THE ATIKU FILES

A documentary record of what was alleged, what was tried, and what was never decided

1946 – 2026

Compiled from a United States Senate report and its exhibits, federal court files in Virginia, Illinois and the District of Columbia, foreign-agent registrations, Nigerian Supreme Court and Court of Appeal judgments, election tribunal records, the Corporate Affairs Commission's register, the statutes and State House records of 1999 to 2007, World Bank, IMF, central bank and Debt Management Office tables, and contemporaneous publication.

511 numbered findings · 59 supplements · every source named

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FOREWORD

Atiku Abubakar has an account of himself, and he has given it in his own words. "There is no law which says you cannot engage in a legitimate business because you are a public officer. No law," he said on television in 2022. Of the port business he founded with Gabriele Volpi: "I was not involved in the running of the company." Of the university in Yola: "I am not abusing my office to fund the university." Of the Jefferson money: "Absolutely I deny that." Of his first American visa in twelve years: he "applied for and received" it. And to everyone who has accused him since 2006: bring the evidence. He calls himself "the most investigated Vice President in the whole world". He has been tried for none of it.

This document brings the evidence that exists, and reads it. It sets his words beside the documents. It tests the accusations made against him in exactly the same way.

Some of his words do not survive the documents.

The Constitution of 1979, in force from 1 October 1979 until the military took power on 31 December 1983, barred full-time public officers, among them "all other persons in the civil service of the Federation", from taking part in "the management or running of any private business". It had no exception for farming, and it counted farming as a business. On his own published account he was a serving Customs officer when he started a commercial farm of 2,500 hectares in 1981.

The Senate report that followed his money while he was Vice President records that the trust said to hold his Intels shares had trustees tied to his partner. It records that he himself took "funding and expenditure decisions" over money the trustees only "nominally" controlled. American banks would not open an account for the university without knowing "where [AUN] was getting the money".

The court in the Jefferson case printed his denial and, in the same opinion, the Government's name for him, unindicted coconspirator. He declined to be deposed, and in June 2009 the court withdrew its request to Nigeria for his evidence, so the denial was never given on oath.

In the weeks before he "received" his visa, registered agents were working to obtain it for him, one of them in person at the US Embassy.

Some of the accusations rest on real documents. In February 2010 the staff of a Senate subcommittee wrote that his fourth wife, Jennifer Douglas, had helped him bring "over $40 million in suspect funds" into the United States through offshore companies between 2000 and 2008. Siemens sent $1,772,644.71 to an account in her name. The US Government alleged that Congressman William Jefferson had offered him a bribe, and called him an unindicted coconspirator. The court that recorded the label recorded on the same page that he "has repeatedly denied any involvement in wrongdoing". In Nigeria, on his own approval as Vice President, a petroleum fund placed US$125 million and then US$20 million in two commercial banks, and the President's office later said those placements served private ends. As a serving Customs officer, on his own published account, he built and let houses and took a share in a port business with a man he met at the port in the course of his job.

Some of the accusations do not survive the documents they rest on. The same Senate report says that "no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe". The jury acquitted Jefferson on the one count that charged a bribe to the Nigerian official by itself, and the US Government wrote in two court filings that the cash was never delivered to him. No American agency has charged him with anything.

No authority ever applied the 1979 Code to him, and Mr Volpi told the Senate subcommittee that he brought him into NICOTES in 1989, the year he left Customs. In Nigeria the Supreme Court restored him to the 2007 ballot with the words "An indictment is no more than an accusation." The courts held that the Code of Conduct Tribunal could not try a sitting Vice President, and no record shows the charge was ever revived.

And much of the record has never been put to any forum that could decide it.

The EFCC report, the administrative panel's report, the White Paper and the Senate committees' reports of 2006 and 2007 are not held in the original anywhere free. What they said is known from a posted text, a news agency's reading, the Presidency's own account and the Supreme Court's recital. Whether the PTDF placements were sound management or served private ends has never been tried.

The only documentary figure for his stake in INTELS is the sixteen per cent his blind trust held in 1999, as the Senate report quotes the deed. The Ports Authority later said that $207.646 million collected under its agency arrangements had not been remitted, $179.463 million of it by INTELS, and the company said the Authority owed it more. No court decided between them, and a government led by his opponents reinstated the company in 2023, after he says he had sold.

His lawyer told the Senate subcommittee that he had spent about $150 million of his own money on the American University of Nigeria. The university's finance manager had written in 2007 that "most of the construction funds did not come from Atiku himself, but from other donors". No accounts of the university were found.

This document does not accuse Atiku Abubakar of a crime. He has never been convicted of any offence, in Nigeria or anywhere else, and nothing here suggests otherwise. A staff report, an affidavit, an indictment of another man, a prosecutor's brief and a panel's report are each records of what their authors said. Where the evidence favours him, this document says so, at the same length and in the same place: a register of findings in his favour follows the register of corrections, at the front of the book.

Every proposition carries a label. **(A)** means a court record, an official register, a government filing or another primary document that was retrieved and read. **(B)** means somebody said it, and the fact that they said it is documented. **(C)** means inference or arithmetic, and it is never dressed as anything else. Where a question is open, this document names the record that would close it and says who holds it.

It corrected itself 102 times before publication. Two of those entries concern Vero Record's own earlier dispatch about him. Several removed points that had counted against him; several removed points that had counted for him. Every one is listed at the front, with the earlier wording and the corrected fact.

This is File 03. File 01, *The Tinubu Files*, examined the record of the President, and File 02, *The Obi Files*, the record of the candidate who came third in 2023. The same grading, the same rule that nothing may be implied that no court has found, and the same pairing of every adverse finding with the strongest fact that limits it are applied here to the man who came second in 2019 and 2023 and is the African Democratic Congress's candidate for 2027. Vero Record takes no side in that election. It applies one standard to every candidate and publishes the result whichever way it falls.

The record here is the deepest of the three in one direction and the thinnest in another. The American record is unusually full: a 70-page case history with its bank exhibits, a federal prosecution from affidavit to appeal, and twenty years of foreign-agent filings, all public. The Nigerian official record of the same years is unusually poor: the reports that condemned him in 2006 were never published in full, the Senate's own copies were lost, and the full reasons of the Supreme Court in 2007 and 2019 are not free. The scope note explains what that means for each Section.

Nothing here is leaked. Every court record is public. Every register can be searched, and the searches are described. Every statute, report and table can be downloaded from the body that published it, or from the Internet Archive's copy where the original has gone. No document was bought, and no account was opened to reach one. Where a paid or restricted document would settle a question, the question stays open and the document is named, so that a reader can obtain it.

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

Don't trust Dr Vero. Check him.

If you find an error, it will be recorded in place, under the same heading, with the date it was found.

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HOW TO READ THIS DOCUMENT

THE CLASSIFICATION

Every proposition in this document carries one of three labels. They are applied without exception, even where a lower grade makes the point less persuasive than the author would like.

(A)	Established by a court record, an official register, a government filing, a statute or another primary document that was retrieved and read for this edition.
(B)	A statement made by an identified party: an agency, a litigant, a witness, a politician, a publication. That the statement was made is documented. That it is true is not thereby established.
(C)	Inference, arithmetic, hypothesis or open question. Never presented as anything else.

A grade describes what a proposition rests on, not how likely it is to be true. A press report of a court ruling is (B) until the ruling itself is read. A figure in a Senate exhibit is (A) for what the exhibit says. Whether the money was what the Subcommittee thought it was is a separate question. A law-report headnote is the reporter's summary and is never quoted as the judge speaking. Where a Part relies on a figure re-added or converted by this document, the arithmetic is marked (C) even when every input is (A).

WHAT THE LABELS DO NOT MEAN

Investigated is not convicted. An allegation is not an investigation. An investigation is not a charge. A charge is not a trial, and a trial is not a conviction. A panel's conclusion that he "abused his office", an agency's report, a newspaper's word "indicted" and a prosecutor's label "unindicted coconspirator" are each recorded at their own level and never promoted to the next.

A staff report, an affidavit and a brief are records of what their authors said. The Senate subcommittee's word "suspect" is its own, and appears in quotation marks. An FBI affidavit records what an agent swore to a magistrate to obtain a search warrant. A prosecutor's brief is advocacy. An appeal court that states the facts "in the light most favorable to the Government" is applying a rule of review, not finding those facts.

A register entry is not kinship, and ownership is not management. A company whose controllers share his surname is not thereby his, and the persons on its register are not thereby his children. This document does not treat them as such. Owning shares is lawful. The constitutional rule for public officers bars taking part in "the management or running" of a private business.

Failing to prove is not proof of falsity. When a tribunal dismisses a petition because evidence came by the wrong route or too late, it has not found the allegation false. When a court ends a suit because the plaintiff had no standing, it has decided nothing about the question the plaintiff raised. Section D sorts every ruling it records into procedure and merits.

"Cleared" is a word this document does not use for itself. "FBI Clears Atiku" was the headline of a statement on the Federal Government's portal in 2006, not a finding of the FBI. A Senate review committee is "reported to have cleared" him, because its report has not been seen.

Silence is not evidence. An unanswered request for comment is recorded as unanswered, and nothing is inferred from it. Statements by Atiku Abubakar and his media office are those of an interested party. Statements by President Obasanjo's office in 2006 and 2007, by the Ports Authority from 2017 and by his opponents in litigation are those of parties to a dispute with him.

THE STRUCTURE

The document is built in numbered **Parts**, running from 1 to 511, grouped into 7 lettered **Sections**, A to G. Within each Section, Parts are gathered into **Supplements**, 59 of them, running to LIX. Each Supplement opens with a scope note saying what it covers and what records it rests on.

SECTION	SUBJECT
A	The United States record: the Senate subcommittee's case history, Siemens, the prosecution of Congressman Jefferson, Bonny Island, the visa years and the lobbyists
B	The Petroleum Technology Development Fund and the break with President Obasanjo: the EFCC text, the Presidency's account, his answer, the Senate, the Tribunal, the vacancy case and the 2007 ballot
C	Customs, INTELS and the family companies: his service and his business while serving, the port company from NICOTES to its exit, and the Yola registers
D	Elections and the courts: every run from 1991 to 2027, the 2019 and 2023 petitions, the citizenship suit and the Chicago discovery
E	Vice President, 1999 to 2007: the privatisation council, NITEL, the 2001 auction, the debt exit, pensions and the anti-corruption law
F	The university and the claims: the American University of Nigeria, its relief work and its money, and 94 of his public statements set against the data
G	Annexes: open questions, chronology, facsimiles and the source register

Most Parts follow the same order: what the record shows; the source, with its address or the project's copy and the date it was retrieved; the grade; what the record does not establish; and what runs the other way. The last two headings are not optional. A Part that records something adverse to him carries, in the same Part, the strongest fact that limits it. Each Section closes with synthesis Parts that set its record in date order, state what it establishes for and against him, and list the documents that would settle what remains open.

Nothing is ever deleted. Where a later reading supersedes an earlier one, the correction is recorded with its reason. The register of corrections at the front lists every one made before this edition.

CITATIONS, PAGES AND FIGURES

Parts are the citation unit. A reference to "Part 134" is to the whole Part; "Part 134.4" is to its fourth sub-paragraph. Part numbers stay the same across editions and formats. Page numbers apply only to the printed and PDF editions.

The Senate report is cited by its printed page numbers. Court filings in the United States are cited by docket and document number. The FBI affidavit is cited by paragraph, because the copy held is a scan whose page numbers and PDF pages differ. Nigerian judgments are cited by suit number and date, with the law report where a report was used. Where a source's printed page differs from its PDF page, both are given. Web sources carry their address and the date on which they were retrieved. Most were retrieved on 22 October 2026, many through the Internet Archive because the original has gone.

Figures are given to the precision of the source. Totals marked "re-added" were added up by this document from the source's own lines. Where a source's printed total differs from its lines, both are given. Figures from different records are never added or netted against each other, and Section B keeps its four PTDF figures apart for that reason (Part 127).

Quotations from scanned documents were first read by optical character recognition: the FBI affidavit of 2006, the Senate exhibits, the foreign-agent filings made before 2010 and the 2019 Fein & DelValle agreement, the 2023 tribunal judgment and the statistics bureau's labour report for the fourth quarter of 2020. They are marked where they appear. Before publication every such quotation was checked against the page image and corrected where the image differed. Those corrections are in the register.

OPEN QUESTIONS

Where a question cannot be answered on the present record, this document states what document would answer it, where that document is held, and whether it can be obtained without payment or registration. The ranked list is in the Annex of Open Questions at the end of the book.

WHAT THE AUTHOR DID NOT DO

No document was purchased, requested or obtained where doing so would create an attributable transaction: no PACER fees, no certified corporate extracts, no paid registry searches, no purchased court files, no accounts opened on any registry or database, and no freedom-of-information requests in the author's own name. United States court filings were taken from free public copies; the Corporate Affairs Commission's beneficial-ownership register was searched through its public interface without login or fee.

KEY JUDGMENTS

Each judgment is stated with the confidence the record supports, and no more. Part references are to the body of this document.

HIS WORDS AND THE DOCUMENTS

1. "There is no law which says you cannot engage in a legitimate business because you are a public officer. No law." There was, while he was a serving Customs officer. The Constitution of 1979, in force from October 1979 to December 1983, barred full-time public officers, including "all other persons in the civil service of the Federation", from taking part in "the management or running of any private business", treated an act done "through a nominee, trustee, or other agent" as the officer's own, defined "business" to include farming, and made no exception for it. On his own memoir he started a 2,500-hectare commercial farm in 1981 and was building and letting houses in Yola, and his website quotes him saying he received gifts "from people I have helped". The rule bars running a business, not owning one. He says he did not run NICOTES, and Mr Volpi dates his entry into it to 1989. The military suspended the Code after four years and three months, and no authority ever applied it to him or recorded a query against him. The view that a Customs officer was within the federal civil service in 1979 is this document's reading. *(Parts 170, 171, 178 to 183, 185, 186 and 423; high confidence as to the texts and his words, none as to any breach, which no body has considered)*

2. "Not abusing my office", "his own money", "not involved in the running": the Senate report's documents show money that reached his household and his university through his partner's companies, on his own decisions, while the trust that held his stake was not blind in practice. The trust's trustees were corporations associated with Mr Volpi. It held 16 per cent of Intels, then of Orlean, and it outlived his office. He took "funding and expenditure decisions" over money its trustees "nominally" controlled. Over $38 million of the "over $40 million" came from three companies tied to his partner, and some of it went to his wife rather than to the trust said to be borrowing it. Banks would not open an account for the university without knowing where its money came from. The 1999 Code bars a Vice President from "any benefit of whatever nature from any company, contractor, or businessman". Mr Volpi said the money was his partner's own Intels income. The report's largest chart totals $26,436,869, not $40 million, and the report found no public money, no criminal origin and no evidence that he sought or accepted a bribe. No court has ruled on whether any payment was a benefit or his own. *(Parts 1 to 3, 9 to 16, 39 to 41, 45, 48 and 201; high confidence as to the documents, open as to the law)*

3. "Absolutely I deny that": the court that printed his denial also printed the Government's name for him, and his evidence was never taken. A federal court identified him in January 2009 as the "Nigerian Official A" of Congressman Jefferson's indictment and recorded the Government's label, unindicted coconspirator. Jefferson's defence, not the prosecution, sought his evidence. He would not be deposed in the United States or Nigeria, and in June 2009 the court refused the depositions and withdrew the letter rogatory. Several facts in his favour carry the same weight. The idea of a bribe was Jefferson's, and the jury acquitted Jefferson on the one count that charged the bribe to him by itself. The Government wrote that the cash was never delivered, the trial judge wrote in 2017 that "Jefferson never completed the bribe", and no US charge has been brought against him. A Maryland court record shows that the house searched on 3 August 2005 was searched for evidence of offences "on the part of Congressman Jefferson". *(Parts 52 to 80; high confidence)*

THE UNITED STATES RECORD

4. A Senate subcommittee's staff called more than $40 million that reached the United States between 2000 and 2008 "suspect", and said his wife helped him bring it in through offshore corporations; the same report found no evidence that he sought or accepted a bribe. The report of 4 February 2010 rests on bank and trust papers it printed as exhibits. Its own largest chart, Exhibit #74, totals $26,436,869. Its sub-totals overlap, and it did not trace every account. The report also printed lawful-source explanations from Mr Volpi and the blind trust, recorded that ExxonMobil paid Intels affiliates more than $245 million in under three years, and recorded that UBS reviewed the transfers in 2006 and filed no suspicious activity report. It made no finding of illegality, and no charge followed. *(Parts 1 to 3, 7, 11, 15, 18, 45 and 48; high confidence as to what the report says)*

5. Siemens sent $1,772,644.71 to an account in Ms Douglas's name, and the SEC alleged that $2.8 million of bribe payments was routed through a Potomac account in the name of "the wife of a former Nigerian Vice President"; neither record says he received any of it. The words "intended in part for her husband" are the Subcommittee staff's, not the SEC's. The Justice Department's Siemens papers do not mention the Vice President, and the EFCC's own Siemens charges of 2010, withdrawn under a settlement, name no Vice President. *(Parts 4, 5 and 49 to 51; high confidence)*

6. "FBI Clears Atiku" is the Federal Government portal's wording, not the FBI's; its central claim about the cash is nevertheless consistent with the American record. The affidavit of May 2006 contains no language of clearance. It records $90,000 found in Jefferson's freezer and the rest "substantially" accounted for. The portal's date for the meeting with Jefferson, 1 August 2005, is wrong on the US record. *(Parts 61 to 63 and 155; high confidence)*

7. Lobbyists were registered in Washington in his name or his party's from 2005 to 2026. They include Ballard Partners for the PDP at $90,000 a month in 2018, visa work paid for by an American businessman while his side said he had simply "applied for and received" a visa, a law firm that asked Congress in 2019 to "forebear" from recognising the declared winner, and a twelve-month contract of $1.2 million signed in March 2026. The one receipt recorded from him by name is $30,000. Registering a lobbyist is lawful, and the filings are public. *(Parts 81 to 88; high confidence)*

THE FUND AND THE PRESIDENT

8. As Vice President he approved the placement of PTDF money in two commercial banks, and his accusers and he agree on the sum: US$125 million and a further US$20 million, US$145 million in all. The posted EFCC text says the placements served purposes "not unconnected with promoting some personal businesses"; the Presidency said an administrative panel found he had abused his office, and listed payments from a borrowing company to a company it said he owned and to his assistant. Both accounts came from one side of an open political fight, and neither was tested in a trial. His 2014 statement that the money was "returned to CBN intact" goes further than his sworn evidence of 2006, and no record shows the final return. *(Parts 95 to 113 and 127; high confidence as to the agreed figure, open as to the rest)*

9. The executive condemned him; the courts refused to treat the condemnation as a verdict. The eighteen-count charge before the Code of Conduct Tribunal was stopped because a sitting Vice President could not be tried, and no record shows it was revived. The Supreme Court restored him to the 2007 ballot, holding that "An indictment is no more than an accusation". The Court of Appeal declared the President's attempt to vacate his office "null and void", and the Supreme Court dismissed the Government's appeal while saying he "was required to first resign" before joining another party. *(Parts 131 to 135, 138 to 141 and 143 to 147; high confidence)*

10. The Senate's record is split and incomplete. Its ad hoc committee, as AFP read the report, wrote that he had "abused his office by aiding and abetting the diversion" of the two sums. It criticised the President as well and recommended no penalty, and one member dissented. A review committee is reported to have accepted his explanation of the deposits. No plenary decision is on record, and every online copy of the reports has been lost. *(Parts 122 to 130; medium confidence, because the reports themselves were not seen)*

11. In October 2018 the accuser received him, said "I forgive", and in the same statement said "I strongly believe that I was right". Two months earlier Obasanjo had said that God would not forgive him if he supported Atiku. The statement reconciled the two men politically. It did not withdraw the 2006 accusations. *(Parts 158 to 160; high confidence)*

CUSTOMS, INTELS AND THE COMPANIES

12. His account of his Customs years is his own, and it describes extensive private business while he served. He says he joined in 1969 and retired as Deputy Director on 30 April 1989. In those years, by his account, he built and let houses, ran a farm, traded in commodities and took a share in NICOTES with Gabriele Volpi, whom he met at Apapa in 1982, but did not run the company. No service record or gazette notice was found. The 1979 Code that applied from 1979 to 1983 is the subject of key judgment 1; the rules in force before and after it were not obtained. The Senate report's own footnote says the 1991 ban "was not in effect in the 1980s", and no query or charge on those years is on any record. *(Parts 165 to 183; high confidence as to his account, open as to the rules)*

13. The only documentary figure for his stake in INTELS is sixteen per cent, placed in a blind trust in July 1999 with trustees tied to his business partner. The trust was not run as a blind trust in the documents the Subcommittee saw. In 2017 the Attorney-General advised that the Ports Authority's agreement with INTELS was void because revenue bypassed the Federation's accounts; his name is not in the letter as quoted. The Authority's claims against the company were never decided by a court, and a government led by his opponents settled with and reinstated INTELS in 2023. The "over $100 million" exit price rests on a misreading of the company's statement. *(Parts 9, 10, 16, 200 to 228; high confidence as to the documents, open as to the money)*

14. He is not named as a person with significant control of any Nigerian company searched, and his name is not in the ICIJ offshore data. The Yola companies declare controllers who share his surname; this document does not treat them as his children. His asset declarations are not public. *(Parts 229 to 238; high confidence as to the registers)*

ELECTIONS AND THE COURTS

15. His 2019 and 2023 petitions failed at every level for want of proof by admissible evidence, and in 2023 much of his evidence was excluded on procedural rules before the tribunal weighed the rest. The evidence of thirteen of his witnesses was expunged in 2023, including his statistician and forensic expert, and his qualification case against the winner was struck out because its facts came only in his reply. The Supreme Court accepted that the IReV failure was real and "may also reduce the confidence of the voting public", but held that it was no ground to annul. No costs were awarded against him, and losing a petition is not a finding against the petitioner. *(Parts 264 to 272, 279 to 299 and 308; high confidence)*

16. No court has held that he is not a Nigerian citizen. The 2019 tribunal declined to decide the point because the respondents had not cross-petitioned, and the suit of 2019 to 2022 ended because the plaintiff had no standing. The same rule of pleading that protected him in 2019 defeated his own qualification attack in 2023. *(Parts 267 to 278 and 313; high confidence)*

17. An American court granted him discovery against President Tinubu's objections in September 2023, "expressing no view on the merits"; the Supreme Court of Nigeria held the evidence came too late and was not in admissible form. The Court called his side "tardy and ... not reasonably diligent". *(Parts 292 to 295 and 312; high confidence)*

18. At seventy-nine he is on the electoral commission's final list for January 2027, for the ADC, and he has sued to disqualify the President. His own sworn nomination form gives education dates that do not match his documents; nothing suggests any certificate is false. His party's deregistration was stayed on appeal, and no ruling in his suit had been found by 22 October 2026. *(Parts 301 to 306; high confidence as to the list, open as to the cases)*

THE VICE-PRESIDENCY AND THE CLAIMS

19. The law, not he, made him chairman of the privatisation council, and the records name him presiding at meetings that took specific decisions; no record links any buyer to him. The meetings he chaired approved the Eleme sale and a "fit and proper" test for bidders that brought in the EFCC. He is named as approver of one NITEL transaction, the Pentascope contract, and NITEL was not sold before he left office. The World Bank rated the programme "Moderately Satisfactory", with 109 completed transactions, and found the council weak as a steering body; the Bureau's head said in 2002 there was "absolutely no evidence" for the rumours about him. *(Parts 316 to 354; high confidence as to the records, which are silent on how he voted)*

20. The reforms he claims happened in the years he served, but the records credit others for most of them. About US$18 billion of Paris Club debt was cancelled and about US$12.1 billion paid; his figure of US$14.48 billion is close to the gross total of the Paris and London Club exits, US$14.446 billion. The creditors, the central bank and the IMF record the Finance Minister and the President, not the Vice President. The pension law and the EFCC law give him no role, and the 2001 telephone auction records do not mention him. Mobile subscriptions grew from about 30,000 to more than 40 million; his "70 million" is too high on every count. *(Parts 357 to 378 and 382; high confidence)*

21. The American University of Nigeria is the part of his record that institutions with no reason to favour him have praised in their own words. The regulator lists it among the first eight private universities; it fed displaced people in the hundreds of thousands during the insurgency, took students who escaped from Chibok, and was called "a pride to the nation" by the Federal Government in May 2026. How much of its money was his is not established.

(Parts 385 to 406; high confidence as to the record, open as to the money)

22. Of 94 of his public statements tested, 27 are supported, 3 are close, 23 partly supported, 17 not supported and 24 cannot be tested. He is right about growth from 1999 to 2007, the scale of debt relief, the Debt Management Office and the pension scheme. He is wrong to say the debt was paid off "entire", and he is least reliable in long interviews and in comparisons that mix measures. In at least ten Parts he understated his own record or his case, and four fact-checkers' verdicts were harsher than the records allow. The sample is of claims the press chose to check, so it is not an accuracy rate for everything he has said. *(Parts 503 to 508; high confidence as to each verdict)*

NEGATIVE

23. No court, tribunal or agency, in Nigeria or the United States, has convicted him of any offence or made a finding of wrongdoing against him in any matter in this document, and this document does not assert that he committed any offence. The strongest adverse documents are a staff report that found no evidence he sought or accepted a bribe, an indictment of another man, prosecutors' advocacy written after an acquittal on the count that concerned him, an executive branch's reports that the courts declined to treat as a verdict, and a regulator's claims against a company that were settled, not decided. *(Parts 80, 91, 163, 241, 309 and 383)*

24. Several propositions in circulation against him are corrected here in his favour, and several in his favour are corrected against him. In his favour, "FBI Clears Atiku" is not the FBI's wording, but the US record does say the cash stayed with Jefferson. The words "intended in part for her husband" are not the SEC's, the "$113.1 million" exit price is a misreading, and no register shows his children as his nominees. Against him, the debt was not paid off "entire", and 70 million phones is not on any count. The US$150 million spent on the university is his lawyer's figure and conflicts with the university's own, and the 50,000 and 100,000 employees put out for him in 2018 have no payroll behind them. *(Parts 5, 63, 75, 224, 229, 392, 393, 407 to 409, 413, 414 and 419)*

SCOPE NOTE

WHAT WAS EXAMINED

The United States record: the Senate Permanent Subcommittee on Investigations' report of 4 February 2010, pages 173 to 242 read in full, with exhibits 74 to 86 and the hearing record; the indictment, letter-rogatory opinion, jury charge, sentencing memorandum and later orders in *United States v Jefferson* (EDVA 1:07cr209), the Government's appeal brief and the Fourth Circuit's opinion of 2012; the FBI affidavit of May 2006 for the search of Jefferson's Rayburn office; the SEC's complaint against Siemens and the Justice Department's Siemens and Bonny Island papers; the docket of his application under 28 U.S.C. 1782 in the Northern District of Illinois; the foreign-agent filings and bulk data from 2005 to 2026; and the Education Department's foreign-gift data.

The Nigerian official record: the Supreme Court's judgments in SC 31/2007, SC 69/2007 and SC/CV/935/2023, the Court of Appeal's judgments on the vacancy and on the Code of Conduct Tribunal, the 2023 petition judgment of 798 pages, and the opening texts of the 2008 and 2019 Supreme Court judgments; President Obasanjo's letter PRES/134 of 16 March 2007 and his 2018 statement; the EFCC text as posted in 2006 and the Presidency's published account; the 1999 Constitution, the Public Enterprises Act 1999 and its Guidelines, the Pension Reform Act 2004, the EFCC Act 2004 and the Electric Power Sector Reform Act 2005; the State House and Federal Government portals and the Bureau of Public Enterprises' pages as they stood from 2002 to 2007; the Nigerian Communications Commission's auction records; the electoral commission's candidate lists for 2019, 2023 and 2027; and the EU observers' reports on 2007.

The economic record: the Paris Club release of October 2005, central bank annual reports and papers, IMF country reports and letters of intent, the World Bank's completion report and evaluation of the privatisation programme, Debt Management Office debt tables from 2005 to 2026, National Bureau of Statistics labour, poverty and price reports, the World Bank's development indicators and the other datasets against which his claims were tested.

The registers: the Corporate Affairs Commission's beneficial-ownership register for INTELS, Orlean, Adama Beverages, Gotel, the university and school companies, Rico Gado, Faro and Marine Float; UK Companies House and the ICIJ Offshore Leaks Database. Also read were Maryland's property assessment data, the Form 990 returns of American University and of AUN's American foundation, a USAID audit memorandum, a Swiss court judgment, NigeriaLII and CourtListener, the Constitution of 1979 through ConstitutionNet's scan, and the House Financial Services Committee's hearing of 19 May 2009. His own words were read as well: the memoir *My Life* (2013), his former website through the Internet Archive, his 2014 "My PTDF Story", his policy document *My Covenant with Nigerians*, and his posts and statements to October 2026.

WHY THE AMERICAN RECORD IS THE DEEPEST AND THE NIGERIAN RECORD THE THINNEST

The American institutions that examined money linked to him published what they found: a Senate staff report with its bank papers, and a criminal prosecution whose filings are public. The Nigerian institutions that examined the PTDF did not. The EFCC report survives only as a text posted by Sahara Reporters in September 2006, without its conclusions. The administrative panel's report, the White Paper and its Gazette notice were not found anywhere free. The Senate's committee reports and Votes and Proceedings of 2007 were listed in an online library that year, and every archived copy is now lost. The full reasons of the Supreme Court in 2007, 2008 and 2019 are behind paywalls. The Lagos High Court judgment said to have set aside the EFCC and panel reports is known only from reports of it.

So the American side of a story can be tested line by line and the Nigerian side cannot, even where both concern the same events of 2005 and 2006. This book says which is which. Its numbering reflects the documents found, not an effort to balance adverse and favourable findings. The balance comes from the rule that every adverse finding carries its strongest limiting fact.

WHAT WAS NOT OBTAINED, AND WHY

The PTDF reports of 2006 and 2007: the signed EFCC report, the administrative panel's report of 5 September 2006, the White Paper and Gazette, the Senate ad hoc and review committees' reports and the Votes and Proceedings. None was found free, and the Senate copies are lost. The charge sheet before the Code of Conduct Tribunal and the Lagos High Court judgment of 28 November 2006 were not found either.

The full reasons of the Supreme Court in SC 31/2007, SC 69/2007, SC 72/2008 and SC/1211/2019, and the 2019 tribunal judgment. These are behind paywalls or not online.

His Customs service record, the gazette notices of 1969 to 1989, and the rules in force before October 1979 and from 1984 to 1989. None of these is online. The 1979 Constitution's Code of Conduct was read for this edition (Part 179).

The Ports Authority's agreement with INTELS, the Attorney-General's letter of 2017 in the original, the Authority's notices and accounts, and the court and arbitration files of 2020 to 2023. These are known only from press reports of them.

Historical company filings for INTELS, NICOTES and the Yola companies, which the Corporate Affairs Commission sells; the British Virgin Islands and Guernsey registers, which charge.

His declarations to the Code of Conduct Bureau, which are not public.

American records not on any free site: the affidavit for the Potomac search (two court opinions on its unsealing were found, Part 65), the Jefferson trial transcripts and exhibits, the SEC's consent judgment with Siemens, and Holland & Knight's lobbying disclosures, which the Senate database refused.

The university's accounts, for any year, and any record of its donors. The returns of its American fundraising foundation and one US aid audit were read (Parts 396 and 397).

The records of the councils he chaired: annual reports and minutes of the National Council on Privatisation and the National Economic Council from 1999 to 2007, which the Act required and which were never found.

RIGHT OF REPLY

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

No payment was made for any document, and no registration was made on any registry, database or platform to obtain one.

THE LIMITS OF THIS DOCUMENT

Some questions are probably unanswerable from public records, because the documents that would answer them are private: what he told his wife about the money she received, what the blind trust's trustees decided, how much of the university's money was his, and what he holds now. Only the parties can produce those records.

Twenty-two further questions are open but answerable. They are listed in the Annex of Open Questions, ranked by how much of this book depends on them, each with the document that would close it and who holds it.

Quotations from the 2006 affidavit, the Senate exhibits, the foreign-agent filings before 2010, the 2019 Fein & DelValle agreement, the 2023 tribunal judgment and the statistics bureau's report for late 2020 were first read by optical character recognition. Every one was then compared with its page image before publication, and the changes are entries 81 to 96 of the register of corrections.

A WARNING ABOUT NUMBERS

The largest figures in circulation about Atiku Abubakar are often misstated, by his opponents and by his supporters, and this document corrects several of them in both directions:

- The **"over $40 million"** is the Subcommittee's headline for money it called "suspect". Its own largest chart totals **$26,436,869**, and its sub-totals cannot be added afresh. *(Parts 1 to 3)*
- The **"$2.8 million"** in the SEC's complaint is the bribe money Siemens routed through a Potomac account; the **$1,772,644.71** is what the Subcommittee traced in three wires; the report's own conclusion gives "over $2 million". These are three different measures from three different bodies. *(Parts 4, 5 and 49)*
- The PTDF sums are **US$125 million and US$20 million**, which add to the **US$145 million** he gives. The Presidency's **165.0 million dollars** lists deposit events, and the **US$142 million** AFP read in the Senate report is a loans figure. None of these may be added to or netted against another. *(Parts 100, 125 and 127)*
- The **"$113.1 million"** said to be his exit price from INTELS adds a debt to the price; the company's statement gives about **$60 million plus a bond of about $29 million**, against which it set off **$24.1 million**. *(Parts 223 and 224)*
- The Ports Authority's **$304.675 million** re-adds from its own components; the **"$307.675 million"** in one report is a typing error, and none of the Authority's figures has been tested by a court. *(Part 216)*
- The **"US$14.48 billion"** he says was paid is not the Paris Club figure, **US$12.4 billion** to pay, of which about **US$12.1 billion** was paid. It is close to the gross total of the Paris and London Club exits, **US$14.446 billion**. *(Parts 364 to 368 and 415)*
- **"70 million"** phones by 2007 is not on any count: the World Bank gives 40.4 million, the regulator 41.98 million and the ITU, as reported, 46.97 million. *(Parts 361 and 419)*
- The **"about $150 million"** of his own money spent on the university is his lawyer's figure; the university's finance manager wrote in 2007 that most construction funds came "from other donors". *(Parts 37, 392 and 393)*
- The **50,000** and **100,000** employees put out for him in 2018 have no payroll behind them; his own word was "thousands", and the university alone counted about 1,166 staff that year. *(Parts 389 and 407 to 409)*
- His public debt figures of 2025 were right in naira, and his "150 per cent" rise was too **low**: the DMO's tables give 190 per cent. A fact-checker that marked the claim an exaggeration used the wrong series. *(Parts 491 and 492)*

REGISTER OF CORRECTIONS

This document corrected Vero Record's earlier work, the research file from which it was built, its own working findings and its sources on 102 occasions before this first edition. They are recorded here, at the front, so that no reader has to find them. Each entry gives the earlier wording or source, the corrected fact and the Part where the correction is made. Some corrections counted against Atiku Abubakar and some in his favour. They are listed in the order of the book, not by direction.

CORRECTIONS TO VERO RECORD'S OWN PUBLISHED WORK

No factual error was found in the three reports Vero Record published about him between 26 September and 9 October 2026. Two clarifications are made to the dispatch that announced this file.

