$1,400,000.00 USD

	TOTAL USD	\$1,400,000.00
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24. That, Skipper Nig. Ltd having abandoned most of the Contracts awarded to the Company after collecting huge sums of money in part payment be referred to the necessary Law Enforcement Agencies for in-depth investigation and necessary action
25. That, Mr. Jimmy Lawal Senior Adviser-Counsellor to the Governor of Kaduna State from May, 29th 2015 to May to May, 29th 2023 who was saddled with the coordination of the activities of Government Ministries and Agencies albeit without any Constitutional role, abused the trust bestowed on him and used the opportunity to introduce dubious Companies to which he secured the award of several Contracts at outrageous amount and which Contracts were abandoned after payment of substantial contractual sums, diversion of funds meant for execution of Projects thereby defrauding the Kaduna State Government, be referred to the relevant Law Enforcement Agencies for thorough investigation and necessary action.
26. That, the Governor of Kaduna State between 29th May, 2015 to 29th May, 2023 as the Chief Executive Officer of the State breached his Oath of Office contained in the 7th Schedule to the Constitution of the Federal Republic of Nigeria (as amended) and failed to exercise due diligence in the administration of the State thereby indulged in:
 - i. Plunging the State into unwarranted, unjustified and fraudulent Domestic and Foreign Debts over and above the total Loans obtained by Kaduna State from 1965 to 1999 and majority of which were obtained without due process.
 - ii. Reckless awards of Contracts without due process and due execution leading to several abandoned Projects despite payments.
 - iii. Authorised the humongous withdrawals of cash both in Naira and Dollars with no records of utilization and denied the State of the needed resources for development.
 - iv. Complicit activities with Commissioners and Heads of Parastatals to defraud the State by issuing directives to KADPPA to circumvent due

process in the payment of Contractors vide letter dated 21st June, 2021.

- v. Diversion of funds and money laundering contrary to all extant Laws and regulations and accordingly should be referred to the Law Enforcement Agencies for in-depth investigation and appropriate action.

12.00 CONCLUSION

- 11.01 Mr. Chairman Sir, Hon. Members, on behalf of Members of the Ad-Hoc Committee to investigate Loans, Financial Transactions, Contractual Liabilities and other Related Matters of the Government of Kaduna State from 29th May, 2015 to 29th May, 2023, I wish to express our appreciation for the confidence reposed on us to serve in this capacity and hope that our Report be **Accepted** and **Adopted** by the Hon. House.

I beg to present.

.....
Hon.Barr. Henry Magaji Danjuma
(Chairman)

.....
Barr. Sakinatu Hassan Idris
(Clerk to the Legislature)