1. The forty million dollars. Vero Record's dispatch of 6 September 2026, "Atiku said: bring the evidence", wrote that "more than $40 million in what it described as 'suspect funds' moved into the United States between 2000 and 2008 through structures linked to Jennifer Douglas". That is the Subcommittee's headline. The dispatch did not say that the report's own largest chart, Exhibit #74, totals $26,436,869, that its sub-totals cannot be added afresh, or that the same report says "no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe". *(Parts 1 to 3 and 45)*

2. The Jefferson cash. The same dispatch said that the $90,000 was found with Jefferson and that Atiku denied agreeing to receive money. It did not say that the jury acquitted Jefferson on count 11, the one count charging a bribe to the Nigerian official by itself, or that the US Government wrote twice that the cash was not delivered to him. Both are now stated. *(Parts 74, 75 and 78)*

CORRECTIONS TO THE RESEARCH FILE FROM WHICH THIS BOOK WAS BUILT

3. The Mambilla award. A working finding presented an International Chamber of Commerce award of 2026 and the person it was attributed to on the same footing as the Senate report. The award is known only from Premium Times. The book grades it (B), keeps the third party out of headings and prints his spokesman's reply beside it. *(Part 6)*

4. The FBI affidavit's page numbers. Two working findings cited the same paragraphs of the 2006 affidavit by different page numbers, one by the affidavit's own pages and one by the scan's PDF pages. The book cites the affidavit by paragraph. *(Part 61)*

5. "The cash did not reach the official". The summary of one research wave said the affidavit shows that the cash did not reach the Nigerian official "on the affidavit's own account". The affidavit does not say that. It records $90,000 in Jefferson's freezer and the rest "substantially" accounted for. The record that says the cash was not delivered is the Government's later sentencing memorandum and appeal brief. *(Parts 62 and 75)*

6. Who issued "FBI Clears Atiku". A working finding suggested that the 2006 statement read like one from the Vice President's office. The page sits on the Federal Government's portal and names no issuing office. It is called the portal's statement, and the guess is withdrawn. *(Parts 63 and 155)*

7. Where the 2003 meeting took place. A working finding's title placed Jefferson's 2003 promotion of the iGate venture at the Vice President's Maryland home. The texts quoted do not give the place, so the book omits it. *(Part 56)*

8. A foreign-agent registration number. The first research wave gave the Ballard Partners registration as FARA 7070, following a watchdog group's list. The Justice Department's filings give 6415. *(Part 82)*

9. The Lagos judgment. A working finding's title said the Lagos High Court had set aside the EFCC and panel reports, and a wave's standing caution stated it as fact. The judgment has not been seen. It is "reported", and the applicant may have been the NDTV chairman rather than Atiku. *(Part 148)*

10. The date of the National Assembly statement. A working finding dated a civic summary of the Senate committee's report to 28 August 2007. That is the date the page was posted. The statement is signed 11 April 2007. *(Part 126)*

11. A cross-reference. A working finding gave his "$145 million" as finding N-006. It is N-005. *(Part 127)*

12. "Returned to CBN intact". Two working findings set his 2014 statement that the PTDF money was "returned to CBN intact" beside his 2006 evidence without noting the difference. In December 2006 he said the funds with one bank had been returned "to the PTDF" and that the other bank's deposit had been "restructured" and "repayment has already commenced". The 2014 statement goes further. *(Parts 109 and 113)*

13. The President's aide. A working finding spelled the aide's name "Sani". The Supreme Court's text gives "Mallam Uba Sanni". The same finding recorded only the Presidency's denial of his announcement; the record also has his own reply, that he had been "quoted out of context". *(Part 138)*

14. Marine Float. The working findings recorded the Presidency's statement that Marine Float was "owned by" the Vice President without noting that Vanguard's own lead, in the same report, calls the account "believed to belong to" the NDTV chairman. Both are now given. *(Part 102)*

15. An opinion essay. A working finding on the 2003 Adamawa tribunal rested on an opinion essay about a case in which he was not a party, and insinuated from his place of birth. No record was seen, and the finding is dropped. *(Not used)*

16. A press item. A working finding on Senate testimony rested on a report that confused the presidential panel with a Senate panel and added nothing to the records already held. The finding is dropped. *(Not used)*

17. The exit price. A working finding re-added "$60 million, $29 million [and] $24.1 million" to $113.1 million as the price of his exit from INTELS. The fullest quotation of the company's statement shows that the $24.1 million was a debt set off against the $29 million bond. The $113.1 million is not a price. *(Parts 223 and 224)*

18. Two employees. A working finding named two employees of INTELS as his children. That rests on a company spokesman's statement through ThisDay (B). The book keeps the attribution in the sentence. *(Part 225)*

19. Adama Beverages. A working finding was titled "two sons hold 25% each". The register gives names and birth months, not kinship. The Part is retitled, and the persons on the register are not described as his children. *(Parts 229 and 230)*

20. Gotel Communications. A working finding listed five individuals at one Yola address as though they were his children. The book reports the company, the count and the address, and nothing more. *(Part 231)*

21. United Kingdom namesakes. A working finding listed private individuals on the UK register whose names follow a family pattern. No link to him was established, and they are not named. *(Part 237)*

22. The founder's apology. A working finding dated Mr Volpi's apology over the Ports Authority dispute to November 2017. The saved page is dated 19 October 2017, three times. The same finding repeated an anonymous claim that part of his stake had been sold to a named politician who is the subject of another file. The book does not repeat it. *(Parts 212 and 227)*

23. INTELS's "over $700 million". A working finding dated INTELS's statement relying on a freezing order and claiming more than $700 million to 2020. It cites a letter of 7 January 2022 and dates from that month. *(Part 218)*

24. The 2014 quotation. A working finding's title quoted him calling the APC his "final bus stop", from a page that could not be read behind a cookie wall. The quotation is not used. *(Part 253)*

25. The 2007 ballot. A working finding said the electoral commission "cleared" him to run in 2007. It excluded him, and the Supreme Court restored him. The commission listed him as a candidate in 2019, 2023 and 2027. *(Parts 143, 145, 249 and 302)*

26. The return of 2010. Earlier working notes, and a widely repeated date, put his return to the PDP in 2009. The report of April 2010 records it then. A page of April 2009 reported only rumours. *(Parts 157 and 251)*

27. The 2019 reasons. A working finding attributed the Supreme Court's reasons of 15 November 2019 to Okoro JSC, as the press did. The free text shows the lead judgment was delivered by the Chief Justice, Tanko Muhammad. Okoro JSC's words are probably from a concurrence. *(Part 272)*

28. The 2023 tribunal quotations. The working findings quoted the 2023 tribunal judgment from an optical reading made for another file and held outside this project. The reading was copied in and every quotation is marked "(OCR)". Before publication every one was checked against the page image of the scan; the changes that check made are entries 92 to 95. *(Parts 279 to 291)*

29. The 1999 Adamawa vote. The research file carried vote figures for the 1999 governorship taken from an encyclopaedia. No primary source was found, and they are not used. *(Part 247)*

30. Three telephone counts. The working findings gave the end-2007 telephone figure as a single ITU count of 46.97 million. There are three, from the World Bank (40,395,611), the regulator (41,975,275) and the ITU as reported (46.97 million), and none supports 70 million. *(Parts 361 and 419)*

31. "Jamila Abubakar". A working finding identified the signatory of Exhibit #84 as Ms Douglas without a source. The Senate report itself, at page 184, gives "Jamila Abubakar" as one of the names she has used. *(Part 37)*

32. The US$14.48 billion. The research file's review listed his US$14.48 billion as unexplained, US$2.08 billion above the Paris Club's figure. The central bank's London Club papers give the gross sums, and with them the figure re-adds to about US$14.446 billion. It is now marked partly resolved. *(Parts 368 and 415)*

33. The Arise town hall. A working finding recorded claims from a December 2022 town hall that were never read or tested. It is moved to the list of records not obtained. *(Part 474)*

34. Two inflation statements. Two working findings took his wording on inflation from pages that were never saved, because the files were empty stubs and were deleted. The verdicts rest on the statistics bureau's figures, and the wording is graded (C). *(Parts 475 and 476)*

35. A file label. A file saved as the IMF's 2026 consultation is dated 2 July 2025 and concerns the 2025 consultation. It is not cited. *(Not used)*

36. An earlier story's subject. The project's own notes described Vero Record's story of 26 September 2026 as concerning the 2023 petition. It concerns his 2026 suit against the President, FHC/ABJ/CS/1888/2026. *(Part 304)*

37. Findings that are context, not findings. Five working findings rested on an anniversary piece citing unnamed sources, an essay quoting a newspaper, an encyclopaedia, an interview whose dates are not fixed and a campaign group's request page. They appear only as context inside Parts whose spine is a better record. *(Throughout)*

38. Stub files. Two saved pages from Gazette Nigeria, two from Peoples Gazette, and six truncated downloads from the central bank and a policy library are empty or incomplete files. They are listed in the research index but are not sources, and nothing in the book rests on them. *(Not used)*

CORRECTIONS AND DISCREPANCIES FOUND IN THE SOURCES WHILE THE BOOK WAS WRITTEN

39. The Fourth Circuit's slip. The 2012 opinion says "Jefferson met with and agreed make bribe payments to Atiku Abubakar". It is quoted with [sic], and with the court's note that it states the facts in the light most favourable to the Government. *(Part 77)*

40. The freezer date. The Government's appeal brief dates the freezer find to "August 5th" 2005. The affidavit and the Fourth Circuit give 3 August. *(Parts 75 and 90)*

41. The portal's meeting date. The Federal Government portal's statement of May 2006 dates the meeting with Jefferson to 1 August 2005. The indictment, the affidavit and the Government's memorandum date the Potomac meeting to 18 July; 1 August is the day of Jefferson's "African art" call. *(Parts 63 and 90)*

42. A ruling the Senate report misdescribed. The Senate report cites a Federal High Court ruling of 12 March 2007, FHC/ABJ/CS/3/2007, on the electoral commission's power to exclude him. The Supreme Court dates the High Court's ruling, by Kuewumi J., to 7 March. They may be two suits; neither record gives the other's date. *(Parts 46 and 143)*

43. A chart that does not add. The Subcommittee's chart of three wires from "A Client" in February 2003 prints a total of $499,610. Its three lines add to $499,910. *(Part 7)*

44. The two totals. The report's headline is "over $40 million"; Exhibit #74, the largest chart behind it, totals $26,436,869. The difference cannot be reconciled from the exhibits. *(Parts 2 and 3)*

45. The report's Siemens conclusion. The report concludes that "over $2 million" from Siemens was "intended in part for her husband". It traced $1,772,644.71 in wires, and Siemens told it of "nearly $2 million in additional cash payments". The conclusion matches neither figure, and the words about her husband are not in the SEC complaint. *(Parts 4 and 5)*

46. A watchdog's list. A watchdog group's list gives the Ballard Partners registration as 7070. The filing is 6415. *(Part 82)*

47. The NDTV chairman's name. The posted EFCC text spells the chairman of the Nigerian television company both "Fasawe" and "Fashawe". Vanguard calls him "Otunba Oyewole" and Atiku's testimony "Otunba Johnson Fasawe". The identity is left open. *(Parts 97 and 164)*

48. The date he gave the EFCC report. He dated the EFCC report 24 August 2006 in his evidence. The posted text carries no date. *(Parts 99 and 164)*

49. Payments that predate the deposits. The Presidency linked payments to Marine Float of N61 million in January 2001 and N250 million in February 2003 to the PTDF deposits of 2003. On its own dates the payments came first. *(Part 101)*

50. The Presidency's 165.0 million dollars. The Presidency listed three deposits totalling 165.0 million dollars. The approved sums on which the EFCC text, the Senate committee and Atiku agree are US$125 million and US$20 million. The Presidency's list counts deposit events, which may include a roll-over or interest. No bank record is held. *(Parts 100 and 127)*

51. "$125 million" alone. JURIST's report of the Code of Conduct charge gives "$125 million" and leaves out the separate US$20 million. *(Parts 127 and 132)*

52. Two accounts of one committee. An essay says the Ndoma-Egba committee "exonerated the president". Sahara Reporters says it criticised both men, and AFP's reading agrees. The essay is not followed. *(Parts 124 and 128)*

53. The review committee's chairman. The records give him as "Umar" and as "Ibrahim" Tsauri. The book leaves the question open. *(Parts 128 and 164)*

54. His own date for the Lagos judgment. His 2014 post dates the Lagos High Court judgment "November 28, 2008". Every other account gives 28 November 2006, and 2008 is a slip. *(Part 148)*

55. "Booted out". ThisDay's opening sentence in 2017 says he "was booted out" of Customs. Its own headline and quotations say he retired. *(Part 190)*

56. The Ports Authority contract's date. The agreement is dated 11 February 2010 in the Attorney-General's letter as quoted, starting on 9 August 2010 in the Authority's managing director's account, and 11 February 2011 in the Authority's 2019 notice. *(Part 203)*

57. A Tuesday that was a Wednesday. A civic group dates the House sitting on INTELS to "Tuesday, October 18, 2017". 18 October 2017 was a Wednesday. *(Part 210)*

58. The Ports Authority's total. ThisDay's text gives "$307.675 million", but the components re-add to $304.675 million, the figure in its own headline. *(Part 216)*

59. Three balances that do not build. The Authority's three period balances, $55.702 million, $64.7 million and $81.841 million, add to $202.243 million, not to its total of $207.646 million. *(Part 216)*

60. "Three instalments". ThisDay and Ripples Nigeria reported his exit as "$60 million, $29 million $24.1 million in three instalments". The company's statement does not describe instalments. *(Part 224)*

61. A newspaper profile. ThisDay's profile of 7 October 2018, the day of his nomination, says he "defected again in May to PDP" and was elected governor "In 1998". He announced his return on 3 December 2017, and the governorship election was held on 9 January 1999. *(Part 258)*

62. "Only five witnesses". A press report of 2019 says he called "only five witnesses". It could not be checked against the judgment and is not relied on. *(Part 272)*

63. "Caleb" and "Carl". The 2023 record names the Chicago State University witness Caleb; one headnote calls him Carl. *(Parts 294 and 314)*

64. The Bureau's sums. The Bureau of Public Enterprises' article of 2003 gives N57.6 billion for its proceeds, but its own components, N23.9 billion and N44.541 billion, add to N68.441 billion. *(Part 326)*

65. "Nearly 1,000 percent". NEEDS says telephone lines grew "nearly 1,000 percent" from 450,000 to more than 4 million. The rise is about 789 per cent. *(Part 359)*

66. Eighteen or twenty billion. On 30 June 2005 the Finance Minister gave the Paris Club write-off as "close to $18 billion" and the President as "close to $20 billion". The creditors and the central bank say US$18 billion. *(Part 363)*

67. The par bonds. The central bank's paper gives US$1.487 billion; the 2007 letter to the IMF gives US$1.486 billion. *(Part 367)*

68. A date inside a State House article. The article on the Guinean ambassador is dated 1 March 2005 but describes a meeting on 28 March. *(Part 380)*

69. Two lists of council members. The Guidelines on Privatisation list the council's members differently from the Act. *(Part 317)*

70. A council by another name. The government's 2007 letter to the IMF refers to a "National Commission on Privatization", which is not the name the Act gives the council. *(Part 337)*

71. A loan before a rule. The council approved a N14 billion NITEL drawdown in November 2004, weeks before ruling that enterprises awaiting sale should avoid new loans. *(Parts 330 and 352)*

72. Dubawa on growth. Dubawa rated his "6%" growth for 1999 to 2007 "Mostly true". On the World Bank series the average was 6.95 per cent, so the claim is supported and, if anything, understated. *(Part 411)*

73. Dubawa on debt. Dubawa rated his claim that debt "more than doubled" from N12 trillion to N24.9 trillion false. The DMO's figures give a rise of about 98 per cent, which puts the claim within one per cent. *(Part 435)*

74. TheCable on full-time jobs. TheCable rated his claim that the fully employed fell from 68 million to 31 million false. On the statistics bureau's figures full-time employment fell from 55.2 million to 30.6 million, by 45 per cent. The claim is partly supported. *(Part 470)*

75. DUBAWA on the 2025 debt. DUBAWA called his "150 per cent" rise in public debt an exaggeration, testing it against a different series. On the DMO's tables his naira figures are right and the rise is 190 per cent. *(Parts 491 and 492)*

76. A withdrawn report. The World Bank poverty report he cited in April 2025 was withdrawn, so his figure is tested against the statistics bureau. *(Part 477)*

77. The university's dates. The regulator gives 2003, Rotary "founded in 2004", the encyclopaedia first students in 2005 and accreditation in 2008. The book gives each with its source and does not choose. *(Part 387)*

78. The relief figures. The university's heads and a former US ambassador give 270,000, "more than 300,000", "at least 150,000" and 400,000 for the people it fed. Each is given with its date. *(Part 402)*

79. The origin of NICOTES. His memoir and the company date NICOTES to 1982, when he says he met Mr Volpi at Apapa. Mr Volpi's date for his entry into it, as the Senate report gives it, is 1989. INTELS was registered on 29 August 1995 and NICOTES is not on today's register. The accounts are set side by side. *(Parts 174 and 193)*

80. The 2023 deponent. A name in the Supreme Court's 2023 record also appears in the Senate report of 2010. That they are one person is not confirmed. *(Parts 300 and 314)*

CORRECTIONS MADE WHEN THE SCANNED QUOTATIONS WERE CHECKED AGAINST THE PAGE IMAGES

81. The affidavit's paragraph 12. The optical reading ran the blacked-out names together, so the book quoted the affidavit as saying Jefferson met " [redacted], whom" he met at Potomac, and that the official agreed to help "in exchange for [redacted]". The page has two separate sentences, and what follows "in exchange for" is not blacked out: "at least 50% of the profits planned to be received by CW-1's Nigerian partner". The passage the book called paragraphs 12 to 13 is all paragraph 12, and the $4,900 was delivered "to the government", not returned. *(Parts 62 and 63)*

82. Who lives in Maryland. The book said paragraph 49 of the affidavit records that "the official's spouse" lives in Maryland. The name is blacked out on the page. The book reads it as the spouse from the indictment, and that reading is now marked (C). *(Part 54)*

83. "Power, authority, clout". The book quoted American University's 2003 note as saying the Yola project was "completely dependent on power, authority, clout" of the proprietor. The page reads: "Political factor. Project is completely dependent on power, authority, commitment, financial support of one person with current political clout. What of the future?" *(Part 36)*

84. The salary account email. The book joined two sentences of Exhibit #84 with an ellipsis. The single sentence is now quoted whole, with the email's statement that he had agreed to hand the account to American University or the university, which the book had not given. *(Part 37)*

85. A beneficiary's name. Exhibit #75 gives the third Siemens beneficiary as "J.E Douglas Steradian Co. UK Ltd."; and the book had left out "Ltd.". *(Part 4)*

86. The 2005 to 2008 lobbying fees. The optical reading missed most of the Alexander Strategy Group's attachment, which sets "$35,000 (thirty-five thousand Dollars) per month" for 2006 under an unsigned oral understanding; the registration ended four weeks later. The page images also give APCO's "initial fee of $40,000 plus expenses" for about two months, Qorvis's retainer of $20,000 a month cut to $5,000, the J.C. Watts principal as "Atiku Abubakar, through Interamerica, Inc.", and the date of the Weidenfeld fee letter, 30 September 2005. All are now stated. *(Part 81)*

87. Hill & Knowlton's principal. The book quoted the principal as "Atiku Abubakar (through The Weidenfeld Law Firm), Office of the Vice President". The words after the bracket are the principal's address, in a separate box. *(Part 137)*

88. Who signed the 2019 agreement. The book said he "countersigned" the Fein & DelValle agreement and "signed" it. The page shows a signature preceded by the handwritten word "for" above his printed name, dated 24 March 2019. The page does not show whether he signed personally, and the book now says the agreement was accepted in his name. *(Parts 86 and 265)*

89. Ballard's duties clause. The book printed "free of [...] election for president in 2019" and said words were lost in the scan. The page image is legible: "free of intimidation and interference in order to ensure the success and fairness of Nigeria's national election for president in 2019". *(Part 82)*

90. The informant's money and the "two letters". The book said only that the affidavit records Jefferson meaning to deliver "two letters" on 30 July. The same sentence says the informant "needed to get the money together by Saturday" for that reason. Both halves are now given. *(Part 98)*

91. A footnote's page. The appeal brief's footnote 14, that the wire transfers "never took place", is on page 25 of the brief, not pages 24 and 26. *(Part 60)*

92. Thirteen witnesses, not eleven. The optical reading dropped two names from the tribunal's list of witnesses whose evidence was expunged. The page lists PW12, PW13, PW14, PW15, PW16, PW17, PW18, PW21, PW23, PW24, PW25, PW26 and PW27: thirteen of his 27 witnesses. *(Part 283 and key judgment 15)*

93. Whose list of "new facts". The book said the tribunal "listed" the new facts on forfeiture, certificates and citizenship. On the page the tribunal is reciting the electoral commission's objection. *(Part 281)*

94. Two passages the reading garbled. His National Coordinator, PW19, is Dr Alex Adum Ter, as the page prints it; the book had left the name out as unreadable. Ugo JCA's remark about European observers and the 2020 American election, which the book had called garbled, is now quoted from the page. The forensic witness's name was right. *(Parts 283, 286 and 289)*

95. Ugo JCA's state figures. The book printed the judge's Adamawa figures, 105,648 for the winner and 214,012 for the PDP, and drew from them that the PDP held his home state by that margin. The commission's 2023 report gives no state results. The state results as declared, in a press copy (B), give Adamawa as APC 182,881, Labour 105,648 and PDP 417,611: the judge's figures are the Labour Party's Adamawa score and the PDP's Akwa Ibom score. His Delta figure for the winner is 3 votes short and his Lagos figure for Labour one vote over. His real Adamawa margin was wider than the judge said. *(Part 288)*

96. Youth unemployment by which definition. The statistics bureau's page gives three rates for those aged 15 to 24 in late 2020: 73.2 per cent on its "OLD Nigeria" definition, 53.4 per cent on the "NEW Nigeria" one and 38.5 per cent on the "International" one. The book gave 53.4 per cent without saying which. *(Part 462)*

97. Names from an unrelated register entry. The book printed the names of three private individuals registered in 2023 as controllers of a 2017 company called Marine Float Limited, which the same Part shows is not the company in the PTDF record. The names are withdrawn. *(Part 235)*

CORRECTIONS MADE WHEN THE 1979 CONSTITUTION AND THE MONEY RECORDS WERE READ

98. The rules of 1979 to 1983. The book said the rules that applied to his Customs years were not obtained, and relied on an opinion column for the view that the 1979 Code used the same language as the 1999 text. The 1979 text has now been read. Its bar on "the management or running of any private business" is in substantially the same words, but it has no exception for farming and it defines "business" to include farming. *(Parts 178 to 180)*

99. "Expressly exempt". The book said his farm was the one activity the rule "expressly" allowed. That is true of the 1999 text only; the farm began in 1981, under the 1979 text, which had no such exception. This correction counts against him. *(Parts 171, 180 and 182)*

100. The 1991 footnote. The book said the Senate report's footnote on the 1991 law left the 1980s unregulated as far as the report was concerned. The 1979 Code covered four years and three months of those years. The footnote is accurate about the 1991 law and silent on the Constitution. *(Parts 181 and 423)*

101. The Potomac warrant. The book said the warrant and affidavit for the search of the Potomac house had not been found. Two Maryland federal court opinions of 2006 on the unsealing of the affidavit were found: they identify the house as Ms Douglas's residence, give the warrant number, and record that the Government no longer sought secrecy. The affidavit itself is still not found. *(Parts 64 and 65)*

102. The letter rogatory. The book said no record showed what became of the court's letter rogatory to Nigeria. The docket records that on 8 June 2009 the court denied the depositions and directed that the letter rogatory be withdrawn. *(Parts 69 and 70)*

REGISTER OF FINDINGS IN HIS FAVOUR

Every adverse finding in this document carries, in the same Part, the strongest fact that limits it. This register collects the findings that run in Atiku Abubakar's favour, so that a reader can see them together and at the same weight.

THE UNITED STATES RECORD

1. The Senate report itself says that "no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe" from Jefferson. *(Part 45)*

2. The report found no evidence that the full Nigerian Senate imposed any sanction on him over the PTDF. *(Parts 46 and 130)*

3. An American University official recorded that the US Ambassador "had never seen anything beyond a rumor" about him. *(Part 35)*

4. UBS reviewed the transfers in 2006 and recorded "No SAR filed". *(Part 18)*

5. Chevy Chase checked the Gede Foundation's account against the Jefferson warrant and found "no indications of improper activity". *(Part 26)*

6. Wachovia was told in writing who her husband was, matched a payroll, and found no "definite" violation. *(Parts 30 and 31)*

7. American University said it did not believe it had received suspect funds. *(Part 34)*

8. The report's own footnote says the 1991 law on Customs officers' business was not in force in the 1980s. *(Parts 14 and 181)*

9. ExxonMobil paid Intels affiliates more than $245 million in under three years, the scale of business behind the stated source of the money. *(Parts 15 and 202)*

10. The Justice Department's Siemens papers, Siemens's own disclosures and the Bonny Island papers do not mention him. *(Parts 50, 51 and 79)*

11. On the indictment's own account, the idea of a bribe came from Jefferson, who said one "may not" be needed. *(Part 53)*

12. A federal court recorded his denial in his own words, and Ms Douglas's denial before the grand jury. *(Part 67)*

13. The Government conceded that the testimony the defence expected from him would be that no bribe was offered. *(Part 68)*

14. The jury acquitted Jefferson on count 11, the one count charging the bribe to the Nigerian official by itself. *(Part 74)*

15. The Government wrote that Jefferson "failed to deliver the $100,000.00 in cash" before the Vice President left, and the trial judge wrote in 2017 that "Jefferson never completed the bribe". *(Parts 75 and 78)*

16. No US charge, indictment or enforcement action against him has been found. *(Part 80)*

17. The one recorded receipt from him by name in twenty years of foreign-agent filings is $30,000. *(Parts 82 to 88)*

THE FUND AND THE PRESIDENT

18. On the central figure, his account and his accusers' agree: US$145 million placed on his approval. *(Part 127)*

19. On the EFCC's own posted text, no witness says money went to him, and the NDTV chairman says he fronted for no one. *(Part 97)*

20. He asked to give evidence and did so on oath, in public, for nearly an hour. The President did not appear. *(Parts 106 and 128)*

21. The President's own letter of March 2007 confirms the approvals from the Fund that his deputy had attacked. *(Parts 111, 116 and 121)*

22. The Federal High Court and the Court of Appeal held that the Code of Conduct Tribunal could not try a sitting Vice President, and no record shows the charge was revived. *(Parts 133 to 135)*

23. The Court of Appeal declared the President's attempt to vacate his office "null and void" and said his loyalty was to the Republic. *(Part 140)*

24. The Supreme Court restored him to the 2007 ballot and held that "An indictment is no more than an accusation", on two grounds. *(Parts 145 and 146)*

25. A Lagos judgment is reported to have found the process unfair, and the EU mission wrote that the Federal High Court relied on that nullification. *(Parts 148 and 149)*

26. In January 2008 the Supreme Court held that he should have been allowed to question the electoral commission's chairman. *(Part 153)*

27. A Senate review committee is reported to have accepted his explanation of the deposits. *(Part 128)*

28. The head of the privatisation agency said in 2002 that there was "absolutely no evidence" for the rumours that he was buying up the country through fronts. *(Parts 105 and 338)*

29. An opponent's suit of 2023 to compel the agencies to investigate him was dismissed with N10 million in costs, the agencies themselves objecting to it. *(Part 161)*

30. His memoir praises the agencies that investigated him. *(Part 114)*

CUSTOMS, INTELS AND THE COMPANIES

31. No query, sanction or charge on his Customs years is on any record. *(Part 183)*

32. He says he did not run NICOTES, and no record says he did. *(Part 173)*

33. Every documentary figure for his INTELS holding is a minority stake. *(Part 200)*

34. The Attorney-General's letter of 2017 calling the Ports Authority contract void does not mention him. *(Part 208)*

35. The INTELS founder apologised in October 2017 and undertook to pay through the Treasury Single Account, and the dispute was settled within weeks. *(Parts 212 and 213)*

36. On the Ports Authority's own breakdown, INTELS's share of the unremitted sums is smaller than the headline total. *(Parts 215 and 216)*

37. Governments led by his opponents ordered the contract restored in 2021 and reinstated INTELS in 2023. *(Parts 219 and 220)*

38. His exit from INTELS was announced publicly by the company and by him, and the "over $100 million" price is a misreading. *(Parts 223 to 227)*

39. He is named as a person with significant control of no company searched, and his name is not in the ICIJ data or the UK register. *(Parts 229 to 237)*

40. The "Marine Float Limited" on today's register is a 2017 company, not the firm in the PTDF reports. *(Part 235)*

ELECTIONS AND THE COURTS

41. No court has held that he is not a Nigerian citizen. The suit of 2019 to 2022 ended because the plaintiff had no standing, and the court called the plaintiff "a busy body and meddlesome interloper". *(Parts 276 and 278)*

42. The Supreme Court accepted in 2023 that the IReV failure he complained of was real and "may also reduce the confidence of the voting public". *(Part 296)*

43. An American court granted him discovery against the President's objections. *(Part 292)*

44. No costs were awarded against him at the 2023 tribunal or the Supreme Court. *(Parts 291 and 299)*

45. The EU observers found the 2007 election "not credible", which supports his complaint about it, and called the judiciary's role "generally positive and independent". *(Part 152)*

46. No suit against his own 2027 nomination was found. *(Part 305)*

THE VICE-PRESIDENCY

47. The chair of the privatisation council came with the office, and the President directed the programme to him in writing in July 1999. *(Parts 317, 318 and 321)*

48. Meetings he chaired adopted environmental checks, capped state governments' holdings and introduced a "fit and proper" test that brought in the EFCC. *(Parts 330 and 333)*

49. The IMF called the privatisation process "transparent" in 2005, and the World Bank rated the programme "Moderately Satisfactory", with 109 completed sales. *(Parts 340, 341 and 344)*

50. The Senate's 2011 criticism of privatisation, as quoted, was aimed mainly at presidential directives that bypassed the council, and at the Bureau's monitoring. *(Part 346)*

51. He named the failed NITEL sale as the one "setback" in public, and the Pentascope contract went through advisers and the Bureau's board. *(Parts 349 and 350)*

52. Telephone growth after the 2001 auction beat the government's own target several times over. *(Parts 359 and 360)*

53. His US$18 billion debt cancellation is exactly the creditors' figure, and his US$14.48 billion is close to the gross total of both creditor exits. *(Parts 364 and 368)*

54. Growth averaged about 6.95 per cent from 1999 to 2007. *(Part 378)*

THE UNIVERSITY AND THE CLAIMS

55. The regulator lists the American University of Nigeria among Nigeria's first eight private universities, established in 2003. *(Part 386)*

56. The university fed displaced people in the hundreds of thousands during the insurgency, at a local ruler's request. *(Parts 400 to 402)*

57. Twenty-one young women who escaped from Chibok were given scholarships, and the Federal Government sent 106 released Chibok students there in 2017. *(Parts 403 and 404)*

58. In May 2026 the Federal Ministry of Information, under a government of his opponents, called the university "a pride to the nation". *(Part 405)*

59. Of the 70 claims that could be tested, 30 are supported or close. He is often exact when he quotes one official release. *(Parts 503 and 505)*

60. In at least ten Parts he understated his own record or his case. *(Part 505)*

61. Four fact-checkers' verdicts were harsher than the records allow, and none was more lenient. *(Part 506)*

62. His own word for his employees, "thousands", is supported where the large figures put out for him are not. *(Parts 409 and 507)*

ADDED WHEN THE 1979 CONSTITUTION AND THE MONEY RECORDS WERE READ

63. No authority ever applied the 1979 Code to him, and Mr Volpi dates his entry into NICOTES to 1989, the year he left Customs. *(Parts 14 and 179)*

64. Maryland's property register confirms the Senate report's purchase figures for the Potomac house to the dollar. *(Part 23)*

65. The Maryland court opinions on the Potomac warrant name no Nigerian target, and record that the Government no longer sought secrecy. *(Part 65)*

66. It was Jefferson's defence, not the prosecution, that sought his evidence, and the court itself withdrew the letter rogatory. *(Part 70)*

67. Nuhu Ribadu's testimony to a committee of Congress in May 2009 does not mention him. *(Part 80)*

68. The FARA record shows no registration naming him before October 2005, a year after the lobbying Obasanjo's memoir describes. *(Part 81)*

69. The one visa retainer the filings show as paid was paid by an American businessman, not by him. *(Parts 83 and 85)*

70. The viral "300 million people" quotation is not in Obasanjo's *My Watch*. *(Part 160)*

71. Guernsey Trust Company Nigeria Limited is a Nigerian company on the Nigerian register, as the Senate report says, and no offshore register searched names him. *(Part 199)*

72. On the Ports Authority's own figures, the Government's revenue from the boat services was about four times higher under INTELS than after it, and the 2023 terms cut INTELS's fee. *(Part 204)*

73. No reported judgment in the free Nigerian or American law reports names INTELS, Orlean or Mr Volpi, or puts him in a commercial or tax case. *(Part 239)*

74. AUN's American foundation sent $3,081,721 to the university in eight years, run by unpaid academic officers. *(Part 396)*

75. A USAID-commissioned audit gave the university a clean opinion on $4,066,403 of American aid. *(Part 397)*

76. American University's returns from 2013 name no Nigerian business. *(Part 398)*

SECTION A

THE UNITED STATES RECORD

2000 – 2026

A Senate subcommittee called more than forty million dollars "suspect" and said his fourth wife helped bring it in through offshore companies. A German company's wires, a Congressman's freezer, a jury's verdict and an appeal court that named him. What each American record says and does not, the count on which the jury acquitted Jefferson, and the lobbyists registered in his name.

What American public records say about Atiku Abubakar, and what they do not. A Senate subcommittee's staff report of February 2010 and the bank, trust and university papers printed with it; the SEC's civil complaint against Siemens; the prosecution of Congressman William Jefferson, from the FBI affidavit of May 2006 to a judge's ruling of October 2017; the Bonny Island papers; and the foreign-agent filings made in Washington in his name or his party's from 2005 to 2026. He has never been charged with any offence in the United States, and no American court has made a finding against him. A staff report, an affidavit, an indictment of another man, a prosecutor's brief and an appeal court's summary of trial evidence are each records of what their authors said, and each Part below says who said it, what happened next and what he said in reply. Every adverse finding is set beside its limits and beside the records that run the other way. Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SUPPLEMENT I — The Subcommittee's Figures

> **Scope note.** On 4 February 2010 the US Senate Permanent Subcommittee on Investigations (PSI) published a staff report, *Keeping Foreign Corruption Out of the United States: Four Case Histories*, and held a hearing on it. Part V of the report, printed pages 173 to 242, is the case history of Jennifer Douglas Abubakar. This dossier read those pages in full, together with the hearing record (S. Hrg. 111-540) and the thirteen exhibits printed with the case history. Page numbers below are the report's printed numbers.
>
> **What kind of document this is.** The report was written by the Subcommittee's majority and minority staff. It is a legislative inquiry into how banks and other US institutions handled money linked to politically exposed persons. It is not a court finding, it was not tested in any court, and no charge followed it. The word "suspect", which runs through the report, is the Subcommittee's own description of funds it considered questionable. It is quoted below as theirs.

PART 1 — The headline: "over $40 million in suspect funds", 2000 to 2008

1.1 What the report says

The executive summary opens the Abubakar case in one sentence: "From 2000 to 2008, Jennifer Douglas, a U.S. citizen and the fourth wife of Atiku Abubakar, former Vice President and former candidate for President of Nigeria, helped her husband bring over $40 million in suspect funds into the United States through wire transfers sent by offshore corporations to U.S. bank accounts."

The case history repeats the figure on its first page and divides it. The $40 million, it says, included "at least $1.7 million in bribe payments from Siemens AG, a German corporation, and over $38 million from little known offshore corporations, primarily LetsGo Ltd. Inc., Guernsey Trust Company Nigeria Ltd., and Sima Holding Ltd."

1.2 Source

US Senate Permanent Subcommittee on Investigations, *Keeping Foreign Corruption Out of the United States: Four Case Histories*, majority and minority staff report, released with the hearing of 4 February 2010, pp. 3 and 173: https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf.

Grade (A) for what the report says.

1.3 What this does not establish

The Subcommittee did not find that the money was stolen, that Atiku Abubakar committed any offence, or that any particular transfer was unlawful. "Suspect" is the staff's characterisation. "Bribe payments" in the first-page summary is the staff's description of the Siemens money; Part 5 shows that the SEC's own complaint, on which it rests, does not say the money was meant for him. The report was never tested in a court and no charge followed it (Part 80).

1.4 What runs the other way

The same report records that the main sources of the money were the Abubakar Blind Trust, which held his shares in the logistics company Intels, and companies associated with his business partner Gabriele Volpi, who told the Subcommittee that the payments reflected Atiku's Intels interest and a line of credit (Parts 9 and 11). His campaign called the report "an outright lie" in December 2010, and said that "The U.S Congress did not charge Atiku or members of his family with any wrong doing". His adviser wrote in September 2026: "Funds described as 'suspect' are not automatically 'stolen funds'" (Part 89).

PART 2 — How the report divides the $40 million, and why its parts cannot be added afresh

2.1 What the report says

On page 3: "Of the $40 million in suspect funds, $25 million was wire transferred by offshore corporations into more than 30 U.S. bank accounts opened by Ms. Douglas". On the same page, "two of the offshore corporations wire transferred about $14 million over five years to American University in Washington, D.C., to pay for consulting services related to the development of a Nigerian university founded by Mr. Abubakar."

Page 174 gives the totals by sender. The Guernsey Trust Company sent "over $10 million": about $7 million to Ms Douglas and AUN accounts, $2.1 million to the Weidenfeld law firm and AUN accounts, and $900,000 to American University. LetsGo and Sima Holdings sent "nearly $27 million": about $8 million to Ms Douglas, $5.5 million to AUN accounts and $13.1 million to American University. Page 188 adds that Ms Douglas's lawyer, Mr Weidenfeld, "also accepted $3.4 million from offshore entities to pay the Abubakars' legal bills and to fund an AUN account he opened at Suntrust Bank."

2.2 Source

PSI Report, pp. 3, 174, 182, 188.

Grade (A) for the figures as printed. **(C)** for any re-addition.

2.3 What this does not establish

The report's sub-totals overlap. The $14 million to American University, for example, is counted inside the LetsGo and Guernsey totals. Adding the components again would count some money twice, and this dossier does not do it. The report calls its own analysis "limited" and "a conservative estimate", and says it "did not attempt to trace all of the funds" (p. 189). It does not say how much of the money was Atiku's lawful income.

2.4 What runs the other way

On the report's own breakdown, a large share of the total, something like a third, went to American University in Washington for consulting on the American University of Nigeria in Yola. The report itself treats that university as real, and later Parts describe it from American University's own papers (Supplement IV). **(C)** for "something like a third", which is this dossier's rough reading of $14 million against $40 million.

PART 3 — The Subcommittee's own chart, Exhibit #74, totals $26,436,869

3.1 What the exhibit shows

The hearing record prints thirteen "Abubakar Case Documents" at pages 717 to 744 of Volume 1. The first, Exhibit #74, is the Subcommittee's chart "Total Wire Transfers Sent By Offshore Corporations To U.S. Bank Accounts". It has eleven transfer lines: Siemens AG, $1,772,644; China Castle Investments, $500,000 on 30 January 2003; and lines for the Guernsey Trust Company, LetsGo Ltd. Inc. and Sima Holding Ltd. Its stated total is "$26,436,869". This dossier re-added the eleven lines and they come to the printed total.

3.2 Source

Keeping Foreign Corruption Out of the United States: Four Case Histories, hearing before the Permanent Subcommittee on Investigations, 4 February 2010, S. Hrg. 111-540, Volume 1, pp. 717 to 744 (GPO; this dossier extracted the 28 pages and read them by OCR at 150 dpi): https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/.

Grade (A) for the exhibit. **(C)** for the re-addition.

3.3 What this does not establish

Exhibit #74 covers transfers from offshore corporations only. Its total is well below the report's "over $40 million", which counts other flows as well, including money sent to American University and to Mr Weidenfeld's firm. This dossier has not been able to reconcile the two figures line by line, and the report does not do so either. The chart was prepared by the Subcommittee's staff, not by a bank.

3.4 What runs the other way

The chart is the one place where the Subcommittee sets out its sums in a form that can be checked, and on the line that can be checked against bank records (Siemens, Part 4) it agrees with them to the dollar. Against the "$40 million" of the headline, the largest total the Subcommittee actually charted from offshore senders was about $26.4 million.

PART 4 — The Siemens wires: $1,772,644.71 in three transfers to a Citibank account in Ms Douglas's name, 2001 to 2002

4.1 What the report and the exhibit say

The report's chart on page 194, reproduced as Exhibit #75 from Citibank's wire records, lists three transfers from Siemens AG to Citibank account 52096374:

DATE	AMOUNT	BENEFICIARY AS SHOWN
12 April 2001	$450,703.79	"J.E. Douglas"
1 October 2001	$461,440.92	"J.E. Douglas"
28 January 2002	$860,500.00	"J.E Douglas Steradian Co. UK Ltd."
Total	$1,772,644.71	

Re-added: 450,703.79 + 461,440.92 + 860,500.00 = 1,772,644.71. The total is right. **(C)**

The report adds that Siemens told the Subcommittee its outside counsel, Debevoise & Plimpton, had found a further wire to another bank, and that Siemens "made nearly $2 million in additional cash payments to her over a three-year period, from 2000 to 2003". It records that "Her legal counsel did not provide an explanation" for the $1.7 million, and that the SEC "declined to elaborate due to an ongoing investigation into individuals involved in the Siemens misconduct".

4.2 Source

PSI Report, pp. 193 to 194; S. Hrg. 111-540, Vol. 1, Exhibit #75.

Grade (A) for the chart and the report's statements. The "nearly $2 million in additional cash" is Siemens's account to the Subcommittee as the report gives it, **(B)** at one remove.

4.3 What this does not establish

The chart shows payments to Ms Douglas or a company she represented. It does not show any payment to Atiku Abubakar, and nothing in the report shows that any of this money reached him or what he knew of it. Ms Douglas was not charged in the United States either. The Siemens criminal case in the US was pleaded on books-and-records charges (Part 50).

4.4 What runs the other way

The report records twice that "Ms. Douglas has denied any wrongdoing" (pp. 174, 185). His adviser's reply of September 2026 asked: "Was Atiku personally charged in the Siemens prosecution? Was he tried? Was he convicted?" (Part 89). The answer on every US record found is no.

PART 5 — The report's conclusion says the Siemens money was "intended in part for her husband"; the SEC complaint does not say so

5.1 What the two texts say

The report's conclusion on page 242: "An allegation by the SEC that Ms. Douglas received over $2 million in bribe payments from Siemens AG, intended in part for her husband, also cannot be dismissed."

The SEC's complaint against Siemens, at paragraph 50, says that about $2.8 million of the bribe payments in four telecommunications projects "was routed through a bank account in Potomac, Maryland, in the name of the wife of a former Nigerian Vice President", and that "The purpose of these payments was to bribe government officials." It does not say that the money was intended for the Vice President (Part 49).

5.2 Sources

PSI Report, p. 242; *SEC v Siemens Aktiengesellschaft*, D.D.C. No. 1:08-cv-02167, Complaint, 12 December 2008, para. 50, pp. 20 to 21 (Wayback copy of 2009; sec.gov refused direct access).

Grade (A) for both texts. **(C)** for the comparison.

5.3 What this does not establish

The words "intended in part for her husband" are the Subcommittee staff's gloss. This dossier found no SEC or court document that says so. The conclusion's "over $2 million" is also a third figure, different from the $1,772,644.71 the staff traced (Part 4) and from the SEC's $2.8 million. This book keeps the three apart and gives each to its owner.

5.4 What runs the other way

When the SEC allegation is described in this book, the SEC's words are used. The phrase about her husband appears only as the Subcommittee's.

PART 6 — China Castle Investments: one wire of $500,000 on 30 January 2003

6.1 What the report says

Page 193: "On January 30, 2003, she received a single wire transfer for $500,000 from China Castle Investments. Citibank told the Subcommittee that it had no further information about this company and deemed the transfer 'questionable.'" Footnote 1091: "China Castle Investments did not appear again in the Douglas-related banking records."

6.2 A later report

Premium Times, in a report carried by AllAfrica on 29 September 2026, wrote that an arbitral tribunal of the International Chamber of Commerce in the Mambilla power project case, in an award of 17 September 2026, found that this transfer came from the Swiss account of China Castle Investments, a company linked to a businessman in that dispute, and that he "failed to establish" that it was unrelated to the award of the contract. Atiku was not a party to the arbitration. His spokesman replied in the same report: "suspicion surrounding that transaction is not the same thing as a finding that Atiku corruptly procured the Mambilla contract."

6.3 Sources

PSI Report, p. 193 and n. 1091; Premium Times via AllAfrica, 29 September 2026: https://allafrica.com/stories/202609290489.html.

Grade (A) for the PSI text. **Grade (B)** for the tribunal's reported findings, which are known to this dossier only from the press. The award itself has not been read.

6.4 What this does not establish

The PSI report does not say who owned China Castle or why it paid. The press account of the award, even if exact, concerns the businessman's failure to explain the transfer in a proceeding to which Atiku was not a party. It is not a finding against him, and his spokesman's answer stands beside it.

PART 7 — Money the Subcommittee did not trace, and a chart that does not add

7.1 Three wires from "A Client"

Page 198: "Ms. Douglas received several large wire transfers in 2003, totaling nearly $500,000, from unidentified persons." The chart lists three wires from "A Client": $184,970 on 6 February 2003, $159,970 on 14 February and $154,970 on 21 February, with a "TOTAL: $499,610". The three lines add to $499,910, not $499,610. The printed total is $300 short of its own lines. **(C)**

7.2 Accounts left out

Footnote 1050 (p. 189) records that Ms Douglas "had two accounts at Riggs Bank from September 1999 through May 2005 ... which received over $5.2 million in deposits", and that a PNC successor account received "nearly $1.1 million, including four $100,000 wire transfers from the Guernsey Trust Company in Nigeria." It then says: "The Subcommittee did not attempt to trace these funds or determine how they related to the accounts examined in this Report."

7.3 Source

PSI Report, pp. 189 n. 1050, 198.

Grade (A) for the report's text and charts.

7.4 What this does not establish

The record does not show who sent the "A Client" wires, or why. Nor does the report call the Riggs and PNC deposits "suspect": it expressly did not examine them and did not count them in its $40 million.

7.5 What runs the other way

On the report's own terms the $40 million is a partial count of selected accounts. It is neither "the whole fortune" nor a sum found to have been fully explained. The $300 slip is small, and it is why this book quotes the report's totals as printed and says where they do not add.

PART 8 — Senator Levin's opening statement, and a hearing at which no one was questioned on the Abubakar case

8.1 What the hearing record shows

Opening the hearing on 4 February 2010, the Subcommittee's chairman, Senator Carl Levin, said: "Our third case history examines Jennifer Douglas, a U.S. citizen and a wife of Atiku Abubakar, former Vice President and former presidential candidate in Nigeria. From 2000 to 2008, she helped her husband bring more than $40 million in suspect money into the United States through wire transfers from offshore corporations. Ms. Douglas is alleged in a 2008 civil complaint filed by the Securities and Exchange Commission to have received $2.8 million in bribe payments from a German conglomerate, Siemens AG."

The witnesses that day came from the banks involved in the other case histories (Bank of America and HSBC among them), and from the State Department, Immigration and Customs Enforcement and FinCEN. Apart from the Senator's statement and the list of exhibits, the hearing text contains no further reference to Abubakar or Douglas.

8.2 Source

S. Hrg. 111-540, Vol. 1, opening statement of Senator Levin and witness list (GPO text edition): https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/html/CHRG-111shrg56840.htm.

Grade (A) for the statement and the witness list. **(C)** for the negative search of the hearing text.

8.3 What this does not establish

The hearing record does not show that the Subcommittee lacked evidence. The case history was published as a staff report with exhibits, which is a usual form for such inquiries. Statements made in a Senate hearing are privileged and are not findings by any court.

8.4 What runs the other way

No banker, no lawyer, no trustee, no university official and no member of the Abubakar household was examined under oath about this case at the hearing. The material was presented on paper only.

SUPPLEMENT II — The Trust, Volpi and the Stated Source of the Money

> **Scope note.** The Subcommittee's case turns on where the money came from. Its own pages give two lawful-source explanations, a blind trust holding his Intels shares and an arrangement with his partner Gabriele Volpi, and then raise questions about both. This supplement sets out each account as the report records it. The trust deed, the Intels and Orlean registers and the loan papers were not published and have not been seen by this dossier; everything below is the report's account of them.

PART 9 — The blind trust of 22 July 1999: Intels shares, then Orlean shares, with trustees tied to Mr Volpi

9.1 What the report says

Page 179: "On July 22, 1999, Mr. Abubakar established a 'Blind Trust' under Nigerian law." "The sole asset placed in the trust was Mr. Abubakar's Intels shares, then representing 'a 16% holding in the issued share capital of Intel Services (Integrated Logistic Services) Limited.'"

Page 180: "Mr. Abubakar did not appoint an independent trustee from a financial institution, but instead appointed corporations associated with Mr. Volpi". The first trustee was Orlean Invest Holdings. In 2003 Orlean "acquired Atiku Abubakar's beneficial interests in Intels ... and issued in consideration therefore, 16% of the shares in Orlean to the Blind Trust".

Page 181: on 10 October 2003 Orlean was replaced as trustee by Guernsey Trust Company Nigeria Ltd., "a shell company formed one day earlier", whose three trustees were Gabriele Volpi, Uyiekpen Giwa-Osagie and Fati Akintola Kekere-Ekun. The deed said the trust "shall operate for so long as the Beneficiary holds Government office", but it "continued in existence after Mr. Abubakar left office in May 2007".

9.2 Source

PSI Report, pp. 174, 179 to 181, citing the Deed of Trust (PSI-Volpi-03-00007-16) and a letter of 11 November 2009 from Giwa-Osagie & Associates.

Grade (A) for the report's account. The deed itself has not been seen.

9.3 What this does not establish

The report raises questions about the trust's independence. It does not find the trust unlawful under Nigerian law. Footnote 990 cites the Code of Conduct Bureau and Tribunal Act and the Fifth Schedule to the Constitution, which bar public officers from running private businesses, without concluding that he breached them.

9.4 What runs the other way

The report itself records that he put his shares in a trust on taking office, two months after the inauguration of May 1999. The trust's lawyers and Mr Volpi answered the Subcommittee's questions in writing.

PART 10 — Who owned the trust company and the holding company: three accounts in one report

10.1 Guernsey Trust Company

Footnote 1003 (p. 181): the Guernsey Trust Company's counsel told the Subcommittee that the company had three beneficial owners, Mr Volpi, Mr Giwa-Osagie and Ms Kekere-Ekun. "Mr. Volpi, however, described these three individuals as the directors of the corporation and the trustees of the Abubakar Blind Trust, and Mr. Abubakar as the sole beneficial owner of the Guernsey Trust Company." On page 201 the report gives a third view: "the Subcommittee has been told that Mr. Abubakar was not and is not an owner of the company, although he is a beneficiary of the trust it manages."

10.2 Orlean

Page 180: "Mr. Volpi has told the Subcommittee that he is the Chairman of Orlean, and that the Volpi Family Trust currently owns 63% of the company through Sima Holdings and a Liechtenstein trust called Adiana Stiftung." Footnote 1001: Orlean "currently owns 70% of Intels Nigeria Ltd." Footnote 996: Orlean was incorporated in Panama in 1984 as Bivo Financial S.A. and moved to the British Virgin Islands in 2004.

10.3 Source

PSI Report, pp. 180 to 181 and nn. 996, 998, 1001, 1003; p. 201.

Grade (A) for the statements as the report records them.

10.4 What this does not establish

The record does not show which description of the Guernsey Trust Company is legally right. No Nigerian registry record of the company was retrieved. Nor do the papers say who held the rest of Orlean beyond the Volpi family's 63% and the blind trust's stated 16%.

10.5 What runs the other way

The accounts conflict inside a single report and the Subcommittee did not resolve them. If Mr Volpi's description is right, the trustee of a "blind" trust was owned by its beneficiary, which strengthens the report's criticism. If counsel's is right, the report's own statement on page 201 stands. On the Orlean figures, his interest after 2003 was a minority one: 16 per cent of a company about two-thirds owned by the Volpi family.

PART 11 — Mr Volpi's explanation: a "moral agreement" and a line of credit

11.1 What the report says

Page 182: Mr Volpi told the Subcommittee through counsel that the LetsGo and Sima money sent to Ms Douglas "related to a moral agreement by Mr. Volpi with Mr. Abubakar to acknowledge Mr. Abubakar's financial interests" in Intels after General Abacha had seized his shares, and that "LetsGo had provided a line of credit to the Abubakar Blind Trust, and that some of the payments made by LetsGo to Ms. Douglas reflected that credit extension." Page 178, from the same counsel: "In 1999, Mr. Volpi and Mr. Abubakar agreed that Mr. Abubakar could reclaim a 16% holding ... In 2003, Mr. Volpi and Mr. Abubakar agreed to reinstate Mr. Abubakar's full financial interest."

11.2 Source

PSI Report, pp. 178, 182, citing Mr Volpi's letter of 29 January 2010 at 4 to 6.

Grade (A) that the report records this explanation.

11.3 What this does not establish

The report does not establish that the explanation is true. The report says how the payments "were calculated and how they relate to the revenues generated by the shares held by the Blind Trust remain unclear" (p. 229). It did not test the account against any loan document.

11.4 What runs the other way

The payer offered it as a lawful source. The report itself states that "Mr. Abubakar does not, however, have any ownership interest in either company", meaning LetsGo and Sima (p. 228).

PART 12 — The staff's inference that the "borrowed funds" bypassed the trust

12.1 What the report says

Footnote 1008 (p. 182): "This explanation suggests that Mr. Volpi directed LetsGo to send the borrowed funds directly to Ms. Douglas instead of providing them to the actual borrower, the Abubakar Blind Trust, and allowing the trustees to direct use of the Trust's funds." In the text, the payments "provided a separate revenue stream to Ms. Douglas outside of the trust that was supposed to separate Mr. Abubakar from his interests in the oil industry."

12.2 Source

PSI Report, p. 182 and n. 1008.

Grade (A) for the text. The inference is the staff's.

12.3 What this does not establish

The report does not establish that any loan terms were broken, or that the arrangement was unlawful in Nigeria or the United States. The report does not cite a rule that it broke.

12.4 What runs the other way

The inference rests on Mr Volpi's own description of a credit line, and no loan document in the report either supports or contradicts it. The staff were reading an explanation; they made no finding about a transaction.

PART 13 — "Atiku has his own money": the route the money took, set against the Constitution's rule on benefits to a Vice President

13.1 His words

The Atiku Campaign Organisation, 3 December 2010: "The report has not established that Atiku made the money in question, or any money in his possession illegally or from sources of criminal origin"; and "the American authourities seem to have problem understanding that Atiku has his own money, which he transferred to the university and some of his interests in the US" (Part 89).

13.2 The documents

The Senate report, p. 173: the $40 million included "over $38 million from little known offshore corporations, primarily LetsGo Ltd. Inc., Guernsey Trust Company Nigeria Ltd., and Sima Holding Ltd." P. 179: the blind trust's "sole asset" was his 16% holding in Intels (Part 9). P. 182 n. 1008: "Mr. Volpi directed LetsGo to send the borrowed funds directly to Ms. Douglas instead of providing them to the actual borrower, the Abubakar Blind Trust" (Part 12).

The Constitution of 1999, Fifth Schedule, Part I, which applied to him as Vice President. Paragraph 7: the Vice-President "shall not accept ... (b) any benefit of whatever nature from any company, contractor, or businessman, or the nominee or agent of such person". Paragraph 6(2): gifts or benefits from "persons who have contracts with the government shall be presumed to have been received in contravention" of the Code "unless the contrary is proved".

13.3 What it shows

The money that reached his household in the United States while he was in office did not come from an account in his name. On the report's documents it came from companies controlled by his business partner, whose group held government port contracts, and some of it went to his wife rather than to the trust that was said to be borrowing it. The Constitution sets a strict test for benefits from such a source to a Vice President.

13.4 Sources

PSI Report, pp. 173, 179 and 182 n. 1008 (Parts 1, 9 and 12). Constitution of Nigeria 1999 (rev. 2011), Fifth Schedule, Part I, paras 6 and 7, Constitute Project edition, pp. 132 to 133 (Part 176). Atiku Campaign Organisation, 3 December 2010, as published by Sahara Reporters (Part 89).

Grade (A) for the report and the Constitution. **(B)** for his campaign's words. **(C)** for setting the two side by side.

13.5 What this does not establish

The report does not establish that the payments were "benefits" at all. Mr Volpi told the Subcommittee they related to his partner's interest in Intels, as dividends owed or as loans against them (Parts 11 and 12); if that is right, the money was in that sense his own, which is what his campaign said. The report did not answer that question under Nigerian law. No court or tribunal has considered it.

13.6 What runs his way

His campaign's central factual claim, that the report did not establish a criminal origin for the money, is correct (Parts 1 and 80). Putting his Intels shares in a trust when he took office was itself a step towards the Code. The report's own figures show an Intels group with large lawful revenue (Part 15).

PART 14 — NICOTES, 1989 and the words "while a Customs official"

14.1 Two dates on one page

Page 177: "Mr. Volpi told the Subcommittee that he founded NICOTES in the early 1980s and invited Mr. Abubakar to become a director and shareholder in 1989." The same page cites the authorised biography for a different account: "Mr. Abubakar and Mr. Volpi formed this oil logistics company in the early 1980s". The report's conclusion (p. 242) adopts the second version, speaking of "His founding of Intels while a Customs official". Atiku left the Customs Service in 1989.

14.2 The report's own footnote on the law

Footnote 978 (p. 177): "According to the Atiku Biography, Mr. Abubakar formed this company while he was a Customs official. While a 1991 Nigerian law bans public officers from engaging in private business activities (unless their public service employment is part time or the business relates to farming), that law was not in effect in the 1980s."

14.3 The founders, and the Abacha years

The report adds that "Some sources indicate that the company had a third founder as well, the late General Shehu Musa Yar'Adua", citing a newsletter, and then the biography's contrary account that Yar'Adua "was not a founder of the company, but was invited to become a 20% shareholder of NICOTES about a decade after the company was created" (n. 982). Footnote 984 quotes the biography quoting Atiku: "Volpi behaved honorably. ... For the two years that the Abacha and his men held the company and collected dividends worth millions of dollars, Volpi was still making secret payments to us."

14.4 Source

PSI Report, p. 177 and nn. 978, 981, 982; p. 178 n. 984; p. 242.

Grade (A) for what the report prints. The words attributed to Atiku in n. 984 come from an authorised biography this dossier has not read, **(B)**.

14.5 What this does not establish

The record does not show which founding account is right. Mr Volpi's letter is an interested party's statement through counsel; the biography was written by Atiku's own media adviser. Footnote 978 does not discuss the 1979 Constitution's Code of Conduct or the Civil Service Rules, which applied for part of his service and are dealt with in Section C. The "secret payments" passage gives no amount, period or form, and does not say that anything was unlawful.

14.6 What runs the other way

On Mr Volpi's dates, the shareholding began in the year his Customs career ended, which cuts against the conclusion's phrase. On the biography's dates, he was a serving officer. The report put both versions on the same page and adopted the less favourable one without saying why. Its own staff did not claim that the law it cited applied to the 1980s. The "secret payments" passage, read with Mr Volpi's "moral agreement" (Part 11), describes compensation for shares he says were seized from him; it is also the earliest account in the record of payments from Mr Volpi outside the company's books.

PART 15 — ExxonMobil paid Intels affiliates more than $245 million in under three years

15.1 What the report says

Page 178: "ExxonMobil told the Subcommittee, for example, that in less than three years, from 2006 to the fall of 2008, it paid more than $245 million to Intels West Africa Inc. and Intels Nigeria Inc., two Intels affiliates, for providing oil services in Nigeria." The table in footnote 989 gives $48,105,844.25 for 2006, $150,754,100.81 for 2007 and $46,588,315.04 for 2008 to September.

Re-added: 48,105,844.25 + 150,754,100.81 + 46,588,315.04 = 245,448,260.10. **(C)**

15.2 Source

PSI Report, pp. 178 to 179 and n. 989.

Grade (A) for the figures as printed.

15.3 What this does not establish

The record does not show what share of Intels's profit reached the blind trust, or what Intels earned from other clients.

15.4 What runs the other way

On the report's own evidence Intels was a large business, and a major American company paid it substantial sums. Dividends from a minority stake in it are a plausible source of large sums. The report does not draw this inference, and this dossier records it as its own. **(C)**

PART 16 — The report could not say whether his other businesses were in the trust, and found no sign the trustees took decisions

16.1 What the report says

Page 233: "Mr. Abubakar has been active in business ventures other than the oil industry, but it is not clear whether or to what extent revenues from those other business ventures were included within the Blind Trust." Footnote 993: "The trust makes no reference to any other Abubakar business interests."

Page 238: "Documents reviewed by the Subcommittee indicate that Mr. Abubakar was actively involved in funding and expenditure decisions involving AUN, including determining what expenses would be paid from Douglas and AUN accounts in the United States. The documents reviewed by the Subcommittee do not show any involvement by the trustees of the Abubakar Blind Trust in the decisionmaking process, even though they were nominally in control of disbursements". Page 240 adds that the documents "show no evidence that the trustees of the Blind Trust had any formal or informal involvement in releasing Abubakar trust funds to pay AU fees."

16.2 Source

PSI Report, pp. 179 n. 993, 233, 238, 240.

Grade (A).

16.3 What this does not establish

The report does not establish a breach of Nigerian law. It cites no Nigerian rule on blind trusts. Nor does it find that the other businesses were run in breach of the Code of Conduct.

16.4 What runs the other way

The absence of trustee papers in a set of documents drawn from US institutions does not show that the trustees in Nigeria did nothing; they were not interviewed, beyond a letter from their counsel. The point about other businesses also cuts both ways: if they produced income, that is a possible lawful source the report did not examine.

PART 17 — Sima Holdings also paid Mr Volpi's yacht, watches and personal costs

17.1 What the report says

Page 235: the Swiss bank Wegelin identified Sima wires as "$335,000 in payments related to the father's yacht, $65,000 for watches, and $100,000 for other personal expenses". The chart lists $1,800,000 of Sima wires, of which "AUN SUBTOTAL: $1,300,000".

17.2 Source

PSI Report, p. 235.

Grade (A).

17.3 What this does not establish

The record establishes nothing about Atiku. These are Volpi family expenses.

17.4 What runs the other way

The entry supports the reading that Sima and LetsGo were general Volpi family vehicles. Money arriving from them is not, on its face, Atiku's own money. The inference sometimes drawn from the $40 million figure runs the opposite way.

PART 18 — UBS reviewed the LetsGo and Sima transfers in 2006 and filed no suspicious activity report; in 2008 it decided to block them

18.1 The 2006 review

Exhibits #81 and #82 are UBS papers. An email of 10 February 2006: "Apparently, both Letsgo and SIMA are owned by a wealthy Italian family which is active in the oil business ... Two partners of Wegelin personally know the beneficial owners for many years and have a complete understanding of their activities. All transactions are in line with their profiles." Wegelin had explained on 17 November 2005 that "The transfer of USD 30 mio in favor of Letsgo Limited Inc. Panama is due to the selling of a 20% participation in an oil services company", and that "The father of the beneficial owners of SIMA is the sponsor of an university in Africa". The UBS investigation report of 13 February 2006 concludes: "Client has been cooperative and provided sufficient explanation to questions asked. 4. Decision No. SAR filed." It also records an investigator's question: "What is the business of SIMA Holdings that they are transferring this amount of money to ABTI? ... Otherwise, the actual party to the transfer is disguised".

18.2 The 2008 decision

Page 237 of the report: "UBS told the Subcommittee that, in the fall of 2008, it determined that the reviewed wire transfers involved suspicious transactions, and that it would no longer facilitate wire transfers sent by LetsGo, the Guernsey Trust Company, or Mr. Abubakar, but would block their passage through the bank's wire transfer system."

18.3 Sources

S. Hrg. 111-540, Vol. 1, Exhibits #81 and #82 (pp. 729 to 738); PSI Report, p. 237 and n. 1285.

Grade (A) for the exhibits and for the bank's statement as the report gives it.

18.4 What this does not establish

The record does not show who held the "20% participation" sold for $30 million. The exhibit does not say it was Atiku's Intels interest and this dossier does not infer it. "Suspicious" in 2008 is a bank's internal risk word, not a finding by a regulator or a court.

18.5 What runs the other way

UBS is the one bank in the set that reviewed these flows and decided that no suspicious activity report was needed. The report gives no new fact that changed its view in 2008, beyond the Subcommittee's own inquiry. The Subcommittee chose to print the investigator's question alongside the decision.

PART 19 — Mr Weidenfeld's account: "absurd" that Atiku would launder money through US banks to fund a charity

19.1 What the report records

Page 225, from the counsel of Mr Weidenfeld, the Abubakars' Washington lawyer: "As a matter of common sense, it seems absurd to Mr. Weidenfeld that Mr. Abubakar would run proceeds of illegal activity through American banks in order to fund a charitable enterprise". "Mr. Weidenfeld became personally convinced that Congressman Jefferson's statements about the Abubakars and the Gede Foundation were lies designed to get more money out of Lori Mody." "Mr. Weidenfeld did not believe that Atiku Abubakar was concealing his role by using these corporations." Page 221: "The unfair allegations against the Abubakars from the Congressman Jefferson investigation, coupled with Mr. Abubakar's status as a Nigerian politician, caused the banks to close the accounts."

19.2 Source

PSI Report, pp. 221, 225.

Grade (A) for the statements as recorded.

19.3 What this does not establish

Mr Weidenfeld was the family's own lawyer, and his account is advocacy, not independent evidence.

19.4 What runs the other way

This is the fullest defence of the Abubakars anywhere in the report, and the Subcommittee printed it. This book gives it the same space as the bank memoranda it answers.

SUPPLEMENT III — Ms Douglas and Her Banks

> **Scope note.** Most of the case history is about the accounts Ms Douglas opened at Citibank, Chevy Chase, Wachovia, Eagle Bank and others, and about what the banks' compliance staff thought of them. Those judgments were made inside private banks deciding whether to keep a customer married to a foreign politician, and closing an account was a business decision. Nothing that follows is a finding by a regulator or a court. No charge was brought, so none of it concerns one.

PART 20 — Ms Douglas told her banks that the money came from her husband

20.1 What the report says

Page 184: "She has consistently told the banks where she opened accounts that her husband, Mr. Abubakar, provided the funds for her accounts." Her counsel told the Subcommittee that she "has no personal knowledge of these entities. To the extent that any of these entities were the source of deposits into her accounts or the AUN account, she understood that all such deposits came from her husband" (p. 185). Page 191: "All monies used to make the repayments on the line of credit, as well as all monies used to pay her expenses, and to fund her contributions to AUN, GEDE Foundation, and American politicians and political groups, came from her husband."

Page 188 gives the spread of accounts: "18 of those accounts at Citibank, four at Chevy Chase Bank, six at Wachovia Bank, and three at Eagle Bank in Maryland".

20.2 Source

PSI Report, pp. 184 to 185, 188, 191.

Grade (A).

20.3 What this does not establish

The statements are Ms Douglas's, not his, and they do not show that the money was unlawfully obtained.

20.4 What runs the other way

She named a source, her husband, rather than hiding one. She also told Citibank that LetsGo and the Guernsey Trust were owned by her husband, which the report says was wrong (p. 201). The report treats that as an error about ownership and does not call it deceit.

PART 21 — Her own letter to Citibank of 21 November 2003: "yearly maintenance income from spouse of $500,000.00"

21.1 What the exhibit shows

Exhibit #76 is a letter signed "Jennifer Douglas", dated 21 November 2003, headed "RE: Explanation of Income". She lists a minimal income from the Gede foundation with "an agreed yearly bonus"; a "yearly maintenance income from spouse of $500,000.00"; an irrevocable trust with Neuberger Berman of "$5,022,257.65"; and "No Mortgage on the house (current value 3 million)". She writes that she has "taken the liberty to enclose the wire transfer information for the spousal maintenance."

21.2 Source

S. Hrg. 111-540, Vol. 1, Exhibit #76 (pp. 719 to 720), Bates B00007910-11; PSI Report, p. 199.

Grade (A). Some figures in the scanned exhibit are degraded (the bonus amount cannot be read reliably). The $500,000 maintenance figure and the trust balance are clear.

21.3 What this does not establish

The letter is her account to her own bank. It does not show where the "spousal maintenance" came from.

21.4 What runs the other way

She disclosed a spousal source to the bank and attached the wire records. Citibank kept the accounts open until 2007.

PART 22 — The house in Potomac: bought in December 1999 for $1.75 million

22.1 What the report says

Footnote 1027 (p. 184): "Maryland property records indicate that Ms. Douglas purchased the house in December 1999, for $1.75 million, and the deed was recorded in January 2000. ... See also Atiku Biography at 263 (indicating that Mr. Abubakar and Ms. Douglas purchased the house together)." A 2004 appraisal valued it at $2.7 million, and her 2003 letter gave $3 million (Part 21).

22.2 Source

PSI Report, p. 184 n. 1027.

Grade (A) as the report gives it. The deed was not retrieved; the State's assessment register confirms the date and price (Part 23).

22.3 What this does not establish

The report does not say how the purchase was paid for, and it makes no allegation about it.

22.4 What runs the other way

She bought the house about seven months after he took office, and before any of the wires the report charts.

PART 23 — The Maryland register: bought on 12 January 2000 for $1,750,000, out of Ms Douglas's name on 6 April 2018 at a stated $1,700,000

23.1 What the record says

Maryland's real property assessment data, published on the State's open-data portal, carry a sales history for the house searched on 3 August 2005 (Part 65). Its third segment records a transfer dated "2000.01.12", "Private arms-length transfer", for a consideration of "1750000". Its second segment records the grantor "DOUGLAS JENNIFER E", a transfer dated "2018.04.06", a consideration of "1700000", and the code "Private non-arms-length transfer such as a foreclosure, gift or auction". A later transfer, dated 3 February 2022, carries a consideration of nil. The data give the house as built in 1988, of 7,131 square feet, on 2.3 acres, with a current assessment of $2,430,467. They do not give the current owner's name.

23.2 Source

Maryland Department of Assessments and Taxation data on Maryland Open Data, Montgomery County account 16-10-02278403: https://opendata.maryland.gov/resource/ed4q-f8tm.json (record dated 5 October 2026), queried by the address given in the federal court record (Part 65). The street address is not printed in this book, and the private sellers and later owners are not named.

Grade (A) for the register fields as published. The deeds were not retrieved: Maryland's land records require a registered account, and none was opened.

23.3 What this does not establish

The record does not show how the purchase was paid for, who received the house in 2018 or why a sale with a stated price of $1.7 million is coded as not at arm's length, or whether the 2018 buyer was connected to the family.

23.4 What runs his way

The Senate report gives a contract of December 1999, recorded in January 2000, for $1.75 million (Part 22). The register agrees to the dollar, so a second public record confirms that part of the report. The house left her name eight years after the report. Nothing in the register links it to any later flow of money.

PART 24 — Citibank: a fraud investigator's email of August 2007, and a bank's statement that he had a direct connection only to two credit cards

24.1 What the report and exhibits say

Citibank learned in early 2007 that Ms Douglas was married to a foreign official and closed all her accounts by August 2007 (pp. 189, 200 to 202). In April 2007 a branch officer wrote (Exhibit #77) that Ms Douglas had told him LetsGo and the Guernsey Trust "are both oil services companies. Since her husband is the owner of both companies, and is a very public figure, the trust accounts run those business for him. In turn, the funds from both companies are used to pay the salaries for the teachers in the ABTI-American University account."

A fraud investigator's email of 10 August 2007 (Exhibit #78) noted that her 2002 tax return showed adjusted gross income of $29,657, and said: "Highly suspect that someone claiming 30k in income to the IRS could obtain a 2.7 million dollar home with no mortgages. Lifestyle of the borrower is not reflected on the tax returns."

Page 190: two Citibank card accounts listed both Ms Douglas and Mr Abubakar as authorised users, and "Citibank told the Subcommittee that these credit card accounts were 'the only Citigroup accounts indentified to which Ms. Douglas's husband had a direct connection.'"

24.2 Sources

PSI Report, pp. 189 to 190, 200 to 202; S. Hrg. 111-540, Vol. 1, Exhibits #77 and #78 (pp. 721 to 724).

Grade (A) for what the bank staff wrote. **(B)** at most for what Ms Douglas is recorded as having said, which is a bank officer's note of a conversation.

24.3 What this does not establish

None of this is a finding of money laundering; the investigator's word "suspect" is a compliance view. The card entry does not show whether he used the cards or how they were paid.

24.4 What runs the other way

None of the 18 Citibank accounts was in his name. The branch officer's note that "her husband is the owner" of LetsGo and the Guernsey Trust conflicts with UBS's record that LetsGo and Sima belonged to an Italian family (Part 18) and with Mr Volpi's account (Part 11). The exhibit does not show whether the error was hers or the officer's. The report's case against him is that the accounts held his money in her name, and a test of "direct connection" does not answer that.

PART 25 — Chevy Chase: "source of wealth is impractical to verify", and a different reason given to her lawyer

25.1 The internal memorandum

Exhibit #79 is a Chevy Chase Trust memorandum of 30 January 2006 recommending that the bank resign as trustee of the JDA Family Trust, then holding $7,072,054.26. Reason 1: "Mr. Abubukar's source of wealth is impractical to verify". Reason 2: "The ongoing criminal investigation of Rep. William Jefferson could spread to Mr. Abubakar and his wife." The same memorandum records that "Mrs. Jennifer Douglas-Abubakar is not named in the OFAC's Specially Designated Nationals & Blocked Persons (01/11/2006)" and that "Mr. Abubakar's role in the investigation is not publicly known at this time."

25.2 The letter

Ten days earlier, on 20 January 2006, the bank had written to Mr Weidenfeld: "the new regulatory obligations imposed on the Bank by the federal government are so onerous that the Bank has chosen not to continue the relationship."

25.3 Sources

S. Hrg. 111-540, Vol. 1, Exhibit #79; PSI Report, pp. 208 to 209.

Grade (A).

25.4 What this does not establish

The memorandum says nothing about his conduct. "Impractical to verify" describes how far the bank could document his wealth; it is not a finding that the wealth was unlawful. The memorandum speculates that an investigation might spread, and no charge ever followed (Part 80).

25.5 What runs the other way

The bank gave the customer regulation as its reason, while its internal reason was reputational risk. Both are on the record, and neither is a finding. Its own sanctions check found nothing.

PART 26 — Chevy Chase checked the Gede Foundation's account against the Jefferson warrant and found "no indications of improper activity"

26.1 What the report says

A Chevy Chase compliance officer obtained a redacted copy of the May 2006 search warrant in the Jefferson case (Part 61). Page 209: "a review of account activity, monthly statements, and checks issued by the Gede Foundation showed no activity that indicated that the Gede Foundation was the recipient of the loan funds ... or that distributions were made from the Gede Foundation to Representative Jefferson". The Gede account "did not trigger any alerts for unusual activity" and "had no indications of improper activity". Page 202: "None of the Chevy Chase accounts associated with Ms. Douglas received large wire transfers from offshore corporations".

26.2 Source

PSI Report, pp. 202, 209.

Grade (A).

26.3 What this does not establish

The review covered the accounts at that bank only. It does not show that the foundation was never used for any improper purpose.

26.4 What runs the other way

The Jefferson papers raised the theory that a bribe might pass through a foundation run by the official's spouse (Part 54). The bank tested that theory against its own records, and on them nothing had.

PART 27 — The Gede Foundation was formed three days before the $860,500 Siemens wire

27.1 What the report says

Page 195: the $860,500 Siemens wire "was deposited into Ms. Douglas' personal checking account on January 28, 2002. Three days earlier, on January 25, 2002, Ms. Douglas had formed the Gede Foundation Inc." "On February 1, 2002, four days after receiving the $860,500 from Siemens, Ms. Douglas transferred $250,000 to a newly opened Gede Foundation account at Chevy Chase Bank". Page 204: "The timing of this Siemens payment, followed by the wire transfer to the Gede Foundation account, suggests that the Foundation account was initially funded with suspect funds".

27.2 Source

PSI Report, pp. 195, 204.

Grade (A) for the dates and sums. "Suggests" is the staff's inference.

27.3 What this does not establish

The report links the Siemens money to Ms Douglas's account. It does not link it to Atiku.

27.4 What runs the other way

Footnote 1098: her counsel said she founded Gede "to provide services to HIV patients in Africa" and supplied information "showing that the Foundation had partnered with U.S., Nigerian, and international organizations to provide training, research, and health services in Nigeria." The bank found the Gede account had "no indications of improper activity" (Part 26).

PART 28 — The family trust: about $6 million at Merrill Lynch in October 2000, and a $400,000 loan for an HIV centre not repaid by 2008

28.1 What the report says

Page 203: "the JDA Family Trust was established in October 2000, by the Merrill Lynch Trust Company". "According to Ms. Douglas, her husband provided the initial funding for the trust as a gift to her". Merrill Lynch "reduced the trust principal from $6 million to $5 million over six months". Page 202: the trust account at Chevy Chase "did not receive any new funds; it simply invested $5 million in pre-existing trust proceeds."

Pages 205 to 207: in January 2004 Chevy Chase allowed a $400,000 loan from the trust after Ms Douglas wrote that it was "to buy the equipments needed for the center", an HIV/AIDS centre. The money went through her personal account to the Gede Foundation account and was "dispersed ... by international wire transfer and check". "As of 2008, the loan had not yet been repaid."

28.2 Source

PSI Report, pp. 202 to 207, 211.

Grade (A).

28.3 What this does not establish

The trust instrument and Merrill Lynch's records are not public, so where the original $6 million came from is not known. The report traces the $400,000 to Gede and no further, and does not show that it was not spent on the centre.

28.4 What runs the other way

No new money entered the trust during the period the report examined. Chevy Chase found that the loan "met the conditions of the trust" (p. 206). The report links no part of the loan to Atiku.

PART 29 — Six institutions declined the family trust in 2006 and 2007, and $500,000 went to a Dubai company she said she owned

29.1 What the report says

Page 210: Mr Weidenfeld "contacted the following institutions which declined to take the trust: PNC Bank, Ashbridge Investments, J.P. Morgan Private Bank, Samson Capital in New York, Neville Rody and Shaw, and Papamarkou Asset Management". An internal Chevy Chase email: "At least five foreign financial institutions with no presence in the United States have refused to take this business." In May 2008 Lynx Investment Services agreed to act, and in June 2008 the trust moved to Fidelity Investments (p. 211).

In September 2007 the trust asked Chevy Chase to wire $500,000 to "Faibros Investments FZ-LLC in Dubai"; bank staff called it "an offshore investment with no public information available", and the wire went on 27 September 2007. "Ms. Douglas told the Subcommittee through legal counsel that she was the beneficial owner of Faibros Investments, that the company had been created to invest in property" (pp. 210 to 211).

29.2 Source

PSI Report, pp. 210 to 211.

Grade (A).

29.3 What this does not establish

The report does not say why each institution declined. On the Dubai transfer it records only the bank's internal doubt, and it links the transfer to no one but Ms Douglas.

29.4 What runs the other way

The refusals came after the Jefferson publicity of 2005 and 2006, which both the report (p. 208) and Mr Weidenfeld (p. 221) name as the trigger.

PART 30 — Wachovia was told in writing who her husband was

30.1 What the report says

Page 212: in June 2007 Mr Weidenfeld wrote to Wachovia: "She is a United States citizen married to a non-resident named Atiku Abubakar. Atiku Abubakar is also a friend. Until last month he was the Vice President of Nigeria." The banker's notes "also contain a reference to 'money in the freezer.'" Footnote 1196: the wealth manager "received a written warning, lost his position as head of the office" for failing to flag her as a politically exposed person.

30.2 Source

PSI Report, pp. 212 to 213.

Grade (A).

30.3 What this does not establish

The page does not show concealment. It shows the political connection disclosed to the bank in writing, and the bank's own process failing to act on it.

30.4 What runs the other way

The report concludes that she "convinced U.S. banks" to accept funds. On this page, the bank had been told who her husband was.

PART 31 — Wachovia's investigation: "$300,000 from her husband", "Oil Logistics", a payroll that matched, and no "definite" violation

31.1 What the report and exhibit say

An investigator's note of 11 October 2007 (p. 219): "Jennifer E Douglas ... advised she receives monthly wires in the amounts of $300,000 from her husband. She said those funds were generated from his business, Oil Logistics, in Nigeria". The investigator "was unable to find additional information" about any such company. Exhibit #80 records that her lawyer asked whether the account was being closed because she "is married to the former Vice-President of Nigeria or if the account closing had anything to do with money laundering activities", and that the AUN account had received "$1,400,000 via five wire transfers" from LetsGo between 26 July and 3 December 2007.

Page 220: the investigator "compared AUN wire transfers naming specific AUN faculty members to an AUN payroll ledger, and found that the two contained corresponding amounts, but was unable to confirm that the payments were actually salary-related." "Wachovia decided to close all six Douglas-related accounts, even though it did not identify account activity that showed a definite Bank Secrecy Act violation."

31.2 Sources

PSI Report, pp. 219 to 220; S. Hrg. 111-540, Vol. 1, Exhibit #80.

Grade (A) for the bank's records. **(B)** for Ms Douglas's words as noted by the investigator.

31.3 What this does not establish

The bank could not confirm that every AUN payment was a salary, and nothing shows that "Oil Logistics" was a company he owned.

31.4 What runs the other way

Wachovia was the one bank that tested the AUN payments against a payroll. The amounts matched, and it found no definite legal violation. An oil logistics business fits income from his Intels stake, though the report notes that it fits poorly with a structure in which LetsGo belonged to Mr Volpi.

PART 32 — Eagle Bank, 2008 to 2009: $1,278,700 in wires, mostly $100,000 a month from the Guernsey Trust Company

32.1 What the report says

Pages 221 to 222: "Within one year, from October 2008 to September 2009, Ms. Douglas brought over $1 million in suspect funds into the United States from the Guernsey Trust Company. She also received about $189,000 in wire transfers from her brother". The chart total is $1,278,700.00.

32.2 Source

PSI Report, pp. 221 to 222.

Grade (A).

32.3 What this does not establish

Nothing in the report shows that these sums were anything other than distributions from the trust.

32.4 What runs the other way

He had left office in May 2007, and by its own deed the blind trust was meant to have ended then (Part 9). Payments to a former official from his own trust raise a different question from money received while in office.

PART 33 — He declined to be interviewed; Ms Douglas answered in writing; his lawyer and Mr Volpi co-operated

33.1 What the report says

Page 183: "The Subcommittee contacted him through his legal counsel, but he declined to participate in an interview." Page 186: "Mr. Abubakar, through his legal counsel, declined to answer any questions from the Subcommittee." Page 185: Ms Douglas "voluntarily produced documents and answered written Subcommittee questions, but declined to participate in a Subcommittee interview." Mr Weidenfeld (p. 187) and Mr Volpi (p. 188) co-operated.

33.2 Source

PSI Report, pp. 183, 185 to 188.

Grade (A).

33.3 What this does not establish

He was a foreign national and not subject to the Subcommittee's process. Declining a staff interview is not evidence of wrongdoing.

33.4 What runs the other way

His campaign said in December 2010: "We have provided enough explanation on this matter" (Part 89). This dossier found no record of what, if anything, was given to the Subcommittee. Because he did not answer it, less weight can be put on his later public answers.

SUPPLEMENT IV — American University and the University in Yola

> **Scope note.** Much of the money in the case history went to American University in Washington (AU) for consulting on the American University of Nigeria (AUN) in Yola, or to AUN's own accounts. This supplement records what AU's papers, as printed by the Subcommittee, say about the project and its money, and what the US Department of Education's foreign-gift data show for 2014 to 2019. AUN's later history, its relief work and its standing in Nigeria are in Section F.

PART 34 — American University received about $14 million for AUN consulting and said it did not believe it had received suspect funds

34.1 What the report says

American University's letter of 22 July 2008 (p. 240): "Mr. Abubakar made payments, through Letsgo Ltd and Guernsey Trust Company, on behalf of AUN for the services American rendered pursuant to the 2003 Agreement. American received payments from Letsgo totaling $13,149,758 and the Guernsey Trust Company amounting to $900,000." Re-added: 13,149,758 + 900,000 = 14,049,758, which matches the report's "about $14 million". **(C)**

Page 241: "American University indicated that it did not believe it was the recipient of suspect funds in the AUN matter. American University also expressed pride in having assisted in the creation of American University of Nigeria." Page 236: "According to Mr. Abubakar's attorney, Mr. Abubakar has spent about $150 million in personal funds to establish and operate AUN from 2003 to the present."

34.2 Source

PSI Report, pp. 186 to 187, 234 to 241; S. Hrg. 111-540, Vol. 1, Exhibits #83 to #86.

Grade (A) for the report's text. The $150 million is his attorney's claim as recorded, **(B)** for its truth.

34.3 What this does not establish

The report does not show that the $150 million figure is right, and Part 37 sets out a document from AUN's own finance side that is hard to reconcile with it.

34.4 What runs the other way

The consulting was for a university that did open. The report treats AUN as a real institution, with 110 students in 2005 and its first graduates in 2009 (p. 186).

PART 35 — An AU official's email: the US Ambassador "had never seen anything beyond a rumor"

35.1 What the report says

Page 235 quotes an email of 11 June 2007 from Robert Pastor of American University: "On the alleged corruption of Atiku. We were certainly aware of the different reports about Atiku when he first approached us about helping build the university. [We] sought out all sources, including the US Ambassador and the intelligence community. The US Ambassador said he had never seen anything beyond a rumor, and that was confirmed by other sources. Recently, there are two charges that have been made about his corruption - on Jefferson and by Obasanjo and the EFCC." AU also "consulted with a number of organizations and persons including the EFCC in Nigeria, and were encouraged to move forward."

35.2 Source

PSI Report, p. 235, citing PAU024731.

Grade (A) for the email as quoted. **Grade (B)** at most for what the Ambassador said, which reaches the record second-hand through Mr Pastor.

35.3 What this does not establish

This is not a US Government statement. It is an AU official's account of an informal conversation around 2003, before the Jefferson matter and the PTDF dispute.

35.4 What runs the other way

Few views at the level of a US official are on record in his favour, and this one was printed by the same Subcommittee that wrote the adverse report.

PART 36 — The gifts of $1,026,110, and AU's own "pros and cons" note of June 2003

36.1 The gifts

Footnote 1302 (p. 240): "American University told the Subcommittee that, from 1999 to 2004, the Abubakars donated $1,026,110 to American's School of International Service." The July 2003 gift of $1 million carried "a naming opportunity within the new School of International Service facility".

36.2 The planning note

Exhibit #83 is AU's note of June 2003 weighing the Yola project. Among the negatives: "Khashoggi factor. Is there a risk to AU's reputation? Role of rampant corruption and graft in Nigeria is unclear" and "Political factor. Project is completely dependent on power, authority, commitment, financial support of one person with current political clout. What of the future?" Among the positives: "Proprietor has deep pockets, is committed to the project" and "Fits AU mission as global private university".

36.3 Sources

PSI Report, p. 240 n. 1302; S. Hrg. 111-540, Vol. 1, Exhibit #83.

Grade (A).

36.4 What this does not establish

The papers do not give the source of the gift money. The "Khashoggi factor" line records a reputational worry in an internal planning memo; it is not an allegation about Atiku.

36.5 What runs the other way

The $1 million gift came months before AU signed the AUN consultancy in December 2003. The report records both facts without alleging a link between them, and this dossier does not imply one.

PART 37 — Who paid for the campus: his attorney said about $150 million of his own money; AUN's finance manager said most construction funds came "from other donors"

37.1 What the exhibits say

Exhibit #84 is an email of 15 December 2006 signed "Jamila Abubakar". The report identifies Ms Douglas as having "also gone by the names Jennifer Iwenjiora, Jamila Abubakar" (p. 184). The email describes the salary account of the university: "There is no stated budget for the account - the account functions as a 'pay as you go account' in that monies are sent in as it is requested for paying either salaries or purchases the founder approved and asked me to pay." It says she had asked "his Excellency" that the account "be handed over to AU or AAUN. He has agreed to that", and that she would like it "taken over by the deadline of January 30th".

Exhibit #85, of 13 February 2007, records Robert Pastor asking: "Atiku spent nearly $100 million USD in the past two years for AAUN?" David Huwiler answered: "The short and precise answer to your question would be 'no'". He wrote that "almost all of the building capital expense did not pass through AAUN accounts" and was handled "by the Founder directly", and: "My understanding is that most of the construction funds did not come from Atiku himself, but from other donors. I have heard informally where some of the funds have originated, but I do not have full information regarding who contributed what."

37.2 Sources

S. Hrg. 111-540, Vol. 1, Exhibits #84 and #85 (pp. 739 to 744); PSI Report, pp. 184, 236.

Grade (A) for the exhibits. The identification of "Jamila Abubakar" as Ms Douglas rests on the report's p. 184; without that page it would be an inference.

37.3 What this does not establish

Neither exhibit says who the "other donors" were or how much he personally spent. His attorney put his own money at about $150 million (Part 34). The university's own finance manager wrote in February 2007 that "most of the construction funds did not come from Atiku himself". The two are hard to reconcile, and this dossier does not choose between them.

37.4 What runs the other way

In Exhibit #84 Ms Douglas asks for the salary account to be handed over and put on an institutional footing; she was not resisting scrutiny. Exhibit #85 cuts both ways. It limits any claim that he personally paid for most of the campus, and it limits just as much any claim that $100 million of his own money went into it in two years.

PART 38 — AU estimated the ten-year capital cost at about $400 million, and thought the venture "a bigger financial risk to Mr. Abubakar than to AU"

38.1 What the report says

Page 241: "the capital costs over ten years to build AUN were estimated to be approximately $400 million." "Mr. Pastor told the Subcommittee that he personally asked Mr. Abubakar whether he had the approximately $75 - $400 million necessary to fund the school properly, and Mr. Abubakar responded that he could fund it." "Mr. Pastor told the Subcommittee that he felt the AUN undertaking was a bigger financial risk to Mr. Abubakar than to AU". Footnote 1305 lists other benefactors: "the International Food Policy Research Institute, the MacArthur Foundation, Mr. Kekere-Akum, and the Oracle Corporation."

38.2 Source

PSI Report, p. 241 and n. 1305.

Grade (A).

38.3 What this does not establish

The report does not show how much he actually spent (Part 37).

38.4 What runs the other way

The list of outside benefactors limits the "personal funds" claim. Mr Pastor's remark about risk supports the view that the university cost him money rather than made it.

PART 39 — About $763,000 from her Citibank accounts went to AU and AUN, and banks would not open an AUN account in 2005 without proof of its money

39.1 What the report says

Page 198: "over five years, from the university's inception to the closing of her Citibank accounts, Ms. Douglas transferred a total of about $763,000 to various American University and AUN accounts". The charts give $331,452.36 to an AU account at Chevy Chase, and $47,680.00 and $384,094.90 to an AUN account at Guaranty Trust Bank in Nigeria. Re-added: 331,452.36 + 47,680.00 + 384,094.90 = 763,227.26. **(C)** The same pages record "roughly $50,000 per month in credit card bills".

Page 239: on 22 August 2005 an outside lawyer hired by AU wrote that she could not open an AUN account at Bank of America or Citibank because "They wanted to know where [AUN] was getting the money. My response that the money would likely come from student tuition and other traditional university funding sources did not satisfy them." Page 200: in 2006 Ms Douglas told Citibank that "she had tried to open a business account but was unable to do so because she lacked the proper documentation."

39.2 Source

PSI Report, pp. 198 to 200, 239.

Grade (A).

39.3 What this does not establish

The report does not show that the rest of the money she received was spent on anything improper, or that AUN did anything wrong. In 2005 the banks were declining to take on a new Nigerian institution.

39.4 What runs the other way

Part of the money can be traced to the university. The refusals also explain why university salaries passed through her personal account, which the report otherwise treats as a warning sign. The credit card figure points the other way: most of the money in that account went on personal spending.

PART 40 — A 2006 audit he commissioned, and AUN papers that tied its funding to his political fortunes

40.1 What the report says

Page 242: "A 2006 audit commissioned by Mr. Abubakar found, for example, that AUN had 'no good accounting and Internal Control Systems that would allow complete and accurate reporting of the financial transactions of the University.'" Footnote 1314: the audit was "performed by Tom Satimehin and Co."; "the AUN President and Vice-President disputed this audit."

The same page quotes AUN board minutes of October 2006: the relationship with the founder "had become dysfunctional both because of the strains that occurred because of a specific affair and because of the diminished capacity of the Founder to fund the institution at the same level as before." A 2005 email from AUN's president: "there is a feeling among some that the flow of revenue to the University will slow dramatically if Atiku's political fortunes continue to wane", citing a cut in "the November transfer from the needed N28 million to N20 million".

40.2 Source

PSI Report, p. 242 and nn. 1314, 1316 to 1317.

Grade (A) as the report quotes them. The audit and the minutes were not retrieved.

40.3 What this does not establish

None of this shows loss or misuse of funds, or that public money funded AUN. The fear expressed in 2005 was about whether he could keep paying.

40.4 What runs the other way

He commissioned the audit himself. The report uses it as evidence of his control over AUN's money, but it also shows a founder asking for an outside check. The 2005 and 2006 papers could mean that his income depended on office. They could equally mean that the political fight of those years took up his attention and resources, and the record does not decide between the two.

PART 41 — "I am not abusing my office to fund the university": who paid AUN's American costs while he was in office

41.1 His words

At the university's eighth Founder's Day in Yola, as Vanguard reported in December 2013, he said that he had "used his personal resources" to develop the American University of Nigeria, and: "Towards the end of my tenure, Huwiler left the University thinking that if I quit office the University project will stop thinking that I use the privileges of my office to steal funds to build the university. But it is now glaring that I am not abusing my office to fund the university as it continues to grow years after I left office."

41.2 The documents

The Senate report, p. 3: offshore corporations "wire transferred about $14 million over five years to American University ... to pay for consulting services related to the development of a Nigerian university founded by Mr. Abubakar" (Part 34). P. 174: LetsGo and Sima Holdings sent "nearly $27 million", of which $5.5 million went to AUN accounts and $13.1 million to American University, and the Guernsey Trust Company sent "over $10 million". P. 198: about $763,000 went from Ms Douglas's Citibank accounts to American University and AUN accounts (Part 39). P. 238: "Mr. Abubakar was actively involved in funding and expenditure decisions involving AUN ... The documents reviewed by the Subcommittee do not show any involvement by the trustees of the Abubakar Blind

Trust in the decisionmaking process, even though they were nominally in control of disbursements" (Part 16). P. 239: in August 2005 banks would not open an AUN account: "They wanted to know where [AUN] was getting the money" (Part 39). P. 242: an AUN email of 2005: "the flow of revenue to the University will slow dramatically if Atiku's political fortunes continue to wane" (Part 40).

41.3 What it shows

While he was Vice President, the university's American costs were paid mainly by offshore companies linked to Mr Volpi and by the trust. He took the decisions himself, but the money did not come from an account in his name. American banks would not take it without proof of its source, and the university's own staff tied its revenue to his political career.

41.4 Sources

PSI Report, pp. 3, 174, 198 and 238 to 242. Vanguard, "Steal, build AUN? Atiku Abubakar", December 2013: https://www.vanguardngr.com/2013/12/steal-build-aun-atiku-abubakar/ (the page dates the remarks only to "the weekend").

Grade (A) for the report. **(B)** for his words as reported.

41.5 What this does not establish

The report did not find that any public funds reached the university, and it did not establish that the money was of criminal origin. Mr Volpi told the Subcommittee the payments related to his partner's interest in Intels (Part 11). On that account they were, in that sense, his own money.

41.6 What runs his way

The university kept running and growing after he left office in 2007, as he said in 2013. Wachovia found that AUN's wires matched its payroll ledger (Part 31). In 2018 he challenged anyone with evidence of public funds in the university to produce it, and none has been produced. The university's later American money is documented separately and is unconnected to him on its face (Parts 396 and 397).

PART 42 — AU did not file its foreign-gift reports from 2006, then reported more than $11 million in January 2010; its staff had asked "Expecting a gift?"

42.1 What the report says

Page 241: "American University discovered that it had inadvertently failed to file the required disclosures since 2006. On January 25, 2010, American University filed the missing public disclosures required by law, reporting more than $11 million in additional foreign payments related to its consulting work for AUN." Footnote 1334: the disclosures "cover all payments related to its consulting work for AUN from 2002 to 2009, totaling in excess of $17.5 million." Exhibit #86 is the cover letter of that filing.

Page 240 quotes AU treasury staff in September 2004: "Received a wire today for $100K from Northern Int'l Bank [in] Lugano ... Originator is SIMA Holding Company LTD. Expecting a gift?" The reply two weeks later: "The wire ... was sent by ABTI." And in 2007: "we recvd $499,980 incoming wire from Letsgo Ltd FBO ABTI." "This wire originated from Panama."

42.2 Source

PSI Report, pp. 240 to 241 and nn. 1332 to 1334 (Higher Education Act s. 117, 20 U.S.C. 1011f); S. Hrg. 111-540, Vol. 1, Exhibit #86.

Grade (A).

42.3 What this does not establish

The filing duty was American University's, not Atiku's. AU said it had no legal duty to inquire into the source of the wires (p. 241).

42.4 What runs the other way

The wires were labelled "FBO ABTI", for the benefit of ABTI, the university. That supports AU's account that it understood the money to be for AUN. The $17.5 million total for 2002 to 2009 is the fullest public figure for AUN's payments to AU, and it is higher than the report's own $14 million.

PART 43 — In 2008 AUN moved its expatriate payroll to an institutional account and began a transition to its own finance office in Yola

43.1 What the report says

Pages 227 to 231: in January 2008 the Weidenfeld firm became escrow agent for AUN. Counsel's letter: "AUN now pays all expatriate staff and faculty from this account. Mr. Weidenfeld remains a signatory, but an orderly transition to the AUN financial office in Yola is underway." A Standard Chartered account in London opened on 23 August 2008.

43.2 Source

PSI Report, pp. 227, 230 to 231.

Grade (A).

43.3 What this does not establish

The report does not say whether the transition was completed.

43.4 What runs the other way

The report criticised the payment of university salaries through personal accounts. By 2008, before it was published, institutional accounts were replacing that arrangement.

PART 44 — The US foreign-gift data for 2014 to 2019: one Kent State contract with AUN, nothing naming him, and a PTDF line

44.1 What the data show

The US Department of Education's Section 117 report for 1 January 2014 to 31 December 2019 has 26,934 rows. One records a contract between Kent State University and the American University of Nigeria: $660,674 on 10 May 2019. American University in Washington has four rows for the period, from England (two), Japan and Kuwait, and none from Nigeria. A search of every row for "Abubakar", "Atiku", "Adamawa", "AUN", "Yola", "Intels" and "Orlean" found nothing relevant beyond the Kent State line.

Separately, the data show Jacksonville University contracting with the Petroleum Technology Development Fund in 2019: $1,244,145 (5 July), $443,089 (11 July), $320,530 (15 July) and $25,730 (18 September).

44.2 Source

US Department of Education, "Foreign Schools Gift and Contracts Report with Date Range 01/01/2014 to 12/31/2019" (data source PEPS, 30 March 2020), spreadsheet as downloaded on 22 October 2026.

Grade (A) for the rows and for the absence of others within this file.

44.3 What this does not establish

The file does not cover 2003 to 2013, the years of the PSI case history. Section 117 depends on universities reporting themselves, and AU's own failure to file shows that the data can be incomplete (Part 42). The PTDF contracts are 2019 training contracts, twelve years after he left office, and have no link to him. They are listed only because the PTDF is the subject of Section B and readers may search for it.

44.4 What runs the other way

No gifts from him to AU appear in these years, which fits AU's account that its role was a services contract with AUN.

SUPPLEMENT V — What the Report Concluded, and How It Read Nigeria

> **Scope note.** This supplement quotes the Subcommittee's conclusions in its own words, alongside the passages in which the same report records findings in his favour. The report also told the story of Nigerian events in 2006 and 2007, mostly from press reports and his own presentations, and in one place that story is incomplete. The Nigerian records themselves are in Sections B and D.

PART 45 — The report's own account of the Jefferson matter: "no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe"

45.1 What the report says

Page 183: "During his trial, a videotape was shown in which the Congressman made a reference to Mr. Abubakar when the Congressman was seeking money from another person, but no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe from the Congressman. Mr. Abubakar asserted his innocence, and that his name had been invoked in the matter to ruin his reputation and prevent him from winning the Presidency in Nigeria."

45.2 Source

PSI Report, p. 183.

Grade (A).

45.3 What this does not establish

This is the Subcommittee staff's summary of the trial, not the trial record. The court papers contain the Government's account that Jefferson met him and offered a bribe, and Supplements VII and VIII set that account out in full.

45.4 What runs the other way

The body that wrote the adverse report is the same body that wrote this exculpatory passage, and this book sets it beside every mention of the Jefferson case.

PART 46 — The report on the PTDF matter: "no evidence ... that the full Senate imposed such a sanction"; and a ruling it misdescribed

46.1 What the report says

Pages 182 to 183: the EFCC report "found that Mr. Abubakar had used his influence over Nigeria's Petroleum Technology Development Fund (PTDF) to disburse money from the Fund to promote business ventures for himself and his friends"; the Nigerian Senate's ad hoc committee called for him to be "sanctioned"; "The Subcommittee found no evidence, however, that the full Senate imposed such a sanction on Mr. Abubakar." The report records his position that the allegations were "a bid to prevent him from running for office".

On the 2007 election, page 182 says INEC "ruled that he was disqualified from running for President, because he was under investigation for corruption. A few months later, on March 12, 2007, the Federal High Court of Nigeria ruled that the Commission had no authority to disqualify candidates." Footnote 1011 cites *Action Congress v INEC*, FHC/ABJ/CS/3/2007, judgment of 12 March 2007.

46.2 Where the account comes from

The report's account of the EFCC report and of the Nigerian Senate committee rests on BBC News (27 February 2007) and VOA (10 October 2006), and on his own presentation "PTDF: The Facts, The Fiction" (nn. 1014 to 1016). Its account of his early career rests largely on the authorised biography by Adinoyi Ojo Onukaba (nn. 975 to 986).

46.3 Source

PSI Report, pp. 177 to 183 and footnotes.

Grade (A) for what the report says. **(B)** for the underlying Nigerian facts, since the report took them from the press. **(C)** for the comparison below.

46.4 What this does not establish

This book does not use the report as an independent source for Nigerian facts. The decisive ruling that put him on the ballot in 2007 was the Supreme Court's of 16 April 2007, which the report does not mention (Section B). The Supreme Court in that case dates the Federal High Court's ruling, by Kuewumi J, to 7 March 2007, while the PSI cites a judgment of 12 March 2007 in suit FHC/ABJ/CS/3/2007. There may have been two suits, or the PSI may have misdated one. Both records were read, neither gives the other's date, and the point is left open.

46.5 What runs the other way

On the one Nigerian matter it checked, the report found no sanction imposed by the full Senate. What it left out, the Supreme Court judgment, is in his favour, so the account is incomplete rather than wrong in substance.

PART 47 — The report's account of the 2007 election: "about seven percent", and observers who called the poll "not credible"

47.1 What the report says

Page 175: "International observers nevertheless criticized the 2007 election, citing vote rigging and fraud. The European Union described the election as 'not credible,' and the United States described it as 'deeply troubling.'" Page 182: "Mr. Abubakar's name was added to the ballot at the last minute. The official results showed that he took third place behind two other candidates, with about seven percent of the vote."

47.2 Source

PSI Report, pp. 175 (n. 958, citing The Guardian, 24 April 2007), 182.

Grade (A) for the report's text. **(B)** for the vote share, for which the report cites no INEC record.

47.3 What this does not establish

The report does not establish the official count. This dossier has not obtained INEC's 2007 result sheet.

47.4 What runs the other way

The same passage records the observers' view that the election in which he came third was not credible. Section D sets out the European Union mission's own reports.

PART 48 — The conclusion: "a complex figure" and "a host of questions"

48.1 What the report says

Page 242: "Mr. Abubakar is a complex figure in Nigerian politics. His 20-year career in the Nigerian Customs Service, 10-year stint as a private businessman, and 8-year tenure as Vice President of Nigeria, are difficult to evaluate, especially in a country plagued by corruption. His founding of Intels while a Customs official, the company's association with powerful government officials, and its increasing economic profile, raise questions about the basis for the company's success. ... raise a host of questions about the nature and source of Mr. Abubakar's wealth."

48.2 Source

PSI Report, p. 242.

Grade (A).

48.3 What this does not establish

The report raises questions without answering them, and it makes no finding of illegality. Its recommendations, on the same page, are changes to US anti-money-laundering rules for politically exposed persons, not prosecution.

48.4 What runs the other way

No US agency charged him after the report (Part 80). The phrase "while a Customs official" is the less favourable of the two founding accounts the report itself printed (Part 14), and its own footnote says the 1991 ban on private business did not apply in the 1980s.

SUPPLEMENT VI — Siemens

> **Scope note.** In December 2008 Siemens AG settled bribery cases with the US Department of Justice and the SEC. In 2010 it settled with Nigeria. This supplement records what each public Siemens document says about Nigeria, and which of them refer to the Vice President's household. Only one of them does; the others were read in full for that purpose and do not.

PART 49 — The SEC complaint, paragraph 50: "the wife of a former Nigerian Vice President", and watches for "P." and "V.P."

49.1 What the complaint says

Paragraph 49: Siemens's communications group made "approximately $12.7 million in suspicious payments in connection with Nigerian projects, with at least $4.5 million paid as bribes in connection with four telecommunications projects with government customers in Nigeria". Paragraph 50: "In the four telecommunications projects, approximately $2.8 million of the bribe payments was routed through a bank account in Potomac, Maryland, in the name of the wife of a former Nigerian Vice President. The Vice President's wife, a dual U.S.-Nigerian citizen living in the United States, served as the representative of a business consultant that entered into fictitious business consultant agreements to perform 'supply, installation, and commissioning' services but did no actual work for Siemens. The purpose of these payments was to bribe government officials. Other corrupt payments included the purchase of approximately $172,000 in watches for Nigerian officials designated in internal Siemens records as 'P.' and 'V.P.,' likely referring to the President and Vice-President of Nigeria."

49.2 Source

SEC v Siemens Aktiengesellschaft, D.D.C. No. 1:08-cv-02167, Complaint, 12 December 2008, paras. 49 to 50, pp. 20 to 21 (Wayback copy of 2009).

Grade (A).

49.3 What this does not establish

The complaint names neither Atiku nor Ms Douglas. It is an allegation in a civil complaint against Siemens, which Siemens settled. This dossier has not read the consent judgment and does not quote the terms of the settlement. "Likely referring to" is the SEC's own hedge. The complaint does not allege that the Vice President received any payment or any watch.

49.4 What runs the other way

Neither he nor Ms Douglas was charged in the United States. In 2010 the PSI report said the SEC "declined to elaborate due to an ongoing investigation into individuals" (Part 4). This dossier found no later SEC or DOJ action naming either of them.

PART 50 — The Justice Department's Siemens papers do not mention the Vice President

50.1 What was searched

The text of the Department of Justice's criminal Information against Siemens AG (12 December 2008, 42 pages), the Department's sentencing memorandum (15 December 2008, 50 pages) and the plea agreement (15 pages) was searched for "Vice President", "Vice-President", "V.P.", "Abubakar", "Atiku" and "Potomac", without a single hit. "Nigeria" appears four times in the Information, in connection with an earlier foreign investigation into "bribes to a former Nigerian dictator", with cash carried to Nigeria, and in a general list of countries.

50.2 Sources

US Department of Justice, *United States v Siemens Aktiengesellschaft*, Information (12 December 2008), Department's Sentencing Memorandum (15 December 2008) and Plea Agreement, as published at https://www.justice.gov/criminal/fraud/fcpa/cases/siemens/.

Grade (A) for the negative result on the text of these three documents.

50.3 What this does not establish

The silence of these papers does not show that the Justice Department had no information about the Potomac payments. The US criminal case was pleaded as books-and-records offences, which do not require the recipients to be named.

50.4 What runs the other way

The only US government document in the Siemens matter that refers to the Vice President's household is the SEC's civil complaint (Part 49).

PART 51 — In Nigeria, the EFCC charged Siemens in 2010 and withdrew the charges under a settlement; Siemens's disclosures name no Vice President

51.1 What Siemens told investors

Siemens AG's legal-proceedings update for the fourth quarter of fiscal 2010: "the Nigerian Economic and Financial Crimes Commission (EFCC) is conducting an investigation into alleged illegal payments by Siemens to Nigerian public officials between 2002 and 2005. In October 2010, the EFCC filed charges with the Federal High Court in Abuja and the High Court of the Federal Capital Territory against - among others - Siemens Ltd. Nigeria (Siemens Nigeria), Siemens AG and former board members of Siemens Nigeria."

The update of 31 January 2011: "On November 22, 2010, the Nigerian Government and Siemens Nigeria entered into an out of court settlement, obligating Siemens Nigeria to make a payment in the mid double-digit Euro million range to Nigeria in exchange for the Nigerian Government withdrawing these criminal charges and refraining from the initiation of any criminal, civil or other actions - such as a debarment - against Siemens Nigeria, Siemens AG, and Siemens employees."

Searches of three Siemens disclosures (fiscal 2009 Q3 of 30 July 2009, fiscal 2010 Q4 and fiscal 2011 Q1 of 31 January 2011) for "vice president", "Abubakar" and "Atiku" return nothing. The 2009 document does not mention Nigeria.

51.2 Sources

Siemens AG, legal-proceedings disclosures for fiscal 2009 Q3, 2010 Q4 (p. 3) and 2011 Q1 (p. 2), as published by Siemens.

Grade (A) for the text and for the negative searches.

51.3 What this does not establish

The disclosures do not say who the "Nigerian public officials" were. Nor do they show what the Munich prosecutor's files or the 2008 Munich judgment against a former Siemens manager say, since neither is public in full. Siemens's annual report and Form 20-F for fiscal 2008 could not be retrieved.

51.4 What runs the other way

Because the Nigerian state settled with Siemens instead of trying the case, no Nigerian court made findings about any official. Siemens's description of the charges names no Nigerian official as a defendant, and its own German-side disclosures add nothing to the SEC's paragraph 50.

SUPPLEMENT VII — United States v Jefferson: the Scheme as the Government Alleged It

> **Scope note.** William J. Jefferson, a member of the US House of Representatives for Louisiana, was indicted in the Eastern District of Virginia on 4 June 2007 and convicted on eleven of sixteen counts on 5 August 2009. The case concerned bribes he solicited for himself and his family from American businesses he helped in West Africa, and a plan to pay a bribe to "Nigerian Official A" to secure the co-operation of NITEL, the state telephone company, for a venture he was promoting. The papers identify that official as Atiku Abubakar, then Vice President of Nigeria. He was never charged, was not a party to the case and had no opportunity to answer in it.
>
> **How to read the papers.** An indictment is an accusation against the defendant. Almost everything the papers say about the Vice President is what Jefferson told a business partner, Lori Mody, who was by then co-operating with the FBI and recording him. The Fourth Circuit stated the facts "in the light most favorable to the government", as the party that won at trial. Each Part below says whose account it is.

PART 52 — "Nigerian Official A": a high-ranking executive-branch official whose spouse lived in Potomac

52.1 What the indictment says

Paragraph 11 (p. 5): "Nigerian Official A: In 2004 and 2005, Nigerian Official A was a high-ranking official in the executive branch of the Government of the Federal Republic of Nigeria and acted in an official capacity for and on behalf of the Federal Republic of Nigeria, and as such, was a 'foreign official' within the meaning of the FCPA ... During this same time period, a spouse of Nigerian Official A ('Nigerian Official A's Spouse'), who lived in Potomac, Maryland, was a United States citizen".

52.2 Who the court said it was

Judge T. S. Ellis, in a memorandum opinion of 23 January 2009, wrote: "Atiku Abubakar is referred to in the Indictment as 'Nigerian Official A.'" The same page: "The Indictment further specifies that defendant was responsible for offering and paying bribes to Atiku Abubakar, while Suleiman Yahyah was responsible for paying bribes to lower ranking Nigerian government officials."

52.3 Sources

United States v William J. Jefferson, E.D. Va. No. 1:07-cr-00209-TSE, Indictment, 4 June 2007, p. 5: https://www.justice.gov/criminal/fraud/fcpa/cases/jeffersonw/06-04-07jefferson-indict.pdf; Memorandum Opinion, Doc 285, 23 January 2009, p. 3 and n. 2 (RECAP copy, CourtListener).

Grade (A).

52.4 What this does not establish

The indictment charges Jefferson only. Nigerian Official A is not charged and is not alleged to have committed an offence under US law; the Foreign Corrupt Practices Act is aimed at the payer, not at a foreign official who receives. The judge's sentence is a summary of what the indictment alleged against Jefferson.

52.5 What runs the other way

When the indictment was unsealed, a Justice Department spokesman "would not confirm that person was Abubakar" (NBC News, 4 June 2007, **B**). The identification has since appeared in a court opinion of 2009 and in the Fourth Circuit's opinion of 2012 (Part 77), and is no longer in doubt. Whether he agreed to, or received, anything is still in doubt.

PART 53 — On the indictment's own account, the idea of a bribe came from Jefferson, who said one "may not" be needed

53.1 What the indictment says

The heading above paragraphs 93 and 94 reads "Defendant JEFFERSON Initiated Discussion About Bribing Nigerian Officials". Paragraph 93 (p. 24): on 27 April 2005 Jefferson "discussed with CW the possibility of paying someone designated by Nigerian Official A a percentage of the Nigerian Joint Venture in return for Nigerian Official A directing NITEL to provide the Nigerian Joint Venture with access to telephone lines". Paragraph 94: on 4 May 2005 Jefferson "advised CW that they may not need to bribe Nigerian Official A because Nigerian Businessperson B had reached an agreement with NITEL, but that if there were such a need to bribe Nigerian Official A, Defendant JEFFERSON could see him in Nigeria."

53.2 Source

Indictment, pp. 24 to 25.

Grade (A) for the allegations in an indictment of Jefferson.

53.3 What this does not establish

The paragraphs do not show that the official knew of these discussions, which took place between Jefferson and the co-operating witness ("CW").

53.4 What runs the other way

The Government's own heading says the idea was Jefferson's. On Jefferson's account in paragraph 94, the plan did not need the official at all if the Nigerian businessman's arrangement with NITEL held.

PART 54 — The indictment says Jefferson met Ms Douglas on 7 June 2005, and suggested a bribe could go through "a charitable foundation run by" her

54.1 What the indictment and the affidavit say

Paragraph 101 (p. 26): "On or about June 7, 2005, in Washington, D.C., Defendant JEFFERSON met with Nigerian Official A's Spouse and told her about a competitive threat to the Nigerian Joint Venture posed by a Chinese company, requested a meeting with Nigerian Official A, and expressed his willingness to provide things of value to Nigerian Official A in return for Nigerian Official A assisting the Nigerian Joint Venture." Paragraph 102: on 8 June 2005 "Defendant JEFFERSON explained to CW potential ways in which Nigerian Official A could receive the bribe payments, such as through making payments to a charitable foundation run by Nigerian Official A's Spouse and giving Nigerian Official A a share of the profits". Paragraph 108: on 21 June he sent her a letter enclosing his official letter to the Vice President and projections "showing anticipated gross profits of more than $200 million per year after five years."

The FBI affidavit of May 2006 (Part 61), at paragraph 49, records Jefferson telling the witness that a person whose name is blacked out "currently lives in the United States (Maryland) and operates a foundation there", and suggesting "that a payment to [redacted] could be made by way of a payment to the foundation". The page does not name the person; that it is the official's spouse is read from the indictment's paragraph 102. **(C)**

54.2 Sources

Indictment, pp. 26 to 27; Rayburn search-warrant affidavit, May 2006, para. 49 (published scan; checked against the page image).

Grade (A) for the allegations and for the affiant's account of a recorded conversation.

54.3 What this does not establish

The papers do not say what Ms Douglas said in reply, and no paragraph alleges that she agreed to anything. Paragraph 102 is Jefferson explaining his own ideas to the co-operating witness. Nothing alleges that any money went to the foundation.

54.4 What runs the other way

Ms Douglas testified before the grand jury and, in the Government's own words to the defence, "denied that [defendant] talked to her about his interest in paying her husband money" (Part 67). Chevy Chase checked the Gede Foundation's account against the warrant and found no sign that it had received any such money (Part 26). Mr Weidenfeld told the Subcommittee that Jefferson's statements about the foundation were "lies designed to get more money out of Lori Mody" (Part 19).

PART 55 — Jefferson's words about the Vice President on tape, and the Nigerian businessman's "now is the time"

55.1 What the papers say

The Government's brief in the Fourth Circuit (2011): "As early as April 2005, defendant explained to Mody that VP Abubakar, whom he described as 'really corrupt,' could ensure the venture's success for a percentage of the proceeds (JA6183-89), but that they would not need to bring Abubakar's 'hands into the pot' if Yahyah could secure NITEL's cooperation". The sentencing memorandum cites Government Exhibit 103-1 for the same words, and the Government repeated them in 2016.

Indictment paragraph 105 (p. 27): "On or about June 9, 2005, Nigerian Businessperson B asked Jackson whether Defendant JEFFERSON had spoken to Nigerian Official A and then implored, 'now is the time for interceding with [Nigerian Official A]' as they did not 'have an edge' in the negotiation with NITEL". Paragraph 96: Jefferson told the witness that Businessperson B had "a lot of folks to payoff" and that part of his company's proceeds "would be used to bribe political people, including Nigerian Official A".

55.2 Sources

Brief of the United States, Fourth Circuit No. 09-5130, 10 March 2011, p. 25 of the brief; Government's Sentencing Memorandum, Doc 598, 6 November 2009, p. 7; Government's opposition to the section 2255 motion, Doc 768, 21 December 2016, p. 23; Indictment, pp. 25, 27.

Grade (A) for the Government's account of Jefferson's words and for the indictment's allegations.

55.3 What this does not establish

These passages say nothing reliable about Atiku's character. "Really corrupt" is the opinion of a man later convicted of soliciting bribes, said to a business partner from whom he was trying to extract money. Paragraph 96 is Jefferson describing a third man's plans.

55.4 What runs the other way

This book does not print the words as a description of him without saying whose they were and when. The same sentence in the brief shows that Jefferson thought the official's involvement unnecessary if the businessman succeeded. Suleiman Yahyah, the businessman, is recorded as saying he was "not aware of any issue of payment of 25% of his expected profit to anybody" (Part 71).

PART 56 — Jefferson had promoted the venture to the Vice President in 2003, and lobbied the President, a minister and the regulator as well

56.1 What the papers say

The Fourth Circuit (slip op. p. 18): "Jefferson arranged a meeting in 2003 with Jackson, Vanderpuije, Otumba Fashawe (another NDTV representative), plus Nigerian Vice President Abubakar, at which Jefferson urged Nigeria's support for the iGate-NDTV venture." The Government's brief says Jefferson told him the venture "would be good for U.S. trade overall, between the countries", and describes him as the official "who had direct authority over the Minister of Communications".

The brief also records that in February 2004 State Department staff requested meetings with "Nigerian President Olusegun Obasanjo and ministers in the telecommunications, oil, and trade areas"; that "In his subsequent meetings with VP Abubakar, the Minister of Communications, and the Nigerian Communications Commission, defendant 'came in his full apparatus as a U.S. Congressman, with embassy security, embassy vehicles'"; and that "defendant met with President Obasanjo at his presidential palace, having been driven there with the highest-ranking U.S. diplomat in Nigeria in an armored black limousine". The Government argued at trial that the meeting with the President was "an official act" of Jefferson's.

56.2 Sources

United States v Jefferson, US Court of Appeals for the Fourth Circuit, No. 09-5130, amended opinion of 29 March 2012, slip op. p. 18 and n. 20: https://www.ca4.uscourts.gov/Opinions/Published/095130.P.pdf; Government's CA4 brief, brief pp. 11 to 14, 50; Memorandum Opinion, Doc 784, 4 October 2017, p. 4.

Grade (A).

56.3 What this does not establish

No offer to the Vice President in 2003 is alleged, and no wrongdoing is alleged against any Nigerian official in these meetings.

56.4 What runs the other way

Jefferson lobbied the President, the Vice President, a minister and the regulator, travelling with US Embassy support, so the Vice President was one of several senior Nigerians who met him. A further point needs care. The NDTV representative named by the court, "Otumba Fashawe", has the same surname, spelled differently, as the "Otunba Fasawe" reported in connection with the 2006 Lagos High Court case on the EFCC report (Section B). This dossier has not established that they are the same person. **(C)**

PART 57 — The letter of 21 June 2005: "a U.S. Company desires to invest USD $50,000,000", treated in law as Jefferson's own official act

57.1 What the papers say

The FBI affidavit (paras. 44 to 45) describes the letter as "dated June 21, 2005 and ... addressed to '... Vice President' at the address of the Nigerian Embassy in Washington, D.C." It begins: "Dear Mr. Vice President ... I wish to bring a project to your attention by which a U.S. Company desires to invest USD $50,000,000 to provide high speed internet service to Nigeria over Nitel's copper wire infrastructure." The Government in 2016 quoted it as saying the project "would be a huge step forward on building a stronger reputation for the business climate in Nigeria, bring great benefits to the Nigerian economy, and bring an extraordinary amount of recurring revenue to NITEL".

The affidavit lists among Jefferson's official acts "sending an official letter to the Nigerian Vice President seeking his assistance in overcoming opposition to the iGate business venture from the government-owned Nigerian telephone company" (para. 10). In closing argument, as the Government's brief records, the prosecution described the letter on congressional letterhead as one of Jefferson's "official acts".

The same affidavit records Jefferson doing the same in Ghana: "writing an official letter to the Vice President of Ghana ... to obtain approval of the business venture in that country", and travelling there to meet "the Vice President, the Minister of Communications" (para. 62). It also records a draft letter and a letter from Jefferson to the Managing Director of NITEL himself (para. 58 n. 18).

57.2 Sources

Rayburn search-warrant affidavit, May 2006, paras. 10, 44 to 45, 58 n. 18, 62 (OCR of the published scan; checked against the page images, 22 October 2026); Government's CA4 brief, brief p. 50 n. 23; Doc 768, statement of facts.

Grade (A).

57.3 What this does not establish

The papers do not show that the Vice President read the letter, which was addressed to the Embassy, or that he did anything in response. Nothing alleges wrongdoing by the Ghanaian officials.

57.4 What runs the other way

On its face the letter is an investment pitch made on public-interest grounds, and it contains no offer. In the legal design of the case, the Vice President was the object of Jefferson's lobbying and the "official acts" at issue were Jefferson's. Jefferson tried the same approach on the Vice President of Ghana and also wrote to NITEL directly. Both facts weaken any reading that the Nigerian Vice President was the only route to NITEL.

PART 58 — The indictment's account of 18 July to 3 August 2005

58.1 What the indictment says

Paragraph 122 (p. 30): "On or about July 18, 2005, at the residence of Nigerian Official A in Potomac, Maryland, Defendant JEFFERSON met privately with Nigerian Official A and offered to pay a bribe to induce him to use his position to assist in obtaining commitments from NITEL". Paragraph 123: Jefferson "informed CW that, during his private meeting with Nigerian Official A, Defendant JEFFERSON had offered, and Nigerian Official A had agreed to accept, a bribe in the form of a percentage of the profits". Paragraph 125: the bribe "would consist of: (a) a 'front-end' payment of $500,000 ... and (b) a 'back-end' payment of at least half of Nigerian Company B's share".

Paragraph 131 (p. 32): on 30 July 2005 Jefferson "received $100,000.00 in cash from CW for delivery by Defendant JEFFERSON to Nigerian Official A." Paragraph 136: on 1 August Jefferson "told CW that he had delivered the 'African art' to Nigerian Official A". Paragraph 138: by 3 August Jefferson "secreted in his freezer $90,000.00 of the $100,000.00 in cash provided by CW as part of the front-end bribe payment to Nigerian Official A".

DATE	EVENT, AS THE PAPERS GIVE IT
27 April 2005	Jefferson raises paying "someone designated by" the official (indictment)
7 to 8 June 2005	Jefferson meets the official's spouse; suggests a foundation route (indictment)
21 June 2005	Jefferson's letter to the Vice President (affidavit)
18 July 2005	Private meeting at Potomac (indictment)
30 July 2005	Jefferson receives $100,000 in cash (indictment)
31 July 2005	Vice President leaves the United States (Government's memorandum, Part 75)
1 August 2005	Jefferson says he "delivered the 'African art'" (indictment)
3 August 2005	$90,000 found in Jefferson's freezer (indictment, affidavit, CA4)

58.2 Source

Indictment, pp. 24 to 34.

Grade (A) for the allegations in an indictment of Jefferson.

58.3 What this does not establish

An indictment is an accusation against Jefferson. The statement that the official "had agreed to accept" is, as paragraph 123 itself frames it, what Jefferson told the co-operating witness. No paragraph alleges that the official received any money; paragraph 138 alleges that $90,000 of it was in Jefferson's freezer.

58.4 What runs the other way

The jury acquitted Jefferson on the one count that charged the bribe itself (Part 74), and the Government later wrote that he "ultimately failed to deliver the $100,000.00 in cash to the Nigerian Vice President before the Vice President departed the United States on July 31, 2005" (Part 75). Atiku's account of the meetings is in Parts 63 and 67.

PART 59 — The Government said the Vice President's staff forwarded Jefferson's letter to NITEL the day after his visit

59.1 What the brief says

The Government's Fourth Circuit brief: "Indeed, the day after defendant visited him, VP Abubakar's staff forwarded to NITEL the defendant's letter to the VP on congressional letterhead promoting the iGate/W2-IBBS venture as good for both Nigeria and NITEL (JA5620-24)."

59.2 Source

Government's CA4 brief, 10 March 2011, brief p. 26, citing Joint Appendix pages 5620 to 5624.

Grade (A) for the Government's statement. The trial exhibit it cites has not been seen.

59.3 What this does not establish

The statement does not show that forwarding a foreign legislator's letter to the state company concerned was improper, or that the Vice President personally directed it. Routing correspondence to the relevant agency is ordinary office practice.

59.4 What runs the other way

In the US record this dossier holds, this is the only act alleged against his office. The Federal Government portal's statement of 2006 described a similar step in his favour: "the proposal for the communication project was forwarded to the Ministry of Communications by his office, using the official channel" (Part 63). The two accounts differ on where it was sent, and the exhibit that would settle it is not public.

PART 60 — The size of the "back-end" share, and a $1 million reserve for "other project costs" that was never paid

60.1 What the papers say

The Government's brief describes a "'goodwill' 'front-end' payment of $500,000 and a 'back-end' payment of 50% of Rosecom's share of the joint venture". The sentencing memorandum speaks of "a 'back end' payment amounting to 12.5% of the joint venture's profits". The indictment says "at least half of Nigerian Company B's share" (para. 125).

The brief also says that in late July 2005 Jefferson told Ms Mody to make wire transfers "totaling nearly $9 million" and to reserve "$1 million ... for 'other project costs,' which was code for bribes to foreign government officials". Its footnote 14: "These transfers never took place as the FBI executed multiple search warrants". The Fourth Circuit records the sheet as listing "$1,000,000 to the 'Global Energy Account'".

60.2 Sources

Government's CA4 brief, brief pp. 24 and 26, and p. 25 n. 14; Sentencing Memorandum, p. 7; Indictment, para. 125; CA4 slip op. p. 21.

Grade (A) for each text. **(C)** for the reconciliation that the figures agree if Rosecom held a quarter of the venture (half of 25 per cent is 12.5 per cent); the share is not stated in the papers held.

60.3 What this does not establish

The papers do not show that any share was ever transferred, or which officials, if any, the "other project costs" were meant for.

60.4 What runs the other way

No version alleges that a share was given, and the venture never operated. On the Government's own account, no part of the $1 million was paid.

PART 61 — The FBI affidavit of May 2006: what the document is

61.1 What the record shows

The affidavit is a 95-page scanned document headed "UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA ... In the Matter of the Search of RAYBURN HOUSE OFFICE BUILDING ROOM NUMBER 2113 ... SEARCH WARRANT CASE NUMBER: 06-231 M-01". The warrant issued on the affidavit of Timothy R. Thibault, in support of a search of Jefferson's congressional office. The names of the Nigerian official and of other persons are blacked out throughout. NPR published it with its report of 22 May 2006, and this dossier retrieved the copy from the Wayback Machine.

61.2 Source

NPR, "Document: Congressman on Tape Taking $100,000", 22 May 2006, attached PDF (npr.org/documents/2006/may/sw_redacted.pdf), Wayback capture. Read by OCR at 150 dpi.

Grade (A) for the redacted affidavit as published.

61.3 What this does not establish

The affidavit does not name Atiku Abubakar. The identification of the redacted "Vice President" and the redacted Potomac host rests on the surrounding details and on press reports of the day. It is not the warrant for the search of the Potomac house on 3 August 2005, which this dossier has not found (Part 64). An affidavit is an agent's sworn account offered to obtain a warrant; it is one side's untested statement. The OCR has errors; every quotation from it in this book has been checked against the page images of the published scan.

61.4 What runs the other way

The Federal Government portal's statement of May 2006, headed "FBI Clears Atiku", relied on this document (Part 63), and the two can now be read side by side.

PART 62 — What the affidavit says about the Nigerian official and the $100,000

62.1 What the affidavit says

Paragraph 12: "Congressman Jefferson has also discussed, with CW-1 and others, the payment of bribes to high-ranking foreign government officials to promote the business ventures in Africa. With regard to the Nigerian business venture, Jefferson discussed the making of payments to high-ranking government officials there, including [redacted]. Congressman Jefferson met with [redacted] on July 18, 2005, in Potomac, Maryland. According to Congressman Jefferson, [redacted] agreed to help secure the necessary approvals ... to commence operations in Nigeria in exchange for at least 50% of the profits planned to be received by CW-1's Nigerian partner." Jefferson "discussed with CW-1 the payment of a substantial monetary sum by CW-1 to [redacted] (in the range of up to $500,000) before the commencement of business operations in Nigeria."

Paragraph 12 continues: on 30 July 2005, at the Ritz-Carlton Pentagon City, the witness gave Jefferson "$100,000 cash concealed in a leather briefcase for the sole purpose that it would be forwarded to [redacted]". "During a search of Congressman Jefferson's Washington, D.C. residence, executed on August 3, 2005, $90,000 of the cash previously delivered by CW-1, was found in Jefferson's freezer concealed inside frozen food containers."

Paragraph 56: on 1 August 2005, asked whether he had delivered it, Jefferson said "I gave him the African art that you gave me and he was very pleased". The agent states that the witness had given Jefferson no African art and that he believes the phrase referred "in a cryptic fashion to the $100,000 cash". Paragraph 57 and footnote 17: the serial numbers of the $100 bills in the freezer "all matched" those photocopied before delivery. Paragraph 58: two payments to a legislative assistant, $4,800 as a loan and $4,900 delivered "to the government" by Jefferson's attorney on 13 September 2005, "substantially account for the missing $10,000 that was not found in Congressman Jefferson's freezer."

Re-added: $90,000 + $4,800 + $4,900 = $99,700, which is why the affiant writes "substantially". **(C)**

62.2 Source

As Part 61.

Grade (A) for what the affidavit says.

62.3 What this does not establish

The affidavit contains no statement about the official's own conduct beyond what Jefferson is recorded as saying about him. What the official is said to have "agreed" is Jefferson's account, reported by the agent. On the money, the affidavit's account is that $90,000 was in the freezer and the remaining $10,000 is "substantially" accounted for by the two payments. It does not say in terms that nothing reached the official, and it was written three years before trial.

62.4 What runs the other way

The later US record is stronger on the money than the affidavit: the Government's own sentencing memorandum and appeal brief say the cash was not delivered to the Vice President before he left (Part 75). The "African art" remark, the strongest line against him in the affidavit, is Jefferson's statement to the witness on 1 August, the day after the Vice President had left the country.

PART 63 — "FBI Clears Atiku": the Federal Government portal's statement of May 2006, tested against the affidavit

63.1 What the statement says

A press statement on the Federal Government's portal, nigeria.gov.ng, under the heading "FBI Clears Atiku": "Vice President Atiku Abubakar has been cleared of any wrongdoing in the celebrated investigation of American Congressman, William Jefferson ... The affidavit revealed that FBI investigation confirmed that Jefferson collected $100,000 ... The money was never passed to Vice President Abubakar. Instead, Jefferson kept the money in his home although in a taped FBI sting, he said that he passed the money to Abubakar." It says the money "was found stuffed in his freezer" on 3 August 2005. It adds that "He maintained that he met Jefferson on the introduction of the Nigerian Embassy in the United States", and that "the proposal for the communication project was forwarded to the Ministry of Communications by his office, using the official channel."

A year later, when the indictment was unsealed, his spokesman Garba Shehu told NBC News that he "has always denied wrongdoing in the matter" and "has only had official interaction with the congressman, who the vice president felt deserved a hearing because he was a ranking member of the U.S. Congress ... The vice president was in no way cited in this thing, so we feel vindicated."

63.2 Sources

Federal Government of Nigeria portal, "FBI Clears Atiku" (page footer "Last updated: Wednesday, May 24, 2006"; Wayback capture of 17 September 2006). The page names no issuing office. NBC News, 4 June 2007.

Grade (A) for the wording of the portal statement. **Grade (B)** for the NBC quotation. **(C)** for the comparison with the affidavit.

63.3 What this does not establish

"FBI Clears Atiku" is the wording of the Federal Government portal, not of the FBI. The affidavit contains no statement that the FBI "cleared" anyone, and no US agency has been found saying so. The statement dates the meeting with Jefferson to 1 August; the US papers date the Potomac meeting to 18 July 2005 and his departure from the United States to 31 July 2005. The 1 August date is the date of the "African art" call. On the US record, the statement has the date of the meeting wrong.

63.4 What runs the other way

The statement's core factual claim, that the $100,000 was not passed on and was found in Jefferson's freezer, is consistent with the affidavit and with the later trial papers (Parts 62 and 75). Both his denials are consistent with the later US record that the cash stayed with Jefferson. In the other direction, the affidavit records Jefferson saying the official agreed to help in exchange for "at least 50% of the profits planned to be received by CW-1's Nigerian partner", which the statement does not mention, and the later papers go further than the affidavit in naming him (Parts 66 and 77).

PART 64 — The search of the Potomac house on 3 August 2005

64.1 What the record shows

The Fourth Circuit records that on 3 August 2005 the FBI executed six search warrants, including at "(5) Vice President Abubakar's Potomac, Maryland residence". The PSI report (p. 187) says that "In August 2005, after her residence was searched in connection with the Congressman Jefferson investigation", Mr Weidenfeld recommended a criminal defence lawyer and acted as co-counsel. A Chevy Chase compliance officer later obtained a redacted copy of the Rayburn warrant, and the report quotes it: "a confidential witness revealed that Representative Jefferson intended to funnel monetary bribes to the confidential witness, and ultimately to Nigerian officials through a charitable foundation" (p. 209).

The Potomac warrant's affidavit has not been found. Two Maryland court opinions of 2006 on its unsealing have, and they identify the house as Ms Douglas's residence (Part 65). The Rayburn affidavit refers to the 3 August search of Jefferson's own home but not to the Potomac house. FindLaw's former copies of the Jefferson papers are not archived and the site now refuses access. The Virginia docket lists only a stipulation about photographs taken during the Potomac search (Doc 524), which is not in the free record.

64.2 Sources

CA4 slip op. pp. 22 to 23; PSI Report, pp. 187, 209; searches of the Wayback Machine and CourtListener, October 2026.

Grade (A) for the statements. **(C)** for the negative search.

64.3 What this does not establish

A search warrant is issued on probable cause that evidence of someone's crime, here Jefferson's, will be found at a place. It is not an accusation against the occupant. No US record found says what, if anything, was taken from the Potomac house. The Potomac warrant may exist under seal in Maryland or in the paid federal court system.

64.4 What runs the other way

No charge followed against Ms Douglas or against him.

PART 65 — A Maryland federal court identified the house searched on 3 August 2005 as Ms Douglas's residence, and ordered the warrant affidavit unsealed except for its wiretap paragraphs

65.1 What the record says

In the Matter of the Search of [address withheld], Potomac, Maryland, D. Md. Misc. No. 06-MC-0035, a press application by the Washington Post. Magistrate Judge Connelly's memorandum opinion of 8 May 2006, p. 1: "On August 2, 2005, Special Agent Edward S. Cooper of the Federal Bureau of Investigation ("FBI") presented to this Court an application and affidavit for a search warrant ... The location to be searched is the residence of Jennifer E. Douglas, also known as

Jamilah Jennifer Atiku-Abubakar, a wife of the Vice President of Nigeria." The warrant, number 05-2890 WC, was issued on 2 August and "executed on the following morning, August 3, 2005" (p. 2). The Government told the court it "can no longer assert that there are compelling governmental interests in keeping the affidavit sealed. The government does not oppose the Motion" (p. 4). The court ordered the affidavit unsealed, except that "paragraph 7 and all of paragraphs 40 through 44", which contain wiretap material, "will remain under seal" (p. 5). "The owners and/or residents of the searched address ... have not responded to The Post's motion" (p. 1).

District Judge Williams affirmed on 1 June 2006 (p. 8). His opinion records that "The owners of the searched address declined to file a response to the motion to unseal, despite an express invitation from the court to do so" (p. 2), and that "Congressman Jefferson has not been indicted and has denied any wrongdoing" (p. 2 n. 1). It calls the house "the home of Atiku Abubakar, a wife of the Vice President of Nigeria", a slip; the magistrate's description is the accurate one.

65.2 Source

CourtListener (RECAP), D. Md. 06-MC-0035, Doc 21 (9 pp., a scan read by OCR and checked against the page images): https://storage.courtlistener.com/recap/gov.uscourts.mdd.137488/gov.uscourts.mdd.137488.21.0.pdf; Doc 34 (8 pp.): https://storage.courtlistener.com/recap/gov.uscourts.mdd.137488/gov.uscourts.mdd.137488.34.0.pdf. The street address is in the record and is withheld here.

Grade (A).

65.3 What this does not establish

The opinions do not reveal what the affidavit says. Only they are in the free record, and the affidavit itself was not found. The statutes the warrant cites are offences "on the part of Congressman Jefferson" (Doc 21, p. 2). Nothing in either opinion says that Ms Douglas or he was suspected of any offence.

65.4 What runs his way

The Government told the court it no longer needed secrecy, and the opinions name no Nigerian target. The household's decision not to take part in a press-access dispute is recorded without comment by the court, and nothing is inferred from it here. No charge followed against either of them (Part 80).

SUPPLEMENT VIII — United States v Jefferson: the Trial, the Verdict and After

> **Scope note.** This supplement follows the Jefferson case from the pre-trial ruling of January 2009, in which the court recorded the Government's label for him, to the trial judge's ruling of October 2017. It includes the one count that charged the bribe to "Nigerian Official A" by itself, on which the jury acquitted Jefferson, and the Government's own explanation of that acquittal. The trial transcripts of the main witnesses and most exhibits are not free and have not been read.

PART 66 — The Government's label: "unindicted coconspirators"

66.1 What the court recorded

Judge Ellis's memorandum opinion of 23 January 2009, on Jefferson's request to depose witnesses in Nigeria: "The government has identified Jennifer Douglas Abubakar, Atiku Abubakar, and Suleiman Yahyah as unindicted coconspirators with regard to the conspiracy to violate the FCPA. Additionally, count 11 of the Indictment charges defendant with violating the FCPA based on his alleged bribery of Atiku Abubakar." Later: "the government stresses the status of the prospective deponents as unindicted coconspirators, arguing that such witnesses may be more likely to commit perjury."

On the same page as the label the court recorded: "Atiku Abubakar has repeatedly denied any involvement in wrongdoing with defendant and has released several public statements to that effect." And it rejected the Government's argument: "The status of the witnesses as unindicted coconspirators does not, however, represent a sound basis for denying defendant's request" (p. 19).

66.2 Source

United States v Jefferson, Memorandum Opinion, Doc 285, 23 January 2009, pp. 3, 19 (RECAP copy).

Grade (A).

66.3 What this does not establish

The opinion records no charge and no finding. "Unindicted coconspirator" is the label prosecutors give a person they allege took part in a conspiracy but do not charge. No court found that he conspired. He was never indicted, and so he never had a forum in which to answer.

66.4 What runs the other way

In the same opinion the court printed his denial and refused to treat the label as a reason to doubt the witnesses. Of everything in the American record, this label weighs heaviest, and this book does not print it without those two sentences.

PART 67 — His denial in his own words, and Ms Douglas's denial before the grand jury

67.1 What the court recorded

Footnote 5 of the same opinion: "when Mr. Abubakar was interviewed on NPR on April 17, 2007, the interviewer asked him, 'And do you deny asking for, being offered, or receiving any money of any kind from Congressman Jefferson or any source connected with him?' Mr. Abubakar responded, 'Absolutely I deny that. Absolutely I know nothing like that. Absolutely not.'" The footnote also quotes the New York Times of 20 July 2006: his Washington lawyers said "Mr. Jefferson had never 'suggested--in any way--providing any personal economic benefits' to him."

The opinion records a Government letter of 7 February 2008 to Jefferson's lawyers: Jennifer Douglas Abubakar "had testified before the grand jury and had 'denied that [defendant] talked to her about his interest in paying her husband money.'" The letter acknowledged that "Messrs. Abubakar and Yahyah have made statements either through their lawyers, to the media, or to Nigerian authorities denying any role in paying or accepting bribes".

67.2 Source

Doc 285, pp. 3 to 4 and n. 5.

Grade (A) for the court's quotations. **Grade (B)** for the interview itself, which has not been retrieved.

67.3 What this does not establish

The record does not show that the denials are true. His were not made on oath. Grand jury transcripts are not public, so what else she said is unknown.

67.4 What runs the other way

The denials are recorded by a US federal court, in the very opinion that carries the "unindicted coconspirator" label. Her denial was sworn, and it contradicts indictment paragraphs 101 and 102, which rest on Jefferson's taped statements (Part 54). The trial jury never heard her.

PART 68 — He would not come to the United States to testify or be deposed; the defence expected him to say no bribe was offered

68.1 What the court recorded

Doc 285, p. 2: "Atiku Abubakar and Suleiman Yahyah will not consent to being deposed, either in the United States or in Nigeria". Page 10: "defense counsel has represented that he has been advised by Mr. Abubakar's American counsel that Mr. Abubakar is unwilling to appear voluntarily in the United States for trial. Yet, the government notes that a Nigerian newspaper has reported an aide of Mr. Abubakar as stating that 'both Atiku and his wife had offered to testify

at the court but were told they were not needed.'" Footnote 14: "The article does not disclose who told the Abubakars they were not needed at trial." The court found him "unavailable".

Footnote 17: "defendant predicts that Mr. Abubakar would testify that defendant did not offer to pay him a bribe during their July 18, 2005, meeting". Page 13: "the government conceded at oral argument that in the event the witnesses testified that the conversations alleged in the Indictment did not occur and that they never agreed with defendant to violate the FCPA, such testimony would be exculpatory for defendant." Footnote 20: defence counsel said Mr Abubakar's counsel had told him "that Mr. Abubakar denies that he had any corrupt conversation with defendant along the lines alleged in the Indictment"; the court gave this "no weight" because it was not in the briefs. The judge called the press reports of his denials "at best, a marginally reliable indicator of how the witnesses would likely testify" (p. 16).

68.2 Source

Doc 285, pp. 2, 10 to 16 and nn. 14 to 20.

Grade (A) for the court's text. **Grade (B)** for the newspaper report it cites.

68.3 What this does not establish

The record does not say why he declined, or what he would have said on oath. A foreign national has no duty to travel to testify in another man's trial, and someone prosecutors have called a coconspirator has obvious reasons to take legal advice before speaking.

68.4 What runs the other way

The record cuts both ways here. The Government accepted that his expected account would help Jefferson, and his US lawyer told the defence that he denied any corrupt conversation. Yet it was the defence, not the prosecution, that wanted his sworn evidence, and his refusal to give it limits what his public denials can carry. The aide who said he offered to testify is not named.

PART 69 — The court sent a letter rogatory to Nigeria's courts, and rejected the Government's argument about prosecutors' safety

69.1 What the court ordered

Defence counsel "sought, but was unable to obtain" affidavits on whether the witnesses would waive their right to remain silent. The court ordered "a letter rogatory ... requesting the appropriate Nigerian judicial authority to examine Mr. Abubakar and Mr. Yahyah by written interrogatories regarding their willingness to waive their Fifth Amendment rights and answer questions fully in a later deposition", and whether they would come to the United States "at defendant's expense". "The letter rogatory will be sent directly to the Supreme Court of Nigeria and the Federal High Court of Nigeria ... Sixty days will be allotted ... If no responses are received, the available information does not warrant authorizing Rule 15 depositions."

The Government had argued that "concern for the safety of the lawyers in this case, particularly the prosecutors who have made allegations against Nigeria's former vice president, should outweigh the defendant's interest". The judge answered: "Here, there has been no persuasive showing that a trip to Nigeria to take depositions would place prosecutors or counsel in jeopardy" (p. 21).

69.2 Source

Doc 285, pp. 17 to 21, 26 to 27.

Grade (A).

69.3 What this does not establish

This dossier holds no record of any answer from Nigeria. On 8 June 2009 the court denied the depositions and directed that the letter rogatory be withdrawn (Part 70). The trial began in June 2009 without his evidence.

69.4 What runs the other way

The court took formal steps to obtain his account; no account is on the public record. And the judge rejected an argument that implied danger from the former Vice President's side.

PART 70 — "Absolutely I deny that", and "offered to testify ... but were told they were not needed": what the court record shows about his evidence

70.1 His words

On NPR on 17 April 2007, asked whether he denied "asking for, being offered, or receiving any money of any kind from Congressman Jefferson or any source connected with him", he said: "Absolutely I deny that. Absolutely I know nothing like that. Absolutely not." An aide was reported in a Nigerian newspaper as saying that "both Atiku and his wife had offered to testify at the court but were told they were not needed" (Part 68). His adviser Paul Ibe said in September 2020 that he "is not under any U.S. watch list, neither has he been charged, or will ever be charged" (Part 89).

70.2 The documents

Judge Ellis's memorandum opinion of 23 January 2009, p. 3: "The government has identified Jennifer Douglas Abubakar, Atiku Abubakar, and Suleiman Yahyah as unindicted coconspirators with regard to the conspiracy to violate the FCPA"; n. 2: "Atiku Abubakar is referred to in the Indictment as 'Nigerian Official A.'" P. 2: he and Mr Yahyah "will not consent to being deposed, either in the United States or in Nigeria". The court found him "unavailable" (Parts 66 to 68).

The docket. Entry 208, 17 July 2008: "ORDERED that a subpoena shall issue requiring the appearance of Jennifer Douglas Abubakar as a witness at trial in this matter", with the defence motion "UNDER ADVISEMENT with respect to Atiku Abubakar and Suleiman Yahyah". Entry 424, 8 June 2009: "defendant's motion, pursuant to Rule 15(a), Fed. R. Crim. P., to take the depositions of Atiku Abubakar and Suleiman Yahyah and for the issuance of letters rogatory to secure the depositions in Nigeria (Dkt. Nos. 184, 186) is DENIED. The government is DIRECTED to advise the U.S. Embassy in Nigeria that the preliminary letter rogatory has been withdrawn."

70.3 What it shows

In a public opinion of January 2009, a US federal court identified him as the indictment's "Nigerian Official A" and recorded the Government's label for him. It was Jefferson's defence that asked for his evidence, expecting him to say no bribe was offered (Part 68). He declined through counsel to be deposed. In June 2009, as the trial opened, the court refused the depositions and withdrew the letter rogatory to Nigeria. His denial was never given on oath and never tested.

70.4 Sources

United States v Jefferson, E.D. Va. 1:07-cr-209, Memorandum Opinion, Doc 285, 23 January 2009, pp. 2 to 4, 10 and nn. 2 and 5 (RECAP copy); docket entries 208 and 424, as returned by CourtListener's search service, 22 October 2026. The Guardian (Nigeria), September 2020.

Grade (A) for the opinion and the docket text. **(B)** for the 2020 statement and the aide's reported words.

70.5 What this does not establish

The record does not establish that he asked for or received any money. "Unindicted coconspirator" is a prosecutor's label, not a charge or a finding, and no court found that he conspired. The reasons for the order of June 2009 were not read, and whether Ms Douglas testified at trial is not known, because the transcripts are not free.

70.6 What runs his way

The same opinion records his denial and refused to treat the label as a reason to doubt him (Part 66). The jury acquitted Jefferson on count 11, the one count charging the bribe to "Nigerian Official A" by itself (Part 74). The Government wrote that the cash was never delivered, and the trial judge wrote in 2017 that "Jefferson never completed the bribe" (Parts 75 and 78). No US charge has ever been brought against him (Part 80), so the "not charged" part of his adviser's statement is accurate.

PART 71 — A US court said the EFCC's 2006 report was produced in answer to the US Government's request for legal assistance

71.1 What the court said

Footnote 6 of Doc 285 cites "The EFCC Report on Atiku, This Day (Nig.), Sept. 7, 2006 ... (reprinting the report by Nigeria's Economic and Financial Crimes Commission ('EFCC') that was produced in response to the government's MLA Treaty request in this case, in which Mr. Yahyah is reported as stating that 'he is not aware of any issue of payment of 25% of his expected profit to anybody and that there was even no reason for the payment.')."

71.2 Source

Doc 285, p. 4 n. 6.

Grade (A) for the court's description. **Grade (B)** for the content of the report as reprinted in a newspaper.

71.3 What this does not establish

The footnote does not show that the whole EFCC report, which also dealt with the Petroleum Technology Development Fund, was a product of the US request. It speaks of the report "produced in response to" it.

71.4 What runs the other way

The footnote links the EFCC's 2006 report, examined in Section B, to the Jefferson inquiry. That fits the Presidency's account, and it fits his own claim that the PTDF case grew out of an American request. The same footnote records the Nigerian businessman's denial.

PART 72 — The Government asked the jury to be told that "it is not necessary that the payment actually take place"

72.1 What the Government proposed

The Government's proposed jury instructions of 26 May 2009, No. 48: "In this case, the Indictment charges that the then-Vice President of Nigeria, Atiku Abubakar, was a foreign official." No. 43: "The Indictment also charges that Jennifer Douglas Abubakar, a wife of the then-Nigerian Vice President Atiku Abubakar, was a 'domestic concern,' because she is alleged to have been a citizen of the United States." No. 45: "It is not required that the payment actually be made. ... To repeat, it is not necessary that the payment actually take place. Instead, it is the offer or the authorization that completes the crime." No. 50: "It does not matter who suggested that a corrupt offer, payment, promise or gift be made."

72.2 Source

United States v Jefferson, Government's Proposed Jury Instructions, Doc 403, 26 May 2009, pp. 95, 97, 100, 102.

Grade (A).

72.3 What this does not establish

The instructions do not show wrongdoing by either person named. In an FCPA count the "foreign official" is the intended recipient, and the Act does not make a foreign official's receipt of a bribe an American crime. These were one party's proposals, not the court's charge (Part 73).

72.4 What runs the other way

The instructions bear on the acquittal. On the Government's own statement of the law the payment did not need to be made, so the undelivered cash cannot by itself explain the acquittal in law. The Government later put it forward as a likely practical reason (Part 75). No record explains the acquittal, and neither side can use it as proof.

PART 73 — The judge's charge: count 11 turned on Jefferson's movements with the cash on 30 July 2005

73.1 What the court told the jury

The transcript of 30 July 2009 records the court's charge. Count 11 alleged that "on or about July 30th, 2005, Defendant Jefferson drove his car with $100,000 in cash from Arlington, Virginia ... to Washington, DC, and on the same day drove his car from Alexandria, Virginia ... to the Rayburn Office ... to prepare a package to be delivered to the then-Vice-President Abubakar." "The government is not required to prove that the defendant violated the Foreign Corrupt Practices Act in both ways that are alleged. But each juror must agree with all the other jurors that the crime was committed in the same way."

On count 1, the conspiracy, the court read the persons named in the overt acts: "Andrea Jefferson and ANJ, Vernon Jackson and iGate, Dumebi Kachikwu and NDTV, Brett Pfeffer and W2-IBBS, and IBBS, and Suleiman Yahyah and Rosecom, and Atiku Abubakar and Jennifer Douglas Abubakar."

73.2 Source

Reporter's transcript, jury trial, 30 July 2009, Doc 684, pp. 40, 76 to 77, 86 to 87 (RECAP copy).

Grade (A).

73.3 What this does not establish

Verdict forms give no reasons, so the record does not say why the jury acquitted on count 11. It also does not show that the jury found any overt act involving him proved, because the count 1 verdict needed only one object and one overt act.

73.4 What runs the other way

Count 11 asked the jury about Jefferson's own movements that day, under a unanimity rule, and an acquittal on it says nothing about the Vice President either way. To be named among persons "involved in" the overt acts, as the Government alleged them, is not to be a party to an agreement. The same list includes the venture companies, and no one alleged they were conspirators in the bribe.

PART 74 — The jury acquitted Jefferson on count 11, the one count charging the bribe to "Nigerian Official A" by itself

74.1 What the record shows

Count 11 of the indictment (pp. 55 to 56) charged Jefferson with a substantive FCPA offence: the offer and promise of "an up-front monetary payment, including an immediate payment of $100,000.00 in cash, and a later payment that would consist of a share of the Nigerian Joint Venture's future profits, to any foreign official, that is, Nigerian Government Official A". The Fourth Circuit: "The jury acquitted Jefferson on Counts 5, 8, and 9 (honest services wire fraud offenses), Count 11 (the foreign corrupt practices offense), and Count 15 (the obstruction of justice offense)." By its verdict of 5 August 2009 the jury convicted on eleven of sixteen counts, including count 1, a conspiracy with three objects, one of which was the FCPA bribe of the Vice President. The Fourth Circuit affirmed every conviction except count 10, which it vacated for want of venue.

The trial judge's order of 8 August 2009 records: "The only count on which defendant did not seek a judgment of acquittal was Count 11, which charged defendant with a substantive violation of the Foreign Corrupt Practices Act."

74.2 Sources

Indictment, pp. 55 to 56; CA4 slip op. p. 8 n. 6, p. 64; Order denying the Rule 29 motion, Doc 571, 8 August 2009, p. 2 n. 1; judgment of 13 November 2009. The scanned verdict form (Doc 549) is hard to read in its text layer, so the count-by-count result is taken from the Fourth Circuit.

Grade (A).

74.3 What this does not establish

An acquittal of Jefferson is not a finding about Atiku either way. The count 1 verdict did not require the jury to say which object of the conspiracy it found proved.

74.4 What runs the other way

The only count that charged a bribe to "Nigerian Official A" by itself ended in acquittal. The jury reached that result on its own; the judge made no ruling of law on the count, because the defence had not asked for one. The acquittal is entered in the register of findings in his favour, with these limits attached.

PART 75 — The Government's own explanation: Jefferson "failed to deliver the $100,000.00 in cash to the Nigerian Vice President before the Vice President departed the United States on July 31, 2005"

75.1 What the Government wrote

Sentencing memorandum, footnote 2: "The government recognizes that the jury returned a verdict of 'not guilty' to the charge contained in Count 11 of the indictment, a substantive violation of the Foreign Corrupt Practices Act. The government believes that the jury found Congressman Jefferson not guilty on Count 11, at least in part, because he ultimately failed to deliver the $100,000.00 in cash to the Nigerian Vice President before the Vice President departed the

United States on July 31, 2005. ... the government recognizes that such a split verdict can never be completely confirmed because the conspiracy charged in Count 1 contained three objects, one of them being the charge related to the bribe of the Vice President of Nigeria. The verdict form ... did not require the jury to delineate which, if not all, of the objects charged in the conspiracy in Count 1 were found to have been proved".

The Government's appeal brief of 2011, in its statement of facts: "They agreed to make a partial up-front payment to VP Abubakar before he left the U.S., and on July 30, 2005, Mody delivered $100,000 in cash to defendant for this purpose ... Defendant, however, was unable to deliver the cash before the VP left the country, and on August 5th, FBI agents found $90,000 of this cash concealed in defendant's freezer".

75.2 Sources

Government's Sentencing Memorandum, Doc 598, 6 November 2009, p. 7 n. 2: https://www.justice.gov/criminal/fraud/fcpa/cases/jeffersonw/11-06-09jefferson-sent-memo.pdf; Government's CA4 brief, brief p. 26.

Grade (A).

75.3 What this does not establish

The Government's view of the jury's reasoning is, as it concedes, a surmise. These sentences do not say whether the official knew of the planned payment.

75.4 What runs the other way

In court filings, the US Government itself wrote that the cash was not delivered to the Vice President. No primary record gives stronger support to his position that he received nothing. The dates differ in one respect: the brief puts the freezer find on "August 5th", while the affidavit and the Fourth Circuit date the search to 3 August 2005.

PART 76 — The sentencing papers: "an extraordinary and historically unprecedented agreement to bribe the then-sitting Vice President of Nigeria"

76.1 What the Government wrote

Sentencing memorandum, p. 1: Jefferson's crimes "included no fewer than eleven distinct bribe schemes as well as a conspiracy involving an extraordinary and historically unprecedented agreement to bribe the then-sitting Vice President of Nigeria, Atiku Abubakar." Page 7: "Congressman Jefferson explained to Lori Mody that he had offered, and the Vice President had agreed to receive, a bribe in return for securing all necessary approvals from NITEL." Page 18: the evidence "involving Congressman Jefferson's efforts to bribe the Vice President of Nigeria likely resulted in a negative effect on the United States' ability to hold itself out as a role model".

The Government's response to the defence sentencing memorandum (12 November 2009): "Count 1 of the Indictment addresses Congressman Jefferson's bribe solicitations of iGate, NDTV, the companies controlled by Lori Mody ... and the defendant's bribe agreement with the Vice President of Nigeria. At trial, the government played over 100 clips of recordings". The Government asked for a sentence of 324 to 405 months. Judgment against Jefferson was entered on 13 November 2009.

76.2 Sources

Sentencing Memorandum, Doc 598, pp. 1, 6 to 7, 18; Government's Response to the Defendant's Sentencing Memorandum, Doc 615, 12 November 2009, p. 4; Judgment, 13 November 2009.

Grade (A).

76.3 What this does not establish

The memorandum does not establish that such an agreement existed. It is the prosecution arguing for a sentence, after the jury had acquitted on count 11. "Agreement to bribe" describes Jefferson's conspiracy with others. "The Vice President had agreed to receive" is reported as what Jefferson told Ms Mody on tape, not as independent evidence of anything the Vice President said or did.

76.4 What runs the other way

The same memorandum's footnote 2 says the cash was not delivered (Part 75). The Government never charged the other supposed party to the "agreement". His adviser wrote in 2026: "Jefferson's conviction cannot simply become Atiku's conviction by association" (Part 89).

PART 77 — The Fourth Circuit, 2012: "Jefferson met with and agreed make [sic] bribe payments to Atiku Abubakar", on facts stated "in the light most favorable to the government"

77.1 What the court wrote

Footnote 14 of the opinion: "The relevant facts are spelled out herein in the light most favorable to the government, as the prevailing party at trial." The text then reads: "Pursuant to his discussions with Mody, Jefferson met with and agreed make [sic] bribe payments to Atiku Abubakar, the Vice President of Nigeria. Indeed, Jefferson received $100,000 in cash from Mody for the purpose of bribing Abubakar." Later: "To secure NITEL's cooperation, Jefferson met with Nigerian Vice President Abubakar on July 18, 2005, and offered him a percentage of the profits from the iGate-Mody venture. ... Despite indicating to Mody on August 1, 2005, that he had already delivered the $100,000 cash payment to Abubakar, Jefferson was still in possession of at least $90,000 of the bribe money." The FBI found "$90,000 of the marked Abubakar cash ... concealed in frozen food boxes in the freezer."

The words "agreed make" are as printed in the opinion; a "to" is missing.

77.2 Source

United States v Jefferson, US Court of Appeals for the Fourth Circuit, No. 09-5130, amended opinion filed 29 March 2012, slip op. pp. 14 n. 14, 15, 22 to 23.

Grade (A).

77.3 What this does not establish

In footnote 14 the court said it was stating the facts in the light most favourable to the Government. The passage contains no findings that Atiku agreed to or received a bribe. The opinion says Jefferson "offered him" a share; it does not say he accepted. "Agreed make bribe payments" describes what Jefferson agreed with Ms Mody to do. He was not a party to the appeal and had no opportunity to answer in that court.

77.4 What runs the other way

On the court's own account the money stayed with Jefferson. His adviser's reply of 2026 quotes exactly this passage: "How can a man be still in possession of ninety per cent of what he was supposed to have delivered as bribe money?" (Part 89).

PART 78 — The trial judge, 2017: "Although Jefferson never completed the bribe"

78.1 What the judge wrote

Jefferson later moved to set aside his convictions under 28 U.S.C. 2255. Judge Ellis's memorandum opinion of 4 October 2017 granted the motion in part and denied it in part, holding that an error in the jury instructions "was not harmless with respect to Counts 3, 4, 6, 7, 12, 13, and 14". On the FCPA conspiracy he wrote: "the record overwhelmingly supports the FCPA conspiracy charge. ... Most egregiously, Jefferson accepted money from Mody, an FBI informant, for the purpose of bribing the Vice President of Nigeria and concealed that money in his freezer. Although Jefferson never completed the bribe, completion of the act is not necessary to prove that Jefferson took part in a conspiracy to violate the FCPA."

78.2 Source

United States v Jefferson, Memorandum Opinion on the motion under 28 U.S.C. 2255, Doc 784, 4 October 2017, pp. 1, 26 (RECAP copy).

Grade (A).

78.3 What this does not establish

The opinion makes no finding against the Vice President. The conspiracy was Jefferson's with others. "For the purpose of bribing" describes Jefferson's purpose.

78.4 What runs the other way

Eight years after the trial, a federal judge wrote that the bribe was never completed. The same judge called the evidence of a conspiracy to bribe the Vice President overwhelming. This book quotes the two sentences together, and neither should be used without the other.

SUPPLEMENT IX — Bonny Island, No Charge, the Visa Years and the Lobbyists

> **Scope note.** This supplement covers the remaining American records: the Bonny Island bribery cases, in which he is sometimes said to figure; the absence of any US charge against him; the visa question between 2007 and 2019; and the foreign-agent registrations filed in Washington in his name or his party's from 2005 to 2026. Registering under the Foreign Agents Registration Act (FARA) is the agent's legal duty. Lobbying, and paying for it, are lawful. The US Senate's lobbying database refused access throughout the research for this book, so FARA is the only lobbying record used. The supplement ends with his own answers on the US matters.

PART 79 — The Bonny Island papers speak of "top-level executive branch officials", and never of the Vice President

79.1 What the record shows

The Information against Kellogg Brown & Root (S.D. Tex. 4:09-cr-00071, 6 February 2009) says the TSKJ joint venture hired a consulting company "to pay bribes to high-level Nigerian government officials, including top-level executive branch officials", and that Albert Stanley and others "met with three successive holders of a top-level office in the executive branch of the Government of Nigeria". It records that in November 1994 "the first top-level executive branch official of the Government of Nigeria would get $40-45 million of that fee", and describes meetings in Abuja with a "first", "second" and "third top-level executive branch official".

The KBR Information and plea agreement, the Stanley Information and plea agreement, the Tesler and Chodan indictment, the Informations against Technip, Snamprogetti and JGC, and the SEC's 2009 complaint against Halliburton and KBR were searched for "Vice President", "Vice-President", "V.P.", "Abubakar" and "Atiku". The only hits are company officers' titles, such as KBR's "Senior Vice President and General Counsel" and a defendant's title as "sales vice president". None refers to the Vice President of Nigeria.

79.2 Sources

US Department of Justice, FCPA case papers for Kellogg Brown & Root LLC, Albert Jackson Stanley, Jeffrey Tesler and Wojciech Chodan, Technip S.A., Snamprogetti Netherlands B.V. and JGC Corporation, as published at https://www.justice.gov/criminal/fraud/fcpa/cases/; SEC v Halliburton Company and KBR, Inc., complaint, 2009.

Grade (A) for the negative result on the text of these documents.

79.3 What this does not establish

The papers do not identify the "top-level office". That three successive holders served between 1994 and 2002 points to heads of state rather than a vice president, but that is this dossier's inference and the book does not identify any official from these papers. **(C)** The 2012 Information against Marubeni is an image-only document and was not searched.

79.4 What runs the other way

Nothing in the American Bonny Island record links him to the TSKJ bribes, and on the US record that counts in his favour.

PART 80 — No US charge, indictment or enforcement action against him has been found

80.1 What was searched

No indictment, information, complaint or civil action by the Department of Justice, the SEC or any other US agency naming Atiku Abubakar was found in the Justice Department's FCPA case pages (Jefferson, Siemens, KBR and the TSKJ companies), in the SEC complaints read, or in a search of the free federal court archive on CourtListener. That search returned only his own 2023 application as a party (Section D) and an unrelated Illinois case of 2002 against another person of the same surname, which is not used. No retraction or clearance by the US Senate or any US agency was found either. When the EFCC's former chairman, Nuhu Ribadu, testified before the House Financial Services Committee on 19 May 2009, he spoke of Halliburton, Siemens and "one governor" who "gave me $15 million cash in a box"; the words "Atiku", "Abubakar" and "Vice President" do not appear anywhere in the printed hearing, Serial No. 111-34 (govinfo CHRG-111hhrg51593, text searched) **(A)**. A claim that Ribadu accused him before Congress is not supported by the record.

80.2 Sources

The US documents cited throughout this section; CourtListener search, 22 October 2026.

Grade (A) for the search as described.

80.3 What this does not establish

It does not establish that no US investigation of him ever existed. The result is negative: he is absent from these sources, which is not proof that no sealed or non-public matter exists. The Chevy Chase memorandum of 2006 speculated that the Jefferson inquiry could spread (Part 25), and the SEC in January 2010 had "an ongoing investigation into individuals" (Part 4).

80.4 What runs the other way

No public statement from the US Government that he was not charged or not under investigation was found either. The statements on the record that he was never charged are his own (Part 89), and every US record found is consistent with them.

PART 81 — Six registrations while he was Vice President and just after, 2005 to 2009

81.1 What the FARA record shows

The FARA bulk file lists thirteen foreign-principal entries naming him, his campaign or his party between 2005 and 2026. The first six:

AGENT (REGISTRATION NO.)	PRINCIPAL AS WRITTEN	REGISTERED	TERMINATED
J.C. Watts Companies (5641)	"Atiku Abubakar, Vice President of Nigeria"	14 Oct 2005	8 Dec 2005
Alexander Strategy Group (5557)	"Abubakar, H.E. Atiku"	19 Dec 2005	17 Jan 2006
Weidenfeld Law Firm (5740)	"Atiku Abubakar"	23 Mar 2006	29 May 2007
Hill and Knowlton (3301)	"Abubakar, Atibu (through Weidenfeld Law Firm)"	22 May 2006	31 Dec 2007
APCO Worldwide (4561)	"Abubakar, Atiku"	10 May 2007	1 Jun 2007
Qorvis (5483)	"Atiku Abubakar through Weidenfeld Law Group"	30 May 2008	31 Oct 2009

The filings describe the work. J.C. Watts: "One year contract, with a monthly retainer of $10,000", the Exhibit B naming the principal as "Atiku Abubakar, through Interamerica, Inc." Alexander Strategy Group: to "Engage with Legislative and Executive Branches of Government and the news media", and, in its Attachment A, "to promote free and fair elections and the rule of law in Nigeria as well as Foreign Principal's views on democracy", for "$35,000 (thirty-five thousand Dollars) per month" from 1 January to 31 December 2006 (an oral understanding; the registrant "expects a signed contract within the next 30 days"). The registration was terminated on 17 January 2006, and no record read shows that any fee was paid. The Weidenfeld firm: "assistance to those who support a democratic transition in the political leadership of Nigeria", including "Encouraging United States Government officials to articulate the strategic interest of the United States in promoting a democratic transition in the Government of Nigeria"; an attached letter raises a monthly fee "from $8,000 to $13,000", by a letter of 30 September 2005 enclosing the October 2005 invoice and "effective immediately". Hill & Knowlton: "media relations and litigation support" at "$3,500.00 per month" from 1 April 2006. APCO: "to promote positive U.S. - Nigeria relations", over "approximately two months" for "an initial fee of $40,000 plus expenses". Qorvis: "Placed opinion column in numerous media outlets", with "The payment terms have changed as the monthly retainer is now $5,000" (the attached unsigned agreement, addressed to the Weidenfeld Law Firm, had set $20,000 a month for three months).

81.2 Sources

FARA bulk file "FARA_All_ForeignPrincipals.csv" (efile.fara.gov, downloaded 22 October 2026); FARA filings 5641-Exhibit-AB-20051014-2, 5557-Exhibit-AB-20051219-1, 5740-Exhibit-AB-20060323-1, 3301-Exhibit-AB-20060522-8, 4561-Exhibit-AB-20070510-1 and 5483-Exhibit-AB-20080530-13, at https://efile.fara.gov/docs/. The filings before 2010 are page images; they were read by OCR and every quotation was then checked against the page images (22 October 2026).

Grade (A).

81.3 What this does not establish

The filings do not show who paid in each case, or what was done beyond what the agents reported. The role of Interamerica, Inc. is not explained in the pages read. The Weidenfeld filing does not mention a third term; that the "democratic transition" refers to the 2007 handover and the dispute of 2006 is context, not a statement in the filing. The letter raising the Weidenfeld fee is addressed to a person not identified as the payer, and that person is not named here. The Hill & Knowlton filing names no litigation.

81.4 What runs the other way

Nigerian politicians and governments lobby Washington as a matter of course; the same file lists agents for the APC, the Office of the National Security Adviser and the Office of the President. Several of these engagements ended within weeks, and all of them were registered, which is the lawful and public route. President Obasanjo's *My Watch* (2014), in an extract published by Legit.ng, says an associate reported in "the fourth quarter of 2004" that Atiku "had employed two lobby groups in the US and one in the UK" **(B)**. The FARA file shows no registration naming him before J.C. Watts Companies on 14 October 2005 **(A)**. Unregistered work cannot be excluded, but the registered record begins a year after the period Obasanjo describes.

PART 82 — Ballard Partners, 2018: the client was the PDP, at $90,000 a month; one payment of $269,980 is reported

82.1 What the filings show

Ballard Partners' registration of 25 September 2018 names as foreign principal "People's Democratic Party of Nigeria", with the box "Foreign political party" ticked, for "advocacy services relative to US-Nigeria bilateral relations". The contract: "The Firm shall receive from the Client $90,000 a month, payable in quarterly installments ... of $270,000". It is signed for the party by an official whose title is partly legible; Atiku is not named in the text read. The duties clause speaks of "a special focus in the coming months on maintaining political and security conditions free of intimidation and interference in order to ensure the success and fairness of Nigeria's national election for president in 2019".

The supplemental statement for the six months to 30 April 2019 records one receipt: "People's Democratic Party of Nigeria ... 12/4/2018 ... Fee/Reimbursement $ 269,980.00", and describes the work as "Worked on its behalf to promote free and fair elections in Nigeria and gain U.S. support for an increasingly open democracy in Nigeria". Its contact log lists meetings on "U.S.-Nigeria Relations" with State Department staff, including the Office of West African Affairs, and with two Special Assistants to the President, between 12 December 2018 and 4 March 2019. The FARA file gives the termination as 20 March 2019.

Ballard's registration number is 6415. The figure 7070 given by Citizens for Responsibility and Ethics in Washington (CREW), and copied in this dossier's first research notes, does not match the FARA record.

82.2 Sources

FARA filings 6415-Exhibit-AB-20180925-13, 6415-Supplemental-Statement-20181130-3 and 6415-Supplemental-Statement-20190531-4; FARA bulk file.

Grade (A).

82.3 What this does not establish

The filings do not say who in the PDP authorised the contract, or whether his campaign funded the party's payment. The contact log records meetings, not what was said or whether any official acted on it; it also mixes Nigeria entries with entries for other clients.

82.4 What runs the other way

The recorded aim was a free and fair election, a lawful goal. One instalment of about $270,000 against a contract meant to run for at least four quarters suggests the engagement was cut short after the February 2019 election. **(C)**

PART 83 — The visa work: Holland & Knight, paid $50,000 by an American businessman, and a $150,000 letter for an event that never took place

83.1 What the filings show

Holland & Knight registered on 4 February 2021, more than two years after the work: "Atiku Abubakar is a private Nigerian citizen, however he is running for the office of president of Nigeria as head of the Peoples Democratic Party"; its activity was to "Represent Mr. Abubakar with his visa application as his G-28 legal representative and contact non governmental organizations regarding his potential trip to the United States"; "although the engagement letter is dated September 20, 2018, foreign principal notes engagement began September 10, 2018". The firm added: "We do not have any knowledge regarding whether Mr. Abubakar is supervised, directed, controlled, financed, or subsidized by a political party or other foreign principal."

Sada Cumber, a US businessman and former envoy, registered two days earlier: "In Sept. 2018, Amb. Cumber retained the law firm of Holland & Knight to assist in obtaining a visitor's visa to the United States for Nigerian presidential candidate Atiku Abubakar, paying Holland & Knight a total of $50,000 for its services. In Oct. 2018, Amb. Cumber entered into an agreement with representatives of Abubakar to provide strategic direction and advisory services regarding Abubakar's campaign for the presidency of Nigeria. (The latter agreement was not implemented.)" The filing was both a registration and a termination.

John Barnett registered on 12 February 2019, with the aim "Election of Atiku Abubakar to the Presidency of Nigeria". His letter of 29 November 2018 offered "to facilitate your trip to Washington, DC for an event to be hosted on your behalf by the Atlantic Council on December 20, 2018 ... Our fee for this service will be one-hundred fifty thousand dollars ($150,000.00)." He recorded meetings with the US Embassy's political counsellor on 20 November and 10 December 2018 to "Attempt to obtain visa for Atiku Abubakar", and wrote that "The primary purpose ... was to obtain a visa" and that the Atlantic Council meeting "ultimately never occurred".

CREW had written in 2019 that in December 2018 he "hired Holland & Knight LLP to lobby the State Department, House of Representatives, and National Security Council on his behalf regarding 'Visa Issues.'" His campaign group denied, according to a Nigerian news site in 2019, that he paid a lobbyist to enter the United States.

83.2 Sources

FARA filings 3718-Exhibit-AB-20210204-21 (Holland & Knight), 6921-Exhibit-AB-20210202-1 (Sada Cumber) and 6637-Exhibit-AB-20190212-1 (John Barnett); CREW, FOIA request page, 2019; Legit.ng, 2019.

Grade (A) for the FARA filings. **Grade (B)** for CREW and for the campaign group's denial.

83.3 What this does not establish

The Holland & Knight filing does not say why it was made so late, and no enforcement action was found. Nothing shows whether Mr Cumber was repaid by anyone, or whether Mr Barnett's fee was paid; his filing says he was still taking advice on his obligations. The Holland & Knight filing under the Lobbying Disclosure Act, to which CREW referred, could not be searched, because the Senate's database refused access.

83.4 What runs the other way

The filings put the Holland & Knight retainer in September 2018 and say it was paid by Mr Cumber, not by him. That fits his campaign's denial that he paid a lobbyist to get into the country. **(C)** Seeking a visa through a lawyer is lawful, and the work was disclosed.

PART 84 — The visa years and the visit of January 2019

84.1 What the records show

At the PSI hearing of February 2010, the State Department's witness explained that Presidential Proclamation 7750 of January 2004 gave "specific legal authority for U.S officials to deny entry to corrupt officials, those who bribe them, and certain family members of either group who have demonstrably benefited from the corruption in question". His statement does not mention Nigeria or Abubakar.

In 2017 he told ThisDay: "I applied, but wasn't issued a visa. However, they did not decline me categorically either. They've only said my application is going through administrative process." ThisDay reported on 17 January 2019 that he had arrived in Washington, "the first time in over one decade", and quoted his post: "Just arrived Washington DC for a meeting with US government officials, Nigerians living in DC metropolis and the business community." BusinessDay, citing Reuters, wrote that "The U.S. administration has not commented on Atiku's status or his travel", that "several U.S. diplomats and others familiar with the visit told Reuters the former vice president had been banned from entering the United States for the past several years", and that "the travel ban was waived temporarily by the U.S. State Department after lobbyists mounted a campaign". The one State Department comment on record, from an unnamed official: "Assistant Secretary Nagy was pleased to meet with him and share the U.S. government's expectations that Nigeria's elections be free, fair, transparent, and peaceful, and reflect the will of the Nigerian people," with the official "stressing the department had not requested the waiver."

84.2 Sources

Statement of David T. Johnson, US Department of State, to the PSI, 4 February 2010; ThisDay, 17 and 18 January 2019; BusinessDay (citing Reuters), January 2019.

Grade (A) for the State Department testimony. **Grade (B)** for the press reports, whose official sources are unnamed.

84.3 What this does not establish

Nothing shows that Proclamation 7750 or any other ground was ever applied to him. US visa records are confidential, and no US Government record was found stating why he did not travel to the United States between 2007 and 2019. The "ban" and the "waiver" are reported by unnamed officials and have not been confirmed on the record. Nothing on the record says that lobbying caused the visa decision.

84.4 What runs the other way

He was received by the Assistant Secretary of State for African Affairs, and his camp said that his obtaining a visa answered the allegations (Part 89). The FARA filings show that the visa work was done by a lawyer retained and paid by a third party (Part 83).

PART 85 — "Applied for and received a U.S. visa": the registered agents who tried to obtain it for him

85.1 His words

His adviser Paul Ibe, September 2020: he "applied for and received a U.S. visa, whereupon he visited the U.S. on January 17, 2019" (Part 89). In 2017 he had told ThisDay: "I applied, but wasn't issued a visa. However, they did not decline me categorically either" (Part 84). His campaign group denied in 2019, according to Legit.ng, a report that he paid a US lobbyist to enter the United States (Part 83).

85.2 The documents

John Barnett's FARA registration, Exhibit A/B, 12 February 2019, under "ACTIVITIES ON BEHALF OF ATIKU ABUBAKAR": "Anton Smith, Political Counselor, U.S. Embassy to Nigeria 11/20/18 In-person Attempt to obtain visa for Atiku Abubakar", and the same entry for "12/10/18". His letter of 29 November 2018 offered to "facilitate your trip to Washington, DC" for "$150,000.00", and the filing says: "The primary purpose ... was to obtain a visa". Holland & Knight's registration says it represented him "with his visa application as his G-28 legal representative" from September 2018, and Sada Cumber's says he paid the firm $50,000 for that work (Part 83).

85.3 What it shows

"Applied for and received" leaves out that, in the weeks before the visa was issued, at least two registered agents were working to obtain it for him, one of them in person at the US Embassy in Abuja on two dates.

85.4 Sources

FARA filings 6637-Exhibit-AB-20190212-1 (John Barnett): https://efile.fara.gov/docs/6637-Exhibit-AB-20190212-1.pdf; 3718-Exhibit-AB-20210204-21 (Holland & Knight) and 6921-Exhibit-AB-20210202-1 (Sada Cumber), as Part 83. The Guardian (Nigeria), September 2020; ThisDay, 2017; Legit.ng, 2019.

Grade (A) for the filings. **(B)** for the statements on his side.

85.5 What this does not establish

The filings do not show that he paid either agent. Why the visa was granted then, or withheld before, is not on the record; US visa records are confidential. Mr Barnett's filing does not show that his fee was paid.

85.6 What runs his way

The one retainer the filings show as paid was paid by Mr Cumber, not by him, which fits his campaign's denial **(C)**. Using registered lawyers to seek a visa is lawful, and the work was disclosed under the statute that requires it. As far as it goes, the adviser's statement is accurate: he did apply, and he did receive a visa.

PART 86 — After the 2019 election: a law firm asked Congress to "forebear" from recognising a winner, for $30,000 he paid

86.1 What the filings show

Fein & DelValle PLLC registered on 2 April 2019 to provide "legal, consultancy and public advocacy services to encourage Congress and the President to forebear from final declaration and recognition of a winner of Nigeria's February 23, 2019 presidential election until outstanding legal challenges ... are impartially and independently resolved by the Supreme Court of Nigeria", including meetings with members of Congress "in an effort to pass House and Senate resolution(s)", articles and media appearances. Its agreement of 20 March 2019 was for ninety days: "Total fees for consultancy and legal services during the term shall be without charge/pro bono, with agreed future engagements to be considered. Your Excellency agrees to pay the lump sum of $30,000.00 upon signing this Agreement which shall be non-reimbursable, and used to cover costs and expenses". It was accepted on 24 March 2019 above the printed name "His Excellency Atiku Abubakar, GCON", by a signature preceded by the handwritten word "for"; the page does not show whether he signed personally or someone signed on his behalf. A later supplemental records "05/01/2019 Atiku Abubakar Advocacy Services $30,000.00", and the connection ended on 1 July 2019.

The firm's letter speaks of efforts "to not only correct the wrongs of APC in their efforts to steal the election from Your Excellency", of "the flagrant violence and illegalities orchestrated by the APC and President Buhari", and of "the declaration of the Atiku Abubakar Presidency as being the will of the People".

86.2 Sources

FARA filings 6654-Exhibit-AB-20190402-1 (agreement and letter by OCR) and 6654-Supplemental-Statement-20220815-1.

Grade (A).

86.3 What this does not establish

The letter does not establish that the election was stolen. The tribunal and the Supreme Court dismissed his 2019 petition (Section D), and the words are an advocate's pitch to a client, not his own. Whether any resolution was introduced in Congress was not searched.

86.4 What runs the other way

The stated goal was to let the Nigerian courts decide, and he took his petition to the Supreme Court. This is the one FARA filing found that records money received from him by name, and the sum is small and was disclosed. On the other side, the agreement was accepted in his name and the fee paid in his name, so a mandate framed in the firm's words was accepted for him.

PART 87 — 2022 and 2023: a registration that lasted a week, and no other agent naming him

87.1 What the filings show

The Public Policy Advocacy and Research Council registered on 12 September 2022, naming him as "Former VICE PRESIDENT of the Country- Political Aspirant, Candidate and Party Nominee for the Office of The Presidency", with an agreement date of 21 August 2022: "During phone calls and previous in person meetings, registrant expressed an interest in helping the candidate explore opportunities for mutual understanding and dialogue, between the foreign principal and the united states government". Its stated activities were "policy research" and to "engage public policy makers, and lobby on behalf of the Foreign principal". The FARA file gives a termination date of 19 September 2022.

Between 19 September 2022 and 1 April 2026 no FARA row names him. Two rows from 2022 name unnamed groups: "Aspiring candidates for presidency" (Mount Olives LLC) and "Presidential Aspirants in Nigeria's 2023 Elections" (Bridgeway Advocacy).

87.2 Sources

FARA filings 7168-Exhibit-AB-20220912-1 and 7168-Registration-Statement-20220912-1; FARA bulk file.

Grade (A) for the filings and for the absence of his name in the bulk file. **(C)** that the unnamed rows may or may not include him.

87.3 What this does not establish

Nothing shows that he or his campaign signed anything with the council; the exhibit describes an understanding reached in calls and meetings, and no fee was found. Nor does the file show that no one lobbied for him in 2023, since unregistered work would not appear. The Mount Olives and Bridgeway exhibits were not opened.

87.4 What runs the other way

The registration lasted one week, and nothing in the FARA record shows paid lobbying in his name for the 2023 election.

PART 88 — 2026: a $1.2 million, twelve-month contract to "counterbalance incumbent-government lobbying narratives"

88.1 What the filing shows

Von Batten-Montague-York, L.C. registered on 1 April 2026 with him, at an Abuja address, as foreign principal. The attached "Government Affairs and Strategic Advisory Agreement", dated 20 February 2026 and signed on 9 March 2026 by the firm's managing partner and over the name "HIS EXCELLENCY ATIKU ABUBAKAR", provides: "The total professional fee for the twelve-month engagement shall be: One Million Two Hundred Thousand United States Dollars (US $1,200,000)", in six instalments: $300,000 within 60 days, $100,000 at 90 days, $300,000 at 120, $100,000 at 180, $300,000 at 240 and $100,000 at 300 days. Re-added: 3 x 300,000 + 3 x 100,000 = 1,200,000. **(C)**

Its objectives: "1. To advance understanding within U.S. policymaking institutions of the Client's leadership posture and policy vision. 2. To protect and strengthen the Client's reputational standing in Washington. 3. To counterbalance incumbent-government lobbying narratives through lawful engagement. 4. To establish disciplined, structured, and compliant institutional relationships across relevant U.S. agencies and congressional offices." It refers to "preparatory strategic positioning for a potential meeting between His Excellency Atiku Abubakar and senior United States executive-branch leadership", and undertakes compliance with the US ban on foreign nationals taking part in American elections.

The registration answers "No" to prior registrable activity and to money received or spent in the sixty days before it. The latest supplemental statement for this registrant found, stamped 24 August 2026, lists receipts only from another client for August to December 2025, before this contract.

88.2 Sources

FARA filings 7130-Exhibit-AB-20260401-3 and 7130-Supplemental-Statement-20260824-7; FARA documents file.

Grade (A).

88.3 What this does not establish

The filing does not show that any instalment was paid. The supplemental covering January to June 2026 had not been identified in the bulk list by 22 October 2026, and the absence of a report is not evidence that nothing was paid. The contract does not say which "incumbent-government lobbying" it means.

88.4 What runs the other way

The contract is between him personally and the firm, and no public money is involved. It answers "No" to whether he is directed or financed by a foreign government or party. It was disclosed as the law requires.

PART 89 — His answers on the US record: 2010, 2020 and 2026

89.1 What he and his campaign said

In December 2010 the Atiku Campaign Organisation said the Senate report "was an outright lie and obvious manipulation of information to smear the rising profile of the former Vice President"; "The U.S Congress did not charge Atiku or members of his family with any wrong doing. If these were the case, that would have led to indictment and criminal charge."; "The report has not established that Atiku made the money in question, or any money in his possession illegally or from sources of criminal origin."; and "For whatever reasons, the American authourities seem to have problem understanding that Atiku has his own money, which he transferred to the university and some of his interests in the US".

In September 2020 his media adviser Paul Ibe said: "For the avoidance of doubt, Atiku is not under any U.S. watch list, neither has he been charged, or will ever be charged by the United States Justice Department or any other in a foreign jurisdiction". He said Atiku "applied for and received a U.S. visa, whereupon he visited the U.S. on January 17, 2019 and stayed in a hotel close to the U.S. Department of Justice", and was "received by officials of the United States Government."

On 29 September 2026, in a reply to Premium Times, Mr Ibe wrote on Jefferson: "although Jefferson had represented that he had already delivered the $100,000 to Atiku, he was still in possession of at least $90,000. How can a man be still in possession of ninety per cent of what he was supposed to have delivered as bribe money? ... There is a profound difference between evidence that somebody planned to bribe an official and evidence that the official actually received the bribe. Jefferson's conviction cannot simply become Atiku's conviction by association." On Siemens: "Was Atiku personally charged in the Siemens prosecution? Was he tried? Was he convicted?" On the Senate report: "Funds described as 'suspect' are not automatically 'stolen funds.' Similarly, a Suspicious Activity Report, or SAR, is precisely what its name says ... It is not a criminal conviction." He added: "Those transactions deserve examination."

89.2 Sources

Atiku Campaign Organisation statement, published by Sahara Reporters, 3 December 2010; The Guardian (Nigeria), September 2020; Premium Times via AllAfrica, 29 September 2026: https://allafrica.com/stories/202609290489.html.

Grade (B) for each, as statements by him or on his behalf, as published.

89.3 What this does not establish

The replies do not show that the transactions were proper; his adviser says himself that they "deserve examination". The 2010 statement's claim that "the issues that had earlier on been misunderstood have been cleared" is not supported by any US record found. "Not under any U.S. watch list" cannot be checked from public records.

89.4 What runs the other way

The central factual claims, that he was never charged and that the Senate report did not establish a criminal origin for the money, are correct on every US record found (Parts 1 and 80). His adviser's summary of the Jefferson record matches the Fourth Circuit's text (Part 77) and the Government's own footnote (Part 75). This book sets these replies beside each American finding.

SUPPLEMENT X — What the United States Record Establishes

> **Scope note.** The last three Parts set out a timeline of the American record, what it establishes and does not establish (with the grade behind each point), and the records that were sought and not obtained.

PART 90 — A timeline of the American record

90.1 The dates

DATE	EVENT	PART
22 July 1999	Abubakar Blind Trust set up, holding a 16% interest in Intels	9
December 1999	Potomac house bought for $1.75 million	22
October 2000	JDA Family Trust set up at Merrill Lynch with about $6 million	28
12 April 2001 to 28 January 2002	Three Siemens wires totalling $1,772,644.71	4
25 January 2002	Gede Foundation formed	27
30 January 2003	China Castle Investments wire of $500,000	6
2003	Jefferson promotes the iGate venture to the Vice President	56
10 October 2003	Guernsey Trust Company replaces Orlean as trustee	9
December 2003	American University's AUN consultancy agreement	36
27 April to 21 June 2005	Jefferson's discussions and letter, as the indictment alleges	53, 54, 57
18 July 2005	Jefferson meets him at Potomac	58
30 July 2005	Jefferson receives $100,000 in cash	58
31 July 2005	He leaves the United States	75
1 August 2005	Jefferson's "African art" remark	62
3 August 2005	Searches; $90,000 found in Jefferson's freezer; Potomac house searched	62, 64
October 2005 to January 2006	First FARA registrations naming him	81
30 January 2006	Chevy Chase memorandum	25
13 February 2006	UBS review: "No SAR filed"	18
22 to 24 May 2006	Rayburn affidavit published; "FBI Clears Atiku" on the federal portal	61, 63
4 June 2007	Jefferson indicted; "Nigerian Official A"	52
August 2007	Citibank closes the accounts	24
Fall 2008	UBS decides to block the wires	18
12 December 2008	SEC complaint against Siemens, para. 50	49
23 January 2009	Court records the "unindicted coconspirators" label and his denial	66, 67
5 August 2009	Jefferson convicted on eleven counts; acquitted on count 11	74
6 November 2009	Government: cash not delivered before 31 July 2005	75
4 February 2010	PSI report and hearing	1, 8
22 November 2010	Siemens settles with Nigeria	51
29 March 2012	Fourth Circuit opinion names him	77
4 October 2017	"Jefferson never completed the bribe"	78
September 2018 to March 2019	Ballard (PDP), Holland & Knight, Barnett	82, 83
17 January 2019	Visit to Washington	84
March to July 2019	Fein & DelValle	86
September 2022	One-week registration	87
9 March 2026	$1.2 million contract signed	88
29 September 2026	His adviser's reply to Premium Times	89

90.2 Sources

As the Parts cited.

Grade (A) for dates taken from the records, except the 2026 reply **(B)**.

90.3 A note on dates

Three dates in the record disagree with the rest. The federal portal's statement of 2006 dates the meeting with Jefferson to 1 August 2005, against 18 July in the US papers (Part 63). The Government's appeal brief dates the freezer find to 5 August 2005, against 3 August in the affidavit and the Fourth Circuit (Part 75). The PSI report dates a Federal High Court ruling to 12 March 2007, against 7 March in the Supreme Court's account (Part 46). The table uses the dates on which the primary US records agree.

PART 91 — What the American record establishes, and what it does not

91.1 What it establishes

1. **He has never been charged in the United States.** No indictment, information, complaint or enforcement action naming him was found in any US record searched (Part 80). **(A, negative)**
2. **A Senate subcommittee's staff called more than $40 million "suspect".** The report says Ms Douglas helped him bring the money in through offshore corporations from 2000 to 2008. Its largest checkable chart totals $26,436,869, and it did not trace all the accounts (Parts 1 to 3, 7). **(A)**
3. **Siemens sent $1,772,644.71 to an account in Ms Douglas's name**, and the SEC alleged that $2.8 million in bribe payments passed through a Potomac account in the name of "the wife of a former Nigerian Vice President" (Parts 4, 49). **(A)**
4. **The same report gave lawful-source explanations** from Mr Volpi and the blind trust, recorded that Intels was paid more than $245 million by ExxonMobil in under three years, and recorded that UBS reviewed the flows in 2006 and filed no suspicious activity report (Parts 11, 15, 18). **(A)**
5. **The report itself said "no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe"** from Jefferson (Part 45). **(A)**
6. **The US Government alleged that Jefferson offered him a bribe and called him an unindicted coconspirator.** The court recorded his denial on the same page (Parts 58, 66, 67). **(A)**
7. **The jury acquitted Jefferson on count 11**, the one count that charged the bribe to "Nigerian Official A" by itself (Part 74). **(A)**
8. **The US Government wrote, in two court filings, that the cash was not delivered** to the Vice President before he left on 31 July 2005, and the trial judge wrote in 2017 that "Jefferson never completed the bribe" (Parts 75, 78). **(A)**
9. **The Bonny Island papers and the Justice Department's Siemens papers do not mention him** (Parts 50, 79). **(A, negative)**
10. **Lobbyists were registered in his name or his party's** from 2005 to 2026, including a $1.2 million contract signed in 2026; the one recorded receipt from him by name is $30,000 (Parts 81 to 88). **(A)**

91.2 What it does not establish

1. That any of the money in the PSI report was stolen, or that any transfer was unlawful. "Suspect" is the Subcommittee's word, and the report made no finding of illegality (Parts 1, 48).
2. That he received any Siemens money, or any watch. The SEC complaint does not say so, and the words "intended in part for her husband" are the Subcommittee staff's (Parts 5, 49).
3. That he agreed to take a bribe from Jefferson. Every statement that he "agreed" is what Jefferson told a co-operating witness on tape. The Fourth Circuit stated the facts in the light most favourable to the Government, and its opinion says Jefferson "offered him" a share, not that he accepted (Parts 58, 76, 77).
4. That any cash reached him. The money stayed with Jefferson, on the Government's own account (Parts 62, 75).
5. That the FBI "cleared" him. "FBI Clears Atiku" is the Federal Government portal's wording. The affidavit says no such thing, though the statement's core claim about the cash is consistent with the US record (Part 63).
6. Why he did not travel to the United States between 2007 and 2019, or that any visa ground was applied to him (Part 84).
7. Who paid for most of the AUN campus. His attorney's figure of about $150 million and the university finance manager's "most of the construction funds did not come from Atiku himself" cannot both be fully right, and the record does not settle which is (Part 37).

91.3 Where the record is weakest for him, and for his critics

For him: he declined to be interviewed by the Subcommittee and declined to give sworn evidence in the Jefferson case when the defence sought it, so his public denials, though recorded by a federal court, were never tested (Parts 33, 67, 68). The trust was not run as a blind trust in the documents the Subcommittee saw (Part 16), and its trustee companies were tied to his business partner (Parts 9, 10).

For his critics: the strongest American documents against him are a staff report that says it found no evidence he sought or accepted a bribe, an indictment of another man, prosecutors' advocacy written after an acquittal on the count that concerned him, and an appeal court's summary written expressly in the Government's favour. None of them is a finding against him. The Government's own papers say the money never left Jefferson.

91.4 Source

As the Parts cited.

Grade (A) for each numbered point, except where marked; **(C)** for this summary.

PART 92 — Records not obtained, and the right of reply

92.1 Records sought and not obtained

1. The warrant and affidavit for the search of the Potomac house on 3 August 2005 (not on any free site; possibly sealed in Maryland) (Part 64).
2. The SEC's consent judgment with Siemens, needed to quote the terms of settlement (Part 49).
3. The Jefferson trial transcripts of the main witnesses, Government Exhibit 103-1 (the "really corrupt" recording) and Joint Appendix pages 5620 to 5624 (the forwarding of Jefferson's letter to NITEL) (Parts 55, 59).

4. Any Nigerian answer to the letter rogatory of January 2009, and whether Ms Douglas testified at trial (Part 69).
5. The Marubeni Information of 2012, which is image-only and was not searched (Part 79).
6. Holland & Knight's filing under the Lobbying Disclosure Act; the Senate database refused access (Part 83).
7. The FARA exhibits of Mount Olives LLC and Bridgeway Advocacy (2022), and the Von Batten-Montague-York supplemental statement for January to June 2026 (Parts 87, 88).
8. Siemens's annual report and Form 20-F for fiscal 2008, the 2008 Munich judgment and the Munich prosecutor's releases (Part 51).
9. The ICC arbitral award in the Mambilla case of 17 September 2026 (Part 6).
10. The trust deed, the Intels, Orlean and Guernsey Trust registers, the Satimehin audit of 2006 and the AUN board minutes, all known only as the PSI report describes them (Parts 9, 10, 40).
11. Any check of Congress's records for a 2019 resolution on Nigeria's election (Part 86).

The OCR quotations from the FBI affidavit, the PSI exhibits and the FARA filings made before 2010 were checked against the page images before publication, and corrected where the images differed.

92.2 Records that came in his favour

The findings in his favour in this section are these: the PSI's own statement that there was no evidence he sought or accepted a bribe (Part 45); the report's finding that the full Nigerian Senate imposed no sanction (Part 46); the US Ambassador's reported "rumor" remark (Part 35); UBS's "No SAR filed" (Part 18); the Chevy Chase review of the Gede account (Part 26); Wachovia's payroll match and its finding of no definite violation (Part 31); the disclosure of his status to Wachovia (Part 30); American University's statement that it did not believe it received suspect funds (Part 34); the report's footnote that the 1991 law did not apply in the 1980s (Part 14); the absence of his name from the Siemens criminal papers, the Siemens disclosures and the Bonny Island papers (Parts 50, 51, 79); the indictment's heading that the bribe idea was Jefferson's (Part 53); the court's record of his denial and of Ms Douglas's sworn denial (Part 67); the Government's concession that his expected testimony would be exculpatory (Part 68); the count 11 acquittal (Part 74); the Government's statements that the cash was not delivered (Part 75); the 2017 "never completed" (Part 78); the absence of any US charge (Part 80).

92.3 Right of reply

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SECTION B

PTDF AND THE BREAK WITH OBASANJO

2003 – 2018

A hundred and forty-five million dollars of a petroleum fund placed in two banks on his approval, and a President who said his deputy had abused his office. A Senate committee that criticised both men, a review said to have cleared one, a tribunal charge that could not be tried, and a Supreme Court that called the indictment an accusation. Eleven years later the accuser said he forgave him, and that he had been right.

The Petroleum Technology Development Fund, the President and his deputy. In 2003, on the Vice President's approval, the Fund placed US$125 million, and later a further US$20 million, with two commercial banks. In September 2006, with the two men openly divided over who would follow President Obasanjo and over the failed attempt to give him a third term, the Economic and Financial Crimes Commission reported that the placements served private interests, an administrative panel found that the Vice President had abused his office, and the President, saying he had no power to sanction his deputy, sent both reports to the National Assembly. A Senate committee then criticised both men. A review committee is reported to have cleared the Vice President on the deposits and turned on the President. An eighteen-count charge before the Code of Conduct Tribunal was stopped by the courts because a sitting Vice President could not be tried, and it was never revived on any record found. The electoral commission struck him off the 2007 ballot on the strength of the panel's indictment, and the Supreme Court put him back, holding that "An indictment is no more than an accusation." Eleven years later Obasanjo received him in Abeokuta, said "I forgive", and in the same breath said "I strongly believe that I was right."

This section sets out what each record says, who wrote it, and what it does not show. Atiku Abubakar has never been charged in, tried by or convicted by any court for anything arising from the PTDF. The two principal accounts of the affair, the Presidency's and his own, were each written by a party to an open political fight. Neither has been tested in a trial, and both are given here at length. The EFCC report, the administrative panel's report, the White Paper and the Senate committees' reports were not obtained in the original anywhere free; where this section relies on them, it relies on copies, quotations and summaries, and says so.

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SUPPLEMENT XI — The Fund, the Request and the Report, 2002 to 2006

> **Scope note.** This supplement follows the PTDF matter from its first recorded origin, a letter by a United States Congressman in May 2004, to the EFCC's report of 2006 and the Presidency's published account of it. The EFCC report is held only as a text posted by Sahara Reporters on 6 September 2006; it is unsigned and undated on the page and carries no conclusions section. The Presidency's account is held as Vanguard's report of 13 September 2006, reprinted by Proshare. Both are read here for what they say. Neither is proof of what happened.
>
> **A caution carried through this section.** "Indicted" is the word used by the Presidency, by newspapers and later by the Supreme Court's own recital of the facts for the conclusion of an administrative panel. It is not a criminal charge. Where it appears below it is in quotation marks or attributed.

PART 93 — The Fund was created in 1973, and its supervision lay in the Vice President's office

93.1 What the records show

The Petroleum Technology Development Fund was set up by decree under General Yakubu Gowon. President Obasanjo described its origin in his letter of 16 March 2007 to the Senate review committee (Part 116): "In the wake of the Arab Oil Embargo and subsequent quadrupling of oil prices by OPEC, the Petroleum Technology Development Fund (PTDF) Act was promulgated by the Yakubu Gowon Administration in 1973 with the purpose of building the capacity of Nigerians to be active participants in the then emerging oil and gas (petroleum) industry." He added: "I was privileged to have served that government as a Minister."

The EFCC text of September 2006 places the Fund's oversight in the Vice President's office. It says the placements at issue "were made pursuant to an approval sought by the PTDF Executive Secretary Y.H Abubakar from the Vice President in whose office, the supervision of the PTDF lies."

Atiku's own account to the Senate committee in December 2006, as ThisDay reported it, began by "giving insight into the PTDF and its operations under his supervision". In 2014 he wrote that "the laws establishing PTDF was designed such that the fund itself could not be directly spent. The PTDF as a fund could only be drawn from profits accruing to that fund."

93.2 Sources

Letter PRES/134 of 16 March 2007, Federal Government portal nigeria.gov.ng, Wayback capture of 23 April 2007 (http://www.nigeria.gov.ng:80/Aso%20Rock%20News_ReplyofletterfromsenatecommitteePTDF.aspx). EFCC report as posted by Sahara Reporters, 6 September 2006 (https://saharareporters.com/2006/09/06/efcc-report-atiku). ThisDay, 19 December 2006, reprinted by Proshare (https://proshare.co/articles/atiku-obasanjo-took-ptdf-money-for-3rd-termtranscorp). "My PTDF Story", atiku.org, 25 March 2014, via the Wayback Machine (https://atiku.org/aa/2014/03/25/my-ptdf-story/).

Grade (A) for the President's letter and for Atiku's 2014 post as published. **Grade (B)** for the EFCC text (a press reproduction) and for the ThisDay report.

93.3 What this does not establish

The instrument that gave the Vice President supervision of the Fund was not found. Neither man disputes that the supervision lay with the Vice President; they dispute what it allowed him to do without the Federal Executive Council. His 2014 description of how the Fund was meant to work, spending only the income and never the capital, is his reading of the statute; the PTDF Act itself was not read for this section.

PART 94 — The first recorded origin: Congressman Jefferson's letter of 28 May 2004 and the President's reply

94.1 What the record shows

The Presidency's published account of the affair, issued through the President's Senior Special Assistant (Media), Mrs Oluremi Oyo, in September 2006, traces the inquiry to a business dispute between a Nigerian company, NDTV, and an American one, iGate. It says that on 28 May 2004 Congressman William J. Jefferson "wrote to President Obasanjo alleging corruption in the PTDF", and quotes him:

"One of the principals of NDTV demanded a kick-back of one million dollars of the $6.5 million. Additionally, Mr. Jackson reported to me that he was deeply troubled by comments made to him by the managing director of NDTV that the funds were delayed on the contract because they were expecting funds allegedly related to Petroleum Trust Development Fund (PTDF) fixed deposits to pay for the rest of the project."

The quoted letter goes on: "two of the principals of NDTV continued to press him to agree to have their partnership provide funds out of upcoming operations for the 2007 elections for the current Vice President of Nigeria to become President." It ends: "At bottom, this is all there is to the matter, a business dispute that is left to be settled between the parties through good-faith negotiations, not through outrageous claims of wrongdoing."

The statement says the President replied on 9 June 2004 that he "had taken immediate steps to ensure full investigations" of the Fund, that "Preliminary investigations indicated that Mr. Jefferson was right about the PTDF", that the Fund's executive secretary was removed, and that the police were directed to continue. It then says that "the FBI wrote to the EFCC to investigate the case and share information on the findings", and that "it was Mr. Jefferson, who has very obvious and deep business links with Vice President Abubakar, and his associates, who blew the whistle".

94.2 Source

Vanguard, 13 September 2006, reprinted by Proshare as "Intrigues as Senate considers report" (https://proshare.co/articles/intrigues-as-senate-considers-report; second copy https://proshare.co/articles/intrigues-as-senate-considers-report).

Grade (B). A press reprint of a statement by one side of the dispute. Jefferson's letter and the President's reply were not obtained.

94.3 What this does not establish

The kick-back the letter describes was demanded, on its own words, by "One of the principals of NDTV", not by the Vice President. The passage about funds "for the 2007 elections for the current Vice President" reports what two NDTV principals were said to have pressed on iGate; it does not say the Vice President asked for anything or knew of it. Jefferson was later convicted in the United States on other counts and acquitted on the one count about a bribe for a Nigerian official (Section A). On the Presidency's own telling, the inquiry began with the word of a man whose dealings with the Vice President were then under FBI investigation.

94.4 What runs the other way

The Presidency offers the letter as the reason it looked at the Fund at all, and so as proof that politics did not start the inquiry: "Neither the President nor anybody had an inkling of the dealings in PDTF until he was tipped off by Jefferson". That is the Presidency's case, in its own words.

PART 95 — The EFCC report was written in answer to a United States request of 22 June 2006

95.1 What the records show

The text of the EFCC report as posted by Sahara Reporters opens: "Your Excellency's attention is being drawn to the request made by the United State Attorney's Office, Department of Justice via a letter Ref:MEW:DPW:KDL:AV 1 File 182.23818 dated June 22, 2006." It says the request concerned "a business venture involving iGATE an American company and NDTV, a Nigerian company", and that the American authorities were "investigating possible violations of federal law, including offences involving bribery of public officials, wire fraud (depravation of honest services and scheme to defraud), bribery of a foreign public official and conspiracy."

It then lists the thirty-one "individuals and companies" around which the request "revolves". The first is "Atiku Abubakar". Most of the rest are Jefferson, members of his family, his companies and the NDTV and iGate people.

A United States court later described the same report. In his opinion of 23 January 2009 in *United States v Jefferson*, Judge Ellis cited "The EFCC Report on Atiku, This Day (Nig.), Sept. 7, 2006 ... (reprinting the report by Nigeria's Economic and Financial Crimes Commission ('EFCC') that was produced in response to the government's MLA Treaty request in this case".

95.2 Sources

EFCC report as posted by Sahara Reporters, 6 September 2006 (https://saharareporters.com/2006/09/06/efcc-report-atiku). *United States v Jefferson*, E.D. Va. 1:07-cr-209, Doc 285, Memorandum Opinion, 23 January 2009, p. 4 n. 6 (https://storage.courtlistener.com/recap/gov.uscourts.vaed.218078/gov.uscourts.vaed.218078.285.0.pdf).

Grade (A) for the text as posted and for the court's footnote. **Grade (B)** for the posted text's authenticity as the EFCC's report.

95.3 What this does not establish

The request lists people about whom information was sought. Being on that list is not an accusation by the requesting state. The court's footnote speaks of "the report" produced in response to the request; it does not say that every part of it, including the PTDF passages, was gathered for the Americans.

95.4 What runs the other way

The court's description gives each man something. It fits the Presidency's account that the inquiry was tied to the Jefferson investigation (Part 94), and it bears on Atiku's complaint that a report begun as an answer to an American request about Jefferson was turned against him at home (Part 112).

PART 96 — The EFCC text on the Fund: "$125m" placed in two banks, and "additional $20m"

96.1 What the record shows

Under the heading for the PTDF, the posted text says:

"Our investigation revealed that the funds approved for the PTDF operations across the country were diverted to some banks namely Equitorial Trust Bank and International Bank for various placements at different interest rates over a period of time. These placements were made pursuant to an approval sought by the PTDF Executive Secretary Y.H Abubakar from the Vice President in whose office, the supervision of the PTDF lies. The investigation further revealed that these placements were made in these banks for purpose not unconnected with promoting some personal businesses which coincided with the placements."

It names two such businesses: the roll-out of a mobile network and "the Netlink Digital Television (NDTV) project with a US based Technology vendor called iGate".

It lists, among the "issues ... raised as a result of the investigation":

- "What informed the Vice President's approval for the placement of $125m PTDF approved funds into ETB and TIB."
- "The unilateral approval of additional $20m by the Vice President to PTDF and its subsequent placements in TIB, there negating the purpose for which the funds were applied for."
- "The procedure guiding the approval of funds for PTDF as regards the VP's supervisory role on PTDF and host of others."

It records: "This led to writing to the Vice President for his response which he ultimately obliged by replying to the Commission."

96.2 Source

As Part 95.

Grade (A) for the posted text; **(B)** for its authenticity.

96.3 What this does not establish

"Not unconnected with" is the Commission's inference about purpose. The text gives no account of the interest earned, of what was repaid, or of any loss. The "issues" are framed as questions. The posted text has no section of conclusions or recommendations, so what the Commission finally recommended cannot be read from it. A third item in the same list, about meetings said to have taken place before the placements, names a private businessman; it is an allegation in a press-posted text, was not tested anywhere, and is not repeated here.

96.4 What runs the other way

On the later complaint that he was condemned unheard, the text records that the Commission wrote to him and that he "ultimately obliged by replying". That is the EFCC's side. A Lagos judge is reported to have found that he was not allowed to call witnesses (Part 148). The two accounts do not conflict, since a written reply to questions is not a hearing with witnesses.

PART 97 — The EFCC text on the witnesses: an NDTV loan, a bank manager's denial and a businessman's denial

97.1 What the record shows

The posted text summarises statements by several witnesses. Three bear on the Fund.

The chairman of NDTV, given in the text as "OTUNBA FASAWE" (and elsewhere in the same text as "Otumba Fashawe" and "Otunba Oyewole Fashawe"), "admitted that NDTV collected loan from TIB to finance the iGate deal at the time PTDF deposited funds with TIB as deposit and the loan was secured by his personal guarantee and NDTV building". He "lastly appealed to EFCC to help him chase iGate to return the remaining $4.7M", and "stated that if there was any kick back given to anybody it would come out in the course of investigation. That he does not front for anybody except his humble self."

The TIB branch manager said that "PTDF is a deposit customer of the bank where some$30million was placed with them", and "denied attending any meeting where bribery, commission or interest was discussed in respect of the project."

The chairman of Rosecom.Net, Suleiman Yahyah, said he was "not aware of any issue of payment of 25% of his expected profit to anybody and that there was even no reason for the payment."

97.2 Source

As Part 95.

Grade (A) for the summaries as posted; **(B)** for their authenticity. None of these statements was tested in court.

97.3 What this does not establish

The bank lent to NDTV "at the time" the Fund held deposits with it. The text puts the two side by side; it does not show that the deposit paid for the loan, or that anyone in the Vice President's office arranged either. The NDTV chairman says in terms that he fronted for no one. On the posted text, no witness says that money went to the Vice President.

97.4 Spelling, recorded for the record

The same text spells the NDTV chairman's name in two ways, "Fasawe" and "Fashawe", within a few lines. Atiku's December 2006 testimony refers to "Otunba Johnson Fasawe" (Part 106). The applicant in the Lagos case of November 2006 is said in search results to have been "Otunba Oyewole Fasawe" (Part 148). Whether these are one man, and whether that man brought the Lagos case, has not been established from a primary record.

PART 98 — The EFCC text on 31 July 2005: an envelope at 3 a.m. in Bethesda

98.1 What the record shows

The posted text summarises a statement by the Vice President's Protocol Liaison Officer, given as Aliyu Maigari, "since June 1999". It says that "at about 3.0am of 31/7/05 he received a call in his hotel, Marriot Suites, Bethesda Maryland, from the receptionist introducing a lady who brought a message from Congressman Jefferson for the Vice – president. The lady was introduced to him as the legislative assistant to the congressman." He "collected the message which was in envelop sealed and marked confidential with CAPITOL HILL- USA CONGRESS written on it", and "handed over the letter to his colleague Umar Pariya around 5am for delivery to the Vice President because he had to travel to London that day."

The same text records that the Ministry of Communications received from the Vice President's office on 25 July 2005 "a letter addressed to the Vice President by Congressman Jefferson for delivery to Nitel", that NITEL replied that it could not partner with a company that would not use its existing technology, and that NITEL's managing director said "nobody prompted him to reconsider Rosecom.net business."

98.2 Source

As Part 95.

Grade (A) for the text as posted; **(B)** for its authenticity.

98.3 What this does not establish

The witness describes a sealed envelope and does not say what it held. The United States record, set out in Section A, is that Jefferson took US$100,000 from an FBI informant on 30 July 2005, that US$90,000 of it was found in his freezer on 3 August, and that the Government told the sentencing court the cash was not delivered before the Vice President left the United States on 31 July. The FBI affidavit records that Jefferson told the informant she "needed to get the money together by Saturday because he intended to deliver the two letters" on 30 July, so the affidavit ties the letters and the money together in time. The envelope matches the letters. No record held says it contained money.

98.4 What runs the other way

The text shows the Vice President's office passing Jefferson's NITEL letter to the ministry through official channels, which is what Atiku and the Federal Government statement of 2006 both said (Part 155). It also shows that the managing director of NITEL said no one pressed him. The American prosecutors treated the forwarding of the letter as a step in Jefferson's scheme (Section A). Both readings are about Jefferson's purposes, and neither is a finding against the Vice President.

PART 99 — What the posted EFCC text lacks, and the date Atiku gave for the report

99.1 What the records show

The text posted by Sahara Reporters is addressed to "Your Excellency" and ends with witness summaries. It carries no signature, no date and no section of findings or recommendations. It treats the Fund as one of several lines of inquiry that grew out of the American request.

In his evidence to the Senate committee on 18 December 2006, Atiku referred to "the findings of the EFCC as contained in its report dated 24th August 2006". The Sahara Reporters capture of December 2007 of its own e-library listed a file called "EFCC PTDF iGate Alleged Corruption Report on VP Atiku Abubakar.pdf" (103.09 KB); every archived copy of the download link returns an error. A WithinNigeria piece of 2026 says the report "had indicated that prosecution could be considered after the Vice President left office, since he was covered by constitutional immunity at the time", citing no document.

99.2 Sources

As Part 95; ThisDay, 19 December 2006 (https://proshare.co/articles/atiku-obasanjo-took-ptdf-money-for-3rd-termtranscorp); Wayback CDX results for the Sahara Reporters e-library (finding X-011); WithinNigeria, 6 September 2026 (https://www.withinnigeria.com/2026/09/06/september-6-in-nigerian-history-obasanjo-asked-atiku-to-leave-fec-chamber-over-efcc-report/).

Grade (A) for what the posted text contains and lacks. **Grade (B)** for the date Atiku gave and for the WithinNigeria statement. **Grade (C)** for our reading that the posted text is incomplete.

99.3 What this does not establish

It does not settle whether the posted text is the whole report, an extract or a draft. The missing conclusions are the part that counts: the administrative panel acted on what the Commission recommended to the President, and that recommendation is not in any text held for this dossier.

PART 100 — The Presidency's account of the money: three deposits totalling 165.0 million dollars

100.1 What the record shows

The Presidency's statement of September 2006 refers to a chart that was attached to it and was not reproduced. It says:

"The left bottom of the chart shows three deposits made to Equitorial Trust Bank (ETB) between June 2002 and July 2003 by PTDF ... The first deposit of 50 million US dollars was made on June 25, 2002 from the UBA New York account of PTDF to the Bank. ... The second deposit of 52.9 million dollars was made by PTDF on July 14 2003 to ETB, while the third deposit of 62.1 million dollars was made on July 17 2003."

It adds, in parentheses: "(Note that Vice President Atiku Abubakar authorised that fixed deposits be paid by PTDF under his supervision into ETB and TIB without authorisation of Federal Executive Council)."

100.2 Source

Vanguard, 13 September 2006, via Proshare (https://proshare.co/articles/intrigues-as-senate-considers-report).

Grade (B).

100.3 Our arithmetic

50 + 52.9 + 62.1 = 165.0 million dollars. **(C)**

100.4 What this does not establish

The 165.0 million dollars adds up three deposits as the Presidency listed them. No other record uses the figure. The EFCC text speaks of "$125m" and "additional $20m" (Part 96); Atiku wrote in 2014 of "$145 million" (Part 112). The first of the three deposits is dated 25 June 2002, about ten months before the executive secretary's request of 29 April 2003 that Atiku says he approved (Part 107); the Presidency's list may therefore include a deposit outside the approval in dispute, a roll-over, or interest. No bank record was obtained. The figures are kept apart throughout this section (Part 127) and are not added or netted.

PART 101 — The Presidency's account of what followed: loans to NDTV and MOFAS, and payments to Marine Float and to an aide

101.1 What the record shows

The statement continues: "Less than 90 days after the first deposit on October 10, 2003, TIB advanced a loan of N400 million to NDTV and two days later gave a loan of N420 million to MOFAS. Chief Fasawe has interests in NDTV and MOFAS and serves as Chairman of both companies."

It then sets out payments it says MOFAS made:

- "Some eight months before its first TIB loan, February 18, 2003, MOFAS gave N250 million to Marine Float, a company owned by Vice President Atiku Abubakar and incorporated in 1992."

- "The Vice President's company, Marine Float, had in the preceeding month paid N30 million as deposit for the purchase of the headquarters of NDTV, confirming the Vice President's interests in NDTV."
- "From October 2003, MOFAS paid more than N500 million to Umar Pariya, the Personal Assistant of Vice President Atiku Abubakar."
- "On one occasion, the sum of N61 million was paid by MOFAS directly to the Vice President on Jan. 29, 2001."

It also quotes, from an unnamed contractor's statement to investigators, that around 2002 to 2005 the Vice President "brought some drafts on different occasion(s) in favour of my name. He said it is not for ABTI, one of his friends donated to PDP North-East, then I gave him cash for the drafts."

101.2 Source

As Part 100.

Grade (B). None of the bank records, company records or statements was obtained.

101.3 What this does not establish

These are the Presidency's allegations, made in public during a dispute with the man they concern, and no court has examined any of them. Several dates do not fit the Presidency's own theory that the deposits funded the loans: the N250 million to Marine Float is dated February 2003, before any of the 2003 deposits, and the N61 million is dated January 2001, before the first of them. The statement does not explain how these earlier payments relate to the Fund. The contractor's statement, as quoted, speaks of political donations passed through him, not of PTDF money.

101.4 What runs the other way

Atiku told the Senate committee that "there was no company associated with the PTDF that he or any member of his family was associated with", and that the EFCC had examined his accounts and his family's "in a bid to establish connection, but they could not find anything" (Part 110). That was his evidence on oath. No record held contradicts or confirms it.

PART 102 — Marine Float: whose company, on whose account?

102.1 What the records show

The Presidency's statement calls Marine Float "a company owned by Vice President Atiku Abubakar and incorporated in 1992", and says the Governor of Plateau State wrote a N100 million cheque "in the name of Marine Float" dated 15 August 2001. It adds that, on the EFCC's insistence that the money be refunded, "the Vice President begged the President to help him as he had no money. The President agreed to give fifty million naira."

The same article, in Vanguard's own opening paragraphs, describes the dispute differently. It says Mrs Oyo was reacting to "Vice President Atiku claim that the Marine Float account believed to belong to Otunba Oyewole Fasawe was jointly operated by him (Atiku) and President Obasanjo", and that she "said it was untrue."

The Corporate Affairs Commission's public register today holds one "MARINE FLOAT LIMITED", RC 1397540, registered on 13 March 2017, with three persons with significant control, none of them Atiku.

In 2023 Festus Keyamo's suit asked a court to compel investigation of the use of "a bank account belonging to a company named Marine Float" as a special purpose vehicle (Part 161).

102.2 Sources

As Part 100. CAC beneficial ownership register searches (https://borapp.cac.gov.ng/api/v1/bor/companies/search?searchTerm=MARINE%20FLOAT&page=0&size=20, https://borapp.cac.gov.ng/api/v1/bor/companies/4077948/psc). TheCable, 5 June 2023 (https://thecable.ng/court-dismisses-keyamos-money-laundering-suit-against-atiku).

Grade (B) for the Presidency's and Vanguard's statements. **Grade (A)** for the register entry. **Grade (C)** for the link between the 2006 and 2023 allegations.

102.3 What this does not establish

Ownership of Marine Float in 2001 to 2003 rests on the Presidency's word. The same newspaper report gives, in its own voice, a version in which the account was "believed to belong to" the NDTV chairman. The Plateau cheque and the N50 million are told only by the President's office. The 2017 company in today's register is a different entity and is not linked here to Atiku or to the PTDF.

102.4 What runs the other way

Atiku's reported claim in 2006 was that the account was operated jointly with the President. If that was so, it cuts against the Presidency's version. The Presidency said at once that it was not. Neither claim was tested. The company name came back in an opponent's lawsuit seventeen years later; that suit was dismissed with costs to Atiku (Part 161), and its existence proves nothing about the earlier allegation.

PART 103 — The chairman of the EFCC: "He personally authorised government money to be taken out"

103.1 What the record shows

In an interview carried in the same Vanguard report, the EFCC chairman, Nuhu Ribadu, said: "This is a case where the vice president was the person overseeing and supervising a government agency. He personally authorised government money to be taken out and this money was taken to banks and the same money was taken to do some private business. Some of the money ended up being kickbacks to his own assistants directly. We did the investigation and made it public and those who are responsible directly will be charged in court."

Asked whether he was hunting the President's enemies, he said: "It's not even possible. I can't understand why anybody will want to ascribe the work we are doing to working for President Obasanjo. For what?" and "Does it mean that if you turn to a thief today or you stole public money, simply because you want to regard yourself as anti-Obasanjo, you should be left alone?"

103.2 Source

As Part 100.

Grade (B).

103.3 What this does not establish

Here the head of the investigating agency describes his own case in public. He is making an accusation; no tribunal had found anything. "Those who are responsible directly will be charged in court" was a statement of intent; no charge on the PTDF facts was brought against Atiku in any court of law, during his term or after it, on any record found for this dossier. The only charge brought, before the Code of Conduct Tribunal, was stopped on jurisdiction and never tried (Supplement XV).

103.4 What runs the other way

Ribadu's denial that he acted for the President is given in his words. Atiku's position, that the EFCC was "used to prosecute that vendetta", is in Part 112. Neither can be settled from the record.

PART 104 — 6 September 2006: the Vice President is asked to leave the Council chamber, and the reports go to the National Assembly

104.1 What the records show

The Presidency's statement says: "On Tuesday, September 6, 2006, President Olusegun Obasanjo forwarded two reports to the National Assembly: report of the investigation of the funds of the Petroleum Technology Development Fund (PTDF) by the Economic and Financial Crimes Commission (EFCC); the findings of the Administrative Panel on the investigation of the PTDF by the EFCC." It explains: "The panel's report, presented to the FEC, concluded the Vice President abused his office, violated oath of office and the constitution. Since the President has no powers to sanction his deputy, he decided to forward the report to the National Assembly for the information of all members."

A WithinNigeria anniversary piece of 2026 says that on 6 September 2006 the President "asked Vice President Atiku Abubakar to leave the Federal Executive Council chamber to allow ministers deliberate" on the EFCC report, "According to sources at the meeting", and that "The Administrative Panel of Inquiry headed by the Attorney General of the Federation had also submitted its own report dated September 5, 2006, which the council later approved and gazetted."

The Guardian reported on 27 September 2006 that the President had, "at the weekend, had it gazetted by the Justice Ministry."

104.2 Sources

As Part 100; WithinNigeria, 6 September 2026 (https://www.withinnigeria.com/2026/09/06/september-6-in-nigerian-history-obasanjo-asked-atiku-to-leave-fec-chamber-over-efcc-report/); The Guardian, 27 September 2006, via Proshare (https://proshare.co/articles/senate-to-probe-ptdf-silent-on-obasanjo-atiku).

Grade (B) throughout. The WithinNigeria piece relies on unnamed sources twenty years on and is context only.

104.3 What this does not establish

The panel's report, the White Paper and the Gazette notice were not found, in the National Archives' online holdings, the NigeriaLII gazette collection or the Federal Government portal captures of 2006 and 2007. What the panel found is known only from the Presidency's one-sentence summary and from the Supreme Court's later recital (Part 147).

104.4 What runs the other way

Atiku wrote in 2014 that the report "was prepared by the EFCC, under pressure from the president, and presented to the FEC, without any response/evidence from myself or witnesses" (Part 112). If he was asked to leave the chamber while it was considered, that is consistent with his complaint. It is also consistent with the ordinary practice of asking an interested member to step out.

PART 105 — Before the dispute: a 2002 briefing at which the privatisation chief said there was "absolutely no evidence"

105.1 What the record shows

A Guardian column by Paul Nwabuikwu, reproduced on the Bureau of Public Enterprises website and captured on 10 April 2003, describes a BPE briefing for editors at which "one of the editors hit the director-general with a point blank question: 'Is it true that Vice President Atiku Abubakar is buying up the country using fronts?'" The columnist wrote: "Call it what you will - rumour, speculation, guess - the thinking that Atiku is exploiting the privatisation programme to his personal advantage has been swirling within and outside the corridors of power for quite a while." He reported the Director-General, Nasir El-Rufai, as saying that the BPE "has absolutely no evidence that the VP is doing any of the things that are whispered against him", and adding: "we are not God, we can only deal with the facts at our disposal".

105.2 Source

https://web.archive.org/web/20030410191513id_/http://www.bpe.gov.ng:80/documents/News%20Flash/El-Rufai's%20unlike%20revolution.htm.

Grade (B). A columnist's account of a briefing.

105.3 Why it is here

The PTDF case is often told as if suspicion of the Vice President began with the 2006 split. This column shows such talk by 2002, before the PTDF placements of 2003, and shows the official then in charge of the sales saying he had no evidence for it. It is background to the dispute and proves nothing either way. Section E deals with his chairmanship of the privatisation council.

105.4 What this does not establish

It does not show that any rumour was true. The column itself calls it "rumour, speculation, guess", and the head of the agency said he had no evidence.

SUPPLEMENT XII — His Answer, December 2006 to 2014

> **Scope note.** Atiku asked to appear before the Senate's ad hoc committee and gave evidence on oath on 18 December 2006. His fourteen-page presentation, "PTDF: The Facts, The Fiction", and its annexes were not obtained; what he said is taken from ThisDay's detailed report of the next day. His later account, "My PTDF Story" (2014), is held from his own website through the Wayback Machine. Both are the statements of an interested party. They are quoted at length because they are the only account of the deposits from the man who approved them.

PART 106 — 18 December 2006: he asked to appear, and gave evidence on oath for nearly an hour

106.1 What the record shows

ThisDay reported that the Vice President arrived at Senate Hearing Room One at 11.25 a.m. for a public sitting of the 13-member ad hoc committee chaired by Senator Victor Ndoma-Egba (SAN). The chairman "put it on record that he was the one who wrote to indicate his willingness to appear before the Committee an act, which he said was courageous", and told him that copies of the EFCC chairman's own presentation to the committee were available to him if he wanted them. "The oath was administered on him at 11.35 a.m. to set the tone for his presentation, which began at 11.38 and ended at 12.35 p.m. He read from a 14-page booklet titled: PTDF: The Facts, The Fiction: A Presentation to Senate Ad-Hoc Committee on Investigations into the Affairs of the Petroleum Technology Development Fund." His aides gave each member "a small box of documents, comprising annexure and appendices". The paper describes the whole appearance as lasting "one-hour and 17-minute" and as "characterised by humour and friendly exchanges".

He opened by saying that the EFCC "without any just cause had accused him of conspiracy, fraudulent conversion of funds, corrupt practices and money laundering", and that "in relying on the report of the EFCC, the FEC (of which, by virtue of my position, I am Vice Chairman) has purportedly found me guilty of fraud and embezzlement, all in a bid to satisfy the callous and mischievous aims of those who seek to rely on the provisions of Section 137 (1) (i) of the Constitution ... to prevent me from contesting the presidency". In the course of it he referred to the NDTV chairman as "Otunba Johnson Fasawe".

At the end, the paper reports, "the Committee commended the Vice President's courage, saying that if all public officers would subject themselves to public scrutiny the way he has done, the country would be the better for it."

106.2 Source

ThisDay, 19 December 2006, "Atiku: Obasanjo took PTDF money for 3rd Term/Transcorp", reprinted by Proshare (https://proshare.co/articles/atiku-obasanjo-took-ptdf-money-for-3rd-termtranscorp).

Grade (B). A detailed newspaper account of sworn evidence. The transcript and the booklet were not obtained.

106.3 What this does not establish

The report does not show that his evidence was true. A committee's courtesy to a witness is not a finding in his favour, and two months later the same committee reported against him (Part 124).

106.4 What runs the other way

The President did not appear before the committee; he answered the later review committee in writing (Part 116). Commentators noted the difference at the time (Part 128). We record it and draw nothing from it.

PART 107 — His account of the US$125 million: approved by the President-in-Council, placed on the executive secretary's request to earn more interest

107.1 What the record shows

In ThisDay's report, he traced the money to a decision of the Council: "The President-in-Council approved this memo and authorised the transfer of the sum of US$125 million to the PTDF for the funding and sustenance of the Fund as requested." The memo had come from the Technical Implementation Committee, through its chair, Dr Rilwanu Lukman, asking that funds be transferred to the Fund "from the bid proceeds of the current licensing rounds, as provided by law".

He said the sum "was to be added to, and to form part of, its capital to be invested and the income accruing thereon be expended in funding the PTDF activities", and that "the Executive Secretary of the PTDF wrote to me on 29th April 2003 (see appendix 4) to seek my approval to convert the approved sum of US$125 million from foreign currency (where interest yields were about 1 to 1,5 per cent per annum) into naira (where interest yields were about 14 to 15 per cent per annum) and invest this in the money market in Nigeria with Equitorial Trust Bank, Plc, and Trans International Bank. Plc, respectively".

He said the Fund "at that time had various money market investments with at least 14 commercial banks in Nigeria", that "both ETB and TIB were, at all material times, on the Accountant-General's list of banks authorised to receive government funds and deposits", and that he was persuaded the placements would earn "approximately N1.235 billion as against N161 million were the investment not approved." He asked: "Am I to be crucified for my actions in making the PTDF to earn N1,235 billion as against N161 million it would have earned by my inaction?"

On the charge that he had acted without the Council: "as at 31st May 2006, the PTDF had nearly N19 billion deposited in various banks in the country. It may interest you to note that there was no Federal Executive Council approval for these deposits, which buttresses my point that I did not require any additional approval for the deposit authorised by me".

107.2 Source

As Part 106.

Grade (B).

107.3 What this does not establish

The executive secretary's memo of 29 April 2003, the Council's approval and the Accountant-General's list were annexes to his booklet and were not obtained. The interest figures (N1.235 billion and N161 million) are his projections, not audited results. His point that other deposits were made without Council approval is about practice. It does not show that this one was within his authority.

107.4 What runs the other way

The EFCC's question was "What informed the Vice President's approval" (Part 96), and its answer was that the placements served private purposes. He says they served the Fund's own purpose of earning income. The Senate review committee chairman is reported to have agreed with him on this point (Part 128); the first committee did not (Part 125).

PART 108 — His account of the US$20 million: "I discussed this mater with President in person and he did not object"

108.1 What the record shows

The EFCC text called it "The unilateral approval of additional $20m by the Vice President" (Part 96). Atiku told the committee:

"Firstly, as I have said repeatedly about this matter, I approved this additional sum of US$20 million for the PTDF based on the Executive Secretary's memo in which he informed me that the additional funds were required to achieve uniformity and geo-political spread in the implementation of the projects that they were then undertaking. Secondly, it is quite misleading to say that this transaction was unauthorised. I am astonished, shocked and filled with indignation to hear claims that I acted unilaterally in approving a sum such as this. For the avoidance of doubt, I wish to state categorically that I discussed this mater with President in person and he did not object. It was within this context and global approval already given by the President to fund and implement the PTDF's programme of action that I gave the approval for this US$20 million. In any event, this disbursement was authenticated by the Honourable Minister if Finance."

108.2 Source

As Part 106.

Grade (B).

108.3 What this does not establish

A conversation with the President is not a document, and no record of the Minister of Finance's "authentication" was obtained. The President's letter to the review committee (Part 116) says nothing about the US$20 million, so his version of that conversation is not on the record.

108.4 What runs the other way

The Senate committee's report, as AFP read it, accepted the EFCC framing: "the diversion of public funds in the sums of $125-million and $20-million respectively approved for specific projects" (Part 125). On the US$20 million the record holds his word, the EFCC's word "unilateral", the first committee's adverse reading and nothing from the President.

PART 109 — "Repaid or now being repaid": what he said in 2006 about the return of the deposits

109.1 What the record shows

ThisDay reported him as saying: "Need I mention, Mr. Chairman, that the funds invested with ETB have been returned to the PTDF on the due date together with the interest accruing thereon? In the same vein, the funds invested with TIB (now part of the Spring Bank consortium) have been restructured due to the banking consolidation exercise and repayment has already commenced."

And: "contrary to the baseless, specious, irresponsible and insulting claims of the EFCC in its report, no funds have been embezzled since the entire funds invested with the two banks have either been repaid or are now being repaid. This is not taking into account the huge interest that has accrued and been paid in respect of these deposits."

109.2 Source

As Part 106.

Grade (B).

109.3 Set beside his 2014 account

In 2014 he wrote: "the funds & accrued interests were returned to CBN intact. Not a penny was lost from that money" (Part 112). The 2006 account, given on oath while he was still in office, is more careful. ETB money, it says, came back to the Fund with interest; the TIB money had been "restructured" after banking consolidation and was being repaid. It speaks of return "to the PTDF", not to the Central Bank. The two accounts are not inconsistent if the TIB balance was cleared after December 2006, but no record held shows that it was. **(C)**

109.4 What this does not establish

No record of either bank, of the Fund or of the Central Bank was obtained to show what was repaid, when, and with how much interest. The Senate committee is quoted by AFP as saying that "a sum of $142-million loaned to the companies 'remained unrecovered'" (Part 125). That figure is for loans made by the banks to companies, not for the Fund's deposits. It conflicts with his account, and nothing held resolves the conflict.

PART 110 — "I am the most investigated Vice President in the whole world": his denial of personal links

110.1 What the record shows

Under questioning, ThisDay reported, he said "that there was no company associated with the PTDF that he or any member of his family was associated with, saying that the EFCC looked at all my accounts, my son's accounts, my wife's accounts and company where she signed as Fati Turaki all in a bid to establish connection, but they could not find anything." He added: "Like I said, I am the most investigated Vice President in the whole world. If the only thing they got is that I approved the placement of PTDF money in banks, what have they got?"

He said he was "not guilty of any wrong doing", and "thrice declared to the Committee that the allegations made against him and the actions orchestrated by the Presidency were all aimed at scuttling his 2007 presidential aspiration". He described the EFCC's findings and the panel's reports, "as they purport to relate or refer to me", as "totally false, baseless and unsupportable by the facts in this matter", and asked the senators to "consign these reports to the dustbin where they belong".

He also told the committee that a family member was not a director of MOFAS and invited it to check with the Corporate Affairs Commission. The family member is not named here.

110.2 Source

As Part 106.

Grade (B).

110.3 What this does not establish

The account of what the EFCC looked at, and what it found, is his. The posted EFCC text (Parts 95 to 99) does not set out any examination of his family's accounts either way. The Presidency's statement alleged payments to a company it said he owned and to his personal assistant (Part 101). The record cannot reconcile the two accounts, and no trial tested either.

110.4 What runs the other way

His remark "If the only thing they got is that I approved the placement" comes close to what the posted EFCC text lists against him by name: the approvals of the US$125 million and the US$20 million (Part 96). The allegations of payments come from the Presidency's statement and the panel's reported conclusion. Neither is held in the original.

PART 111 — His counter-charge: the President and the Fund in 2006

111.1 What the record shows

He then turned the inquiry on the President. ThisDay reported him as telling the committee that "on the 10th of May, 2006, at the height of the evil tenure elongation plot, the PTDF requested, under circumstances that were at best cloudy, for N20 billion for its projects as well as the immediate release of N10 billion. The request was made by the PTDF management and approved by the President on the same day. There is no evidence that the N20 billion was released to the PTDF, and there is nothing to indicate that the approval of the Federal Executive Council was sought and obtained for both amounts." He asked: "Where was it placed, and what was it used for?" and urged the committee to obtain "the Auditor-General's Report on the PTDF from January to June 2006".

He listed other approvals from the Fund:

- "In August 2006, the President approved the sum of US$25 million from the Fund for the establishment of a so-called African Institute of Science and Technology, Gulf of Guinea Affiliate, in Abuja."
- "In September 2006, the President approved the payment of the sum of N250 million from the PTDF to his personal lawyer, Chief Afe Babalola of Emmanuel Chambers, for the mere act of registering a company, Galaxy Backbone, with the Corporate Affairs Commission". He said the fee paid to the Commission was N23 million.
- "on July 28, 2006 the President approved the sum of ten million dollars from the PTDF fund for the purchase of computers under the Computers for All Nigerians Initiative (CANI)".
- The Fund's lending to a commercial bank, from which, he said, the President had drawn "a personal loan of N200 million" to buy shares in Transcorp; and N1 billion directed to the Defence Industries Corporation, which he said was "being spent for one of the President's vanity projects: naming a gun after himself, the so-called OBJ 006."

He said that "some of these actions which I have itemised here have been retroactively approved by the Federal Executive Council in recent days", some of them on 1 November 2006.

111.2 Source

As Part 106.

Grade (B). His annexes were not obtained.

111.3 What this does not establish

The Vice President made these allegations against the President while each was accusing the other, and no court examined them. The President answered several in writing (Parts 116 to 121). Allegations in this list about named ministers, aides and party officials are left out here; they were not tested and their subjects were not heard.

111.4 What runs the other way

The President's own letter confirms the basic approvals Atiku named: the US$25 million for the Institute, the N20 billion approval, the legal fee and the N1 billion to DICON (Parts 117 to 120). It disputes what he made of them.

PART 112 — "My PTDF Story", March 2014

112.1 What the record shows

On 25 March 2014, in reply to a question on Twitter, he posted on his website:

"I did approve the placement of $145 million dollars in commercial banks in order to accrue the required interest, which could then be used for PTDF projects. The approval of these funds followed due process. When I was accused of PTDF mismanagement (i.e putting it in private banks to accrue interest), the funds & accrued interests were returned to CBN intact. Not a penny was lost from that money. However, a report was prepared by the EFCC, under pressure from the president, and presented to the FEC, without any response/evidence from myself or witnesses. It is pertinent to note that this report was also put together, following my outcry over N20b requested from the PTDF by the president, which I discovered was being used to fund the third term push."

He went on: "The PTDF accusation was brought against me because I spoke out against diversion of same funds for the third term agenda, and it is a shame the EFCC was used to prosecute that vendetta. I believe EFCC needs to be made truly independent to fight corruption, without interference from the executive, or anyone. I have since forgiven the people who accused me, including my own friends who have since come to ask for forgiveness."

And: "My question has always been: why would a fund that needs to accrue interest be lodged in the CBN? Government should be run like a business. PTDF funds were better kept in private banks, where they could accrue interest."

112.2 Source

atiku.org, "My PTDF Story", 25 March 2014, via the Wayback Machine (https://atiku.org/aa/2014/03/25/my-ptdf-story/). The live atiku.org address now serves an unrelated gambling page and is not a source.

Grade (A) for what he wrote.

112.3 What this does not establish

The post does not show that his claims are right. An interested party wrote them seven years after the events.

PART 113 — Testing "My PTDF Story" against the other records

113.1 The tests

1. **"$145 million".** This is US$125 million plus US$20 million, the two sums the EFCC text names (Part 96) and the Senate committee is quoted as naming (Part 125). On this figure his account agrees with the EFCC's and the committee's. It is not the Presidency's 165.0 million dollars (Part 100). **(C)**
2. **"returned to CBN intact".** His 2006 evidence said the ETB money had been returned "to the PTDF" with interest and the TIB money was being repaid after restructuring (Part 109). No Central Bank, Fund or audit record was found. His 2014 sentence is fuller than his 2006 one and cannot be checked. **(B/C)**
3. **"without any response/evidence from myself".** The posted EFCC text says he replied to the Commission in writing (Part 96). The point he makes elsewhere in the post, that he was not allowed to call witnesses, is what the Lagos judgment is reported to have found (Part 148). The two statements deal with different things. **(C)**
4. **The Lagos judgment.** The post dates it once "November 28, 2008" and then quotes a news report dated "Nov. 28, 2006". Every other source gives 2006, and the later date is a slip in his own post. Inside the quoted report the applicant is given as "the applicant (former Vice President Atiku Abubakar)"; in November 2006 he was still Vice President, so the bracket is an editorial gloss, probably added later. Who the applicant was is open (Part 148). **(A for the post; C for the reading)**
5. **"The Senate also disagreed with the EFCC report, on may counts."** The first Senate committee is reported to have adopted the EFCC's framing of the deposits (Part 125); the review committee is reported to have rejected it (Part 128). "The Senate" in plenary is not shown on any record to have decided either way (Part 129). **(B)**
6. **The N20 billion and the third term.** He links the President's N20 billion request to the third-term campaign. The President's letter says N10 billion was released and about N4.6 billion paid to contractors for listed projects (Part 119). No record held shows where the remaining money went or what it was spent on.

7.**"Not a penny was lost".** The Senate committee, as the National Assembly's civic summary describes it, found that some of the deposits were "fraudulently converted as loans to NDTV, Mofas Shipping Company Limited and Transvarl Services Limited" (Parts 125 and 126). His 2014 post speaks of the deposits and their return; it does not address what was done with them while they were in the banks. The committee's report itself was not obtained. **(B/C)**

113.2 Grade

Grade (C) for this comparison of records graded in the Parts cited.

113.3 What this does not establish

The comparison does not show that his account is false. On the central figure he and his accusers agree. Where he goes further than the records, the records are missing, not contrary.

PART 114 — His memoir praises the agencies that investigated him

114.1 What the record shows

In his memoir *My Life* (2013), describing the record of the government in which he served, he wrote: "the Obasanjo administration set up the Independent Corrupt Practices and Other Related Offences Commission (ICPC) the Economic and the Economic and Financial Crimes Commission (EFCC). Both the ICPC and EFCC waged a vigorous and sustained war against corruption" (PDF p. 48). The memoir copy held for this dossier does not discuss the PTDF affair or the break with the President.

114.2 Source

http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf (atiku.org, via the Wayback Machine), p. 48.

Grade (A).

114.3 How to read it with "My PTDF Story"

A year after the memoir he wrote that "it is a shame the EFCC was used to prosecute that vendetta" and that the EFCC "needs to be made truly independent" (Part 112). One praises the institution his government created; the other criticises its use against him. We read them together and do not present them as a contradiction.

114.4 What this does not establish

The memoir's silence on 2006 and 2007 is a fact about this abridged text. It does not show that he avoided the subject, and "My PTDF Story" and his Senate evidence show that he did not.

SUPPLEMENT XIII — The President's Answer, 2006 to 2007

> **Scope note.** President Obasanjo's side of the affair is held in two forms: the Presidency's statement of September 2006 (Supplement XI), and his own signed letter of 16 March 2007 to the Senate review committee, published on the Federal Government portal. The letter is the only document in this section signed by either principal. It is quoted at length here so that his side gets the same space as his deputy's.

PART 115 — The Presidency on the persecution claim: "far fetched, by all standards"

115.1 What the record shows

The Presidency's statement of September 2006 answered the Vice President's charge that he was being persecuted:

"Vice President Atiku Abubakar has alleged political persecution and all sorts of things. That is far- fetched, by all standards. Neither the President nor anybody had an inkling of the dealings in PDTF until he was tipped off by Jefferson ... Secondly, the country would not have known that a public trust like the PTDF has been used to further private interests had NDTV and iGate not disagreed on a deal and petitioned the President."

It denied that the payments it listed could have been campaign money: "What campaign, we dare ask, was on in October 2003, four months after the President and the Vice President had been sworn into office?" It declared: "The transactions had nothing to do with the President." It put the question as one of conduct rather than politics: "Beyond the calculations for future office, what we need to establish is whether the allegation raise a hint of gross misconduct, abuse of office, corruption, accountability and violation of the constitution to which the Vice President swore to protect." It closed: "It is instructive to note that all actions on the matter by the relevant agencies, have followed the due process. Rather than engage in misrepresentation of facts, we would like to advise indicted parties to address pertinent issues at hand."

On the President's own aide, named by the Vice President as a beneficiary, it said that the NDTV chairman "is well-known to [the aide] and has given him cash gifts since their relationship began more than eight years ago", and that "not more than five million had been given him over several years."

115.2 Source

Vanguard, 13 September 2006, via Proshare (https://proshare.co/articles/intrigues-as-senate-considers-report).

Grade (B).

115.3 What this does not establish

The statement does not show that the inquiry was free of politics, or that politics drove it. It was issued by one principal against the other, eight months before an election that the Vice President was trying to contest.

115.4 What runs the other way

In defending the President's aide, the statement admits that the NDTV chairman had given cash gifts to a member of the President's own staff. The Presidency raised this itself, and no record held shows that anyone investigated it.

PART 116 — Letter PRES/134, 16 March 2007: the President's reading of a 1973 law

116.1 What the record shows

The letter is addressed to "The Chairman, Senate Review Committee on the Petroleum Technology Development Fund (PTDF)". The President thanks the committee for "the opportunity to respond and clarify some of the issues therein", and opens with his reading of the Act: "the three key words to guide the operation of the law are found in the title of the legislation: Petroleum, Technology and Development."

A law written in 1973, he argues, has to be read in the light of what came after: "Those who enacted the PTDF Act could not have foreseen a tip of what was to happen in the Petroleum Technology field since the information revolution that began in the mid-1980s." And: "It is impossible in the world of today to realise the objects of the PTDF Act without substantial investment in information and communications technologies, infrastructure, and tools." On interpretation: "looking at the narrow meaning of the literal words of the Act are unhelpful. Interpretation must begin with deriving the intention of the legislature."

He closes the main part: "With my understanding stated and the explanations above, I will expect the Review Committee not to regard the approvals as irregular but fully within the mandate of the PTDF."

116.2 Source

Letter PRES/134 of 16 March 2007, Federal Government portal, Wayback capture of 23 April 2007 (http://www.nigeria.gov.ng:80/Aso%20Rock%20News_ReplyofletterfromsenatecommitteePTDF.aspx). The page footer reads "Last updated: Tuesday, March 20, 2007".

Grade (A) for the letter as published on the Government's own portal. The annexes it mentions were not published with it.

116.3 What this does not establish

The letter cannot settle whether his reading of the Act is right. The first Senate committee is reported to have "chided" him "for approving projects outside the laws establishing the PTDF" (Part 126), and the review committee is reported to have recommended that he face the Code of Conduct Tribunal over the N20 billion (Part 128).

PART 117 — The President on the Institute, the computers and Galaxy Backbone

117.1 What the record shows

The African Institute of Science and Technology. He describes the Nelson Mandela Institution's plan for four African universities of technology, says that "with my intervention and involvement of Dr. Ngozi Okonjo-Iweala, NMI was persuaded to agree to locate the first AIST in the Abuja Technology Village", and that "The intervention of USD 25 million was approved out of the USD 40 million requested." He says the Institute "is not a government-owned university and therefore does not require an Act of the National Assembly to exist", that it had been incorporated "as African University of Science and Technology Limited by Guarantee", and that "On 27 th of February, 2007 I performed the groundbreaking ceremony". He concludes: "It will be indeed a surprising interpretation of the Act to say that the intervention of PTDF in G2i is outside its mandate".

Computers for All Nigerians. "CANI is a form of subsidy to facilitate training and education for Nigerians (section 2(b) of the Act). It is this interpretation of the PTDF Act that guided the Federal Executive Council to approve the intervention of the PTDF in CANI, and not any sinister insinuations."

Galaxy Backbone. He describes it as a public-private company to create a national ICT backbone and says: "This is the justification for the intervention of the PTDF in the equity and debt stock of Galaxy Backbone Plc. ... It is a very restrictive interpretation of the PTDF Act that will lead to the conclusion that this intervention is outside the mandate of the Fund."

117.2 Source

As Part 116.

Grade (A).

117.3 What this does not establish

The letter gives his reasons for approving the projects. It does not account for the spending, so it cannot show that the money was spent as he describes.

117.4 What runs the other way

Atiku had told the committee that "there is no enabling law setting up the Institute and no money was appropriated by the National Assembly for it" (Part 111). The President's answer is that none was needed. No court ever decided the point, which turns on the law and on appropriation.

PART 118 — The President on the legal fee: N300 million advised, N50 million taken off

118.1 What the record shows

"As for the cost of legal and advisory services, the Attorney-General of the Federation as the chief law officer of the Government is the one that handles and advises on all matters pertaining to legal, judicial or documentation matters. When I received the bill for these services from the Executive Secretary of the PTDF, I sought the Attorney-General's view. He considered that the cost was reasonable at N300 million consistent with the scope of the advisory services, the professional charges involving work of this nature, and the level of expertise required as well as the standing of Counsel. In spite of that advice, I still reduced the charges by N50 million."

118.2 Source

As Part 116.

Grade (A).

118.3 Our arithmetic

N300 million less N50 million is N250 million, the sum Atiku told the committee was paid (Part 111). **(C)**

118.4 What this does not establish

The record does not show what the work comprised. Atiku called it "the mere act of registering a company" and put the registration fee at N23 million; the President's letter describes "legal and advisory services" without itemising them. Neither account was tested.

118.5 A related fact

The counsel who received the fee, Chief Afe Babalola SAN, appeared for the Attorney-General against the Vice President in the Code of Conduct Tribunal case (Part 132). The Court of Appeal's record shows this. It implies nothing about either case.

PART 119 — The President on the N20 billion: "only N10 billion was released", "only about N4.6 billion have been paid"

119.1 What the record shows

"As stated in the memo from the Executive Secretary of the PTDF (Annex IV), I approved the sum of N20 billion for various projects listed therein. Disbursement is handled by the Accountant General of the Federation. I have now confirmed that only N10 billion was released to the PTDF. And out of the amount released, only about N4.6 billion have been paid to various contractors for the projects as detailed in Annex IV. There is therefore no iota of truth in the wild allegation that the funds released were diverted to any purpose other than the specific projects approved for. I hope the Review Committee will be able to physically verify these projects and payments to debunk this irresponsible and false allegation."

119.2 Source

As Part 116.

Grade (A).

119.3 What this does not establish

Annex IV, with the projects and payments, was not published with the letter. The letter does not say where the unspent balance of about N5.4 billion of the release was held, or whether the other N10 billion of the approval was released later. **(C for the subtraction: N10 billion less about N4.6 billion)**

119.4 What runs the other way

The letter confirms the approval at the centre of Atiku's counter-charge: N20 billion approved, N10 billion released (Part 111). It denies his inference that the money went to the third-term campaign. The review committee chairman is reported to have found the timing "curiously coincidental" (Part 128). No record decides between them.

PART 120 — The President on DICON: N364,106,201.00 spent, and N50,000 on the rifle

120.1 What the record shows

"As to the issue of the release of N1 billion in the name of the DICON Rehabilitation Account, I believe that the best way to react to the allegation using it for Mr. President's vanity project is to attach unabridged and unedited the latest report of the Technical Committee on DICON". He says the money was released "not only fabricate and produce replacement parts for the oil and gas industry but to make Nigeria self-sufficient in small arms ammunition production by September 2007, and in small arms production by September 2008. The total amount expended so far is out of N1 billion released is N364,106,201.00."

On the rifle: "Since the development of the indigenous assault rifle code-named OBJ-006 was started in February 2006, months before my September 2006 visit and the subsequent intervention of the PTDF, only N50,000 (Fifty Thousand Naira) from DICON's overhead cost was spent on the development of the rifle and eleven prototypes. Code-name apart, DICON should be commended for the initiative".

120.2 Source

As Part 116.

Grade (A).

120.3 What this does not establish

The Technical Committee's report was not published with the letter. The President's broad reading of the Act was meant to cover questions such as whether ammunition for the armed forces falls within a fund for petroleum technology. Nobody ever decided that question.

PART 121 — What the President's letter confirms, and what it leaves out

121.1 What the letter confirms

In the President's own words, the letter confirms four approvals from the Fund that his deputy had put before the Senate in December 2006: US$25 million for the Institute, the legal fee (N250 million after the reduction), the N20 billion approval with N10 billion released, and N1 billion to DICON. It also shows the Senate's inquiry examining the President's approvals as well as the Vice President's, as the Vice President had asked.

121.2 What it leaves out

The letter does not mention the Vice President, the US$125 million, the US$20 million, ETB or TIB. It answers no allegation against him and does not restate the case against his deputy. It defends the President's own approvals.

121.3 Grade

Grade (C). Our reading of a Grade (A) letter against a Grade (B) report of the Vice President's evidence.

121.4 What this does not establish

Neither document settles whose approvals were within the law. Both men approved spending from or placements of the Fund on a broad reading of their own authority, and both said the other's approvals were improper. A legislative committee is reported to have criticised both (Part 124). No court ruled on either.

SUPPLEMENT XIV — The Senate, September 2006 to March 2007

> **Scope note.** The Senate dealt with the PTDF three times: a Judiciary Committee that advised on what to do with the President's reports (September 2006), an ad hoc committee under Senator Victor Ndoma-Egba that investigated and reported on 28 February 2007, and a review committee under Senator Tsauri that re-examined that report in March 2007. None of the three reports, and none of the Votes and Proceedings, was obtained. Each is known from newspapers, a wire agency, a civic statement, an essay, or the catalogue of an online library whose files are lost. A committee's conclusion is not a criminal charge, and a newspaper's word "indicted" is not a court's.

PART 122 — September 2006: the Senate refers the reports to its Judiciary Committee, then declines to review the panel

122.1 What the records show

On 12 September 2006, Vanguard reported, the Senate met in closed session and "resolved to pass the communication to the Senate Committee on Judiciary and Legal Matters for advice. The action was immediately hailed by the pro-Obasanjo camp in the Senate which saw it as a victory for it."

On 26 September 2006 the Senate adopted that committee's recommendations unanimously. The Guardian reported the two points: "that the Senate notes the information as communicated by Mr. President; and that the Senate may wish to, in accordance with Senate Standing Rules and pursuant to section 88 of the Constitution ... through a committee, cause an investigation into the PTDF and other related matters or organisations." The committee chairman, Senator Oserheimen Osunbor, said "the1999 Constitution does not empower the Senate or any legislative arm of government for that matter, to exercise a power of review over an administrative panel of inquiry referred to in section 137 (1) (i) of the Constitution. In the committee's view, this falls within the purview of the courts". He added: "It is a matter of public knowledge that this is in fact being done."

The Guardian's summary: "The original indicting report by the Economic and Financial Crimes Commission (EFCC) and an Administrative panel that the Vice President abused his office through alleged misuse of PTDF money, the Senate resolved, should be left for the courts to unravel."

122.2 Sources

Vanguard, 13 September 2006, via Proshare (https://proshare.co/articles/intrigues-as-senate-considers-report); The Guardian, 27 September 2006, via Proshare (https://proshare.co/articles/senate-to-probe-ptdf-silent-on-obasanjo-atiku).

Grade (B).

122.3 What this does not establish

The Senate gave no view on the merits. It neither endorsed nor rejected the panel's conclusion, and said that reviewing it was a matter for the courts.

122.4 What runs the other way

The President had sent the reports, in the Presidency's words, "for the information of all members" (Part 104). The Senate took them as information. The inquiry it then opened covered the Fund as a whole, and so took in the President's approvals too.

PART 123 — "Like Pontius Pilate": why the Senate investigated anyway, and the Vice President's suit against the panel and the Senate President

123.1 What the record shows

Osunbor told the Senate that "it would amount to gross dereliction of duty on the part of the Senate to note the information and do nothing at all, given the weight of the allegations contained in the report, the personalities involved and the fact that this is a matter of immense public interest extending beyond the shores of the country", and that the Senate "could not afford, like Pontius Pilate, to wash its hands off the matter and pretend to have seen nothing and heard nothing."

He said the inquiry would aim "to unravel any possible lapses in the running of the PTDF, which may facilitate or encourage mismanagement, fraud or other irregularity", and that "as of now, very little is known.-about the PTDF and its operations."

The committee "noted that Vice President Abubakar had instituted an action in court to challenge the report of the administrative panel with Senate President Ken Nnamani joined as a co-defendant", and left it to the Senate President, under Order 53(5) of the Standing Rules, to decide whether the pending case barred debate.

The same report records that the Vice President had "insinuated that President Obasanjo made questionable withdrawals from it, a claim which the agency has denied", and had "named Obasanjo's personal Assistant ... as the President's proxy in the running of another account for their elections in 2003".

123.2 Source

The Guardian, 27 September 2006, via Proshare (https://proshare.co/articles/senate-to-probe-ptdf-silent-on-obasanjo-atiku).

Grade (B).

123.3 What this does not establish

We did not find the Vice President's suit against the panel, so its number, court, filing date and outcome are unknown. A description of an EFCC counter-affidavit in what may be the same suit could not be retrieved (Part 164).

PART 124 — 28 February 2007: the Ndoma-Egba committee reports, criticising both men and recommending no penalty

124.1 What the record shows

Sahara Reporters wrote on 28 February 2007, under the headline "PTDF Scandal: Senate Indicts OBJ, Atiku, Impeachment Motion Looms": "Both President Olusegun Obasanjo and his deputy, Atiku Abubakar, were this morning indicted by the Senate Ad-Hoc committee ... The committee, which submitted its report to the Senate this morning, specifically accused President Obasanjo of abuse of office and diversion of PTDF fund to purposes other than for which the funds were meant. But despite indicting both Obasanjo and Atiku in the management of the funds, the committee failed to recommend any punitive measures for both, preferring the Senate to decide on this."

It added that "The report also admitted in evidence testimony of the VP and this was substantially used by the committee to arrive at its conclusions", and that the Senate President, Ken Nnamani, "declared that he would personally sign all the pages of the report to prevent forgery." A motion by Senator Arthur Nzeribe for a vote of no confidence in both men was deferred to the next day.

124.2 Source

Sahara Reporters, 28 February 2007 (https://saharareporters.com/2007/02/28/breaking-news-ptdf-scandal-senate-indicts-obj-atiku-impeachment-motion-looms).

Grade (B). The report itself was not obtained (Part 129).

124.3 What this does not establish

No offence is established. "Indicted" is the paper's word for a committee's adverse conclusion about both men, and on this account the committee recommended no penalty for either. What became of the no-confidence motion was not found.

124.4 What runs the other way

In this first report of it, the committee blamed the President too, for "abuse of office and diversion". An essay of the time says instead that the committee "exonerated the president" (Part 128). Without the report itself, we cannot say which of the two secondary accounts is right.

PART 125 — AFP saw the report: "abused his office by aiding and abetting the diversion", and "$142-million ... remained unrecovered"

125.1 What the record shows

Sapa-AFP, carried by IOL on 28 February 2007 under the headline "Abuja panel indicts Abubakar over corruption": "The panel said in its report, a copy of which was seen by AFP, that Abubakar 'abused his office by aiding and abetting the diversion of public funds in the sums of $125-million and $20-million respectively approved for specific projects.'" The report "said part of the funds 'were fraudulently converted as loans' to three companies", and "recommended that Abubakar be 'sanctioned for any offences disclosed'". It recorded "that a sum of $142-million loaned to the companies 'remained unrecovered'".

AFP noted that the report "is now awaiting the senate final decision", that the Action Congress "urged the senate to reject the panel's report", and that Atiku said the inquiry was "politically-motivated".

125.2 Source

IOL (Sapa-AFP), 28 February 2007 (https://iol.co.za/news/africa/2007-02-28-abuja-panel-indicts-abubakar-over-corruption/).

Grade (B). AFP was quoting a document it had seen. Its account is independent of the Nigerian press and agrees with the civic summary in Part 126.

125.3 What this does not establish

There was no Senate decision, no charge and no finding by any court. "Sanctioned for any offences disclosed" is conditional: it does not say what offences, if any, were disclosed, and it leaves the matter to the Senate. "Fraudulently converted" is the committee's description of what the banks did with part of the deposits; it is not a finding that the Vice President converted anything.

125.4 What runs the other way

The US$142 million is a figure for loans "to the companies", not for the Fund's deposits. It cannot be reconciled with Atiku's account that the deposits were returned with interest (Parts 109 and 112), and no bank, Fund or audit record was found to decide between them. It is kept apart from the US$125 million and US$20 million (Part 127).

PART 126 — The civic summary and the dissent: "chided" the President, "double standard"

126.1 What the records show

A statement by the National Association of Seadogs summarises the report. Atiku "is accused of abusing his office by aiding and abetting the diversion of public funds in the sums of $125 million and $20 million respectively approved for specific projects to deposits in banks, some of which were fraudulently converted as loans to NDTV, Mofas Shipping Company Limited and Transvarl Services Limited." The committee "chided President Olusegun Obasanjo for approving projects outside the laws establishing the PTDF such as the establishment of African Institute of Science and Technology in the Federal Capital Territory (FCT), Incorporation of Galaxy Backbone Plc and, Purchase of Computers for Civil Servants". The statement judged that the report "compromised its impartiality by appearing to ignore some pertinent questions about the President's actions while focusing on the VP".

Senator Titus Olupitan, a member, dissented. The excerpt published by Sahara Reporters reads: "I wish to state without any reservation that the Committee: (1). Has derailed from the term of reference which was to carry out an independent investigation into the operations of the PTDF and other related matters or organizations. (2). Has applied double standard in carrying out this assignment. (3). Is far from accomplishing the assignment of establishing facts ... (4). Did not draw its conclusion from the materials, facts and evidences made available before it".

126.2 Sources

National Association of Seadogs, "PTDF, Senate Report and the Challenge of Accountability" (https://www.nas-int.org/ptdf-senate-report-and-the-challenge-of-accountability/); Sahara Reporters, "Sentate PTDF Report 2 - Dissenting Opinion", 28 February 2007 (https://saharareporters.com/2007/02/28/sentate-ptdf-report-2-dissenting-opinion).

Grade (B). Excerpt only for the dissent; the full text was in a lost e-library file (Part 129).

126.3 A correction to the date of the NAS statement

The NAS page is headed "Aug 28, 2007", and earlier working notes for this dossier dated the statement to that day. The statement itself is signed "PROF. OLATUNDE MAKANJU NAS Capone ... April 11, 2007", and its text speaks of the Tsauri review as current work ("The work of the new committee must continue") and of the nation going "to the poll". The signed date, 11 April 2007, is the one used here; 28 August 2007 is probably the date of posting.

126.4 What this does not establish

The excerpt does not show which way the dissent cut. "Double standard" could mean the committee was too hard on the Vice President or too soft on the President. An essay of the period reads it as indicting the President (Part 128).

PART 127 — The PTDF figures, kept apart

127.1 The figures, each with its owner

FIGURE	WHO GIVES IT	WHAT IT COUNTS	WHERE
US$125 million	EFCC text; Senate committee via AFP and NAS; Atiku (2006)	The sum approved by the Council and placed with ETB and TIB on his approval	Parts 96, 107, 125, 126
US$20 million	EFCC text; Senate committee via AFP and NAS; Atiku (2006)	The additional sum he approved	Parts 96, 108, 125
US$145 million	Atiku (2014)	The total he says he approved for placement	Part 112
165.0 million dollars	Presidency's list (our addition of 50 + 52.9 + 62.1)	Three ETB deposit events, 25 June 2002, 14 and 17 July 2003	Part 100
US$142 million	Senate committee via AFP	Loans to companies that "remained unrecovered"	Part 125
"$125 million" alone	JURIST on the CCT charge	The sum said to be diverted, without the US$20 million	Part 132
"some$30million"	TIB branch manager, in the EFCC text	PTDF money placed with TIB	Part 97
"N20 billion and 150 million dollars in fixed deposit"	Atiku (2006), as ThisDay reported him	The Fund's fixed deposits at December 2005 (with "N533 million and 6.3 million dollars in its current account")	ThisDay, 19 December 2006 (Part 106 source)

127.2 What adds up and what does not

US$125 million and US$20 million make US$145 million. The EFCC, the Senate committee and Atiku agree on that figure: it is the sum placed in banks on his approval. The Presidency's 165.0 million dollars is a list of deposit events, one of which predates the April 2003 request; it may include a roll-over or interest, and no bank record was obtained to show which. The US$142 million is a loans figure, not a deposits figure, and it conflicts with his account that the deposits came back intact. **(C)**

127.3 Rule followed in this section

The figures are not added to each other or netted against each other. The US$165.0 million and the US$142 million stay open until bank, Fund or Central Bank records are found.

PART 128 — March 2007: the Tsauri review committee, reported to have cleared the Vice President on the deposits

128.1 What the records show

The NAS statement records that the Senate President, Ken Nnamani, "constituted the Senator Umar Tsauri led seven member Senate committee to carry out a comprehensive review of the controversial PTDF report earlier presented by the Victor Ndoma-Egba-led Senate committee that received a barrage of criticisms from either side of the political divide".

An essay by Okoi Obono-Obla and Glory Okoi Uyouyo, citing The Guardian of 21 March 2007, quotes the review chairman, given there as Senator Ibrahim Tsauri: "Where do you expect Atiku to keep the money if the projects were ongoing? What Atiku did was to put the money in the bank pending when the projects were for execution." It says the chairman thought it wrong "to have been castigated for putting the PTDF money in the bank because the law gives power for its funds to be invested", that "The Tsauri Committee recommended that President Obasanjo face the Code of Conduct Tribunal for raising N20 billion for the Galaxy Backbone Project from the PTDF", and that the chairman found it "curiously coincidental" that the N20 billion approval came at about the time of the third-term push. The essay concludes: "The review panel later exonerated the vice president while sanctioning Obasanjo." It also says that the Vice President "personally appeared and put up a good defence unlike Obasanjo who did not appear."

A Voice of America item of 21 March 2007 was headed "Nigerian Senate Committee Resigns Over Corruption Probe"; the saved page holds only the headline.

128.2 Sources

https://www.nas-int.org/ptdf-senate-report-and-the-challenge-of-accountability/; https://groups.google.com/g/africanworldforum/c/f8b82AqNfto/m/J4NTjHGlFTIJ (essay posted to a Google Group); https://www.voanews.com/a/a-13-2007-03-21-voa53-66770717/564199.html (headline only).

Grade (B), and weak. This is a secondary essay quoting a newspaper, and the two sources give the chairman different first names (Umar and Ibrahim).

128.3 What this does not establish

None of this is a Senate clearance. No record held shows that the review report was adopted in plenary, or what happened to the resignations the VOA headline mentions. The same essay says the first committee "exonerated the president", which conflicts with Sahara Reporters' account that it accused him of "abuse of office and diversion" (Part 124). Its authors were making an argument, not keeping a record.

128.4 What runs the other way

The President had written to this same committee five days before the chairman's reported remarks, defending his approvals in detail (Parts 116 to 121). The review committee is the only body in the record reported to have recommended a tribunal case against the President. No such case was brought.

PART 129 — The Senate's reports existed online in 2007, and every copy has been lost

129.1 What the record shows

The Wayback Machine's capture of 16 December 2007 of the Sahara Reporters e-library lists, among other files: "Nigerian Senate's PTDF Report - Majority Report - Part I.pdf" (139.26 KB), "NIGERIAN SENATE PTDF REPORT2 - DISSENTING.pdf" (43.77 KB), "Senate_Review_Committee_Report_on_PTDF[1].doc" (80.38 KB), "EFCC PTDF iGate Alleged Corruption Report on VP Atiku Abubakar.pdf" (103.09 KB), "VP Atiku Abubakar Testimony to the Senate on PTDF.pdf", "Pres. Obasanjo Writes Senate Admits Spending PDTF N20Billion.pdf" and "VP ATIKU LAWSUIT AGAINST INEC & PROF. IWU 03152007.pdf". The detail page for the majority report gives "Added: Wed 28th February, 2007".

Every archived capture of the download links returns status 404, and no capture of the files exists under any other address. The National Assembly's online archive of Votes and Proceedings does not reach back to 2007.

129.2 Source

Wayback CDX results, recorded in finding X-011 and the gaps-wave resolution log.

Grade (A) for the catalogue entries as captured; **(C)** for the negative result.

129.3 Why it matters

Four documents sit at the centre of this section: the EFCC report, the majority report, the dissent and the review report. All four were public in 2007, and we found no free source that holds them now. Nor does anything we hold record a plenary decision of the Senate, if one was taken. That is the main reason this section's Nigerian record rests on Grade (B) material.

PART 130 — What the US Senate's staff later said of the Nigerian Senate: "no evidence ... that the full Senate imposed such a sanction"

130.1 What the record shows

The report of the US Senate Permanent Subcommittee on Investigations of February 2010 summarised the PTDF matter in two pages. It said the EFCC report "found that Mr. Abubakar had used his influence over Nigeria's Petroleum Technology Development Fund (PTDF) to disburse money from the Fund to promote business ventures for himself and his friends", that the Nigerian Senate's ad hoc committee called for him to be "sanctioned", and: "The Subcommittee found no evidence, however, that the full Senate imposed such a sanction on Mr. Abubakar." It records his position that the allegations were "a bid to prevent him from running for office".

130.2 Source

PSI Report, "Keeping Foreign Corruption Out of the United States", 4 February 2010, pp. 182 to 183, citing BBC News of 27 February 2007.

Grade (A) for what the PSI report says. **Grade (B)** for its account of the Nigerian findings, which it took from the BBC.

130.3 What this does not establish

What the PSI says of the EFCC finding is a summary of a summary, and the report does not mention the Supreme Court judgment of 16 April 2007 or the review committee. Its finding of "no evidence" that the full Senate imposed a sanction agrees with what this section found in the Nigerian record.

SUPPLEMENT XV — The Tribunal, September 2006 to April 2007

> **Scope note.** The one formal charge brought against the Vice President over these matters was filed before the Code of Conduct Tribunal on 22 September 2006. The charge sheet was not obtained. What is known of it comes from the Court of Appeal's judgment of 5 April 2007, which recites the arguments of both sides, and from a JURIST news report. The charge was never tried.

PART 131 — 22 September 2006: eighteen counts before the Code of Conduct Tribunal

131.1 What the record shows

The Court of Appeal's judgment records that the Attorney-General of the Federation filed "Charge No. CCT/NCA/ABJ/06 dated 22/9/06" containing "18 counts" against the Vice President before the Tribunal. (The judgment also gives the number as "CCT/NC/ABJ/06".) The Vice President went to the Federal High Court to stop it. He won, and the Attorney-General, the Code of Conduct Bureau and the Tribunal appealed.

131.2 Source

AGF & Ors v Alhaji Atiku Abubakar, CA/A/21/07, 5 April 2007, (2007) LCN/2306(CA), LawGlobal Hub text, sg. 1 to 3 (https://www.lawglobalhub.com/?p=55940). The book cites the judgment "as reported"; a certified copy was not obtained.

Grade (A) for the court's account. The charge sheet itself was not seen.

131.3 What this does not establish

It does not show that any count was true. A charge is an accusation, and this one was never heard.

PART 132 — What the counts were said to be: assets, according to the Attorney-General's counsel; bribery in Count 6, according to the defence; "$125 million" and "$4.6 million", according to JURIST

132.1 What the records show

In the Court of Appeal the Attorney-General's counsel, Chief Afe Babalola SAN, "argued that what ignited the controversy before the trial Court was the filing of a charge containing 18 counts by the Attorney-General ... He argued that the charges are breaches of some paragraphs of the Code of Conduct Act including inter alia failure to declare assets by the Respondent", under "Sections 13, 15, 7 and 5 of the Code of Conduct Act". The court also records him as contending "that the charge before the trial Court is that the Respondent had not declared his assets", and that "a President or Vice President who has not declared his assets is not a President or Vice President properly so called". In reply on the nature of the proceedings he argued that the "code of conduct is only a moral code".

The Vice President's counsel, Chief Wole Olanipekun SAN, "submitted that the proceedings before the Code of Conduct Tribunal are purely criminal. He also referred the Court to Count 6 in the Charge Sheet at page 12 of the record of Appeal and cited the case of Attorney-General of Ondo State v. Attorney-General of the Federation ... in which bribery and corruption were defined as criminal offences."

JURIST reported on 10 October 2006 that the charges "were related to the alleged diversion of $125 million dollars of public money to private interests, as well as allegations of receiving more than $4.6 million dollars in bribes."

132.2 Sources

CA/A/21/07, sg. 11, 12, 18, 26, 33 (as Part 131); JURIST, 10 October 2006, via the Wayback Machine (https://www.jurist.org/paperchase/2006/10/nigerian-vp-charged-with-corruption.php).

Grade (A) for the court's summary of counsel's arguments. **Grade (B)** for JURIST.

132.3 What this does not establish

We do not have the wording of any count. Each side described the charge to suit its argument: the prosecution as a matter of asset declaration, the defence as a criminal case that immunity barred. JURIST's "$125 million" omits the separate US$20 million (Part 127), and its "$4.6 million dollars in bribes" is not explained in any record held. None of it was tried.

132.4 What runs the other way

The prosecution's own counsel told the appeal court that the charge was mainly about the declaration of assets, which is a narrower case than the "diversion" described in the press.

PART 133 — 20 December 2006: the Federal High Court holds that his immunity covers the Tribunal

133.1 What the record shows

The Court of Appeal records that the Federal High Court (A.I. Chikere J.), on 20 December 2006, dismissed the Attorney-General's preliminary objection and granted all the Vice President's reliefs, holding "that the immunity of the Respondent under Section 308 of the 1999 Constitution extends to proceedings before the 3rd Appellant", the Tribunal.

133.2 Source

CA/A/21/07, sg. 7 (as Part 131).

Grade (A) for the appeal court's account. The High Court ruling itself was not obtained.

133.3 What this does not establish

The ruling was on immunity and says nothing about the facts.

133.4 A date to note

The same day, on the Presidency's later account to the Supreme Court, the Vice President "openly declared for another political party, the Action Congress" (Part 139).

PART 134 — 5 April 2007: the Court of Appeal holds that the Tribunal cannot try a sitting Vice President

134.1 What the record shows

Aboki JCA, delivering the lead judgment: "I am satisfied from the foregoing that the proceedings against the Respondent Alhaji Atiku Abubakar Vice-President Federal Republic of Nigeria before the Code of Conduct Tribunal is purely a criminal proceeding and I so hold" (sg. 62).

"In the final analysis I hold that the Code of Conduct Tribunal has no powers or jurisdiction to hear and determine allegations of contravention of any of the provisions of the Code of Conduct Bureau and Tribunal Act or as contained in the Fifth Schedule to the Constitution of the Federal Republic of Nigeria 1999, against a President, Vice-President, Governor or Deputy Governor, while his tenure office subsists. This Appeal lacks merit and it is hereby dismissed. The decision of the trial Court is hereby affirmed."

134.2 Source

As Part 131.

Grade (A) (law-report text from a secondary publisher; the lead judgment only).

134.3 What this does not establish

It does not show that the charges were baseless. The court decided only who could be tried, and when.

134.4 What runs the other way

The court rejected the Attorney-General's "moral code" argument and agreed with the defence that the proceedings were criminal, and it was that finding which brought them within the immunity.

PART 135 — What immunity left open, and what happened after May 2007

135.1 What the records show

Immunity under section 308 of the Constitution lasts only while the office is held. The Court of Appeal's holding was confined to the time "while his tenure office subsists". His own counsel had argued, in making the case that the proceedings were criminal, that "there is no time bar against criminal prosecution" and that the Tribunal "applies to both serving and retired officers" (sg. 24).

He left office on 29 May 2007. No record was found, in the law reports, the press or the Tribunal's published material, that the charge was refiled or revived after that date.

135.2 Sources

As Part 131; searches recorded as gap G-4.

Grade (A) for the judgment. **Grade (C)** for the negative search.

135.3 What this does not establish

We found nothing showing that the charge was formally withdrawn, or that it could not be brought again. A negative search of free sources does not prove that nothing exists.

135.4 What it means

On the record found, no tribunal or court heard the eighteen counts, before or after May 2007, and their allegations were never adjudicated either way.

SUPPLEMENT XVI — The Office and the Party, 2006 to 2007

> **Scope note.** The PTDF affair ran alongside a constitutional quarrel: whether a Vice President who had fallen out with his President, left the ruling party and stood against its candidate kept his office. The courts answered that he did, though the Supreme Court said he should have resigned first. These cases did not concern the Fund. They belong to the same break, though, and they hold each side's sworn account of the other.

PART 136 — The break: the third term, the succession, and the move to the Action Congress

136.1 What the records show

The European Union's Election Observation Mission wrote in its final report on the 2007 elections: "Vice President Atiku Abubakar was strongly opposed to a possible third term for the President as he had expected to become Obasanjo's successor. However, when the third term proposal failed, Atiku was blocked from becoming the PDP's presidential candidate, left the ruling party for the newly created Action Congress (AC) and became its presidential candidate. The feud between Atiku and Obasanjo, which featured exchanges of accusations and counteraccusations, dominated the pre-election period."

Vanguard, in April 2010, summarised the move in the same terms: he "dumped the PDP as a foundation member and a member of the party's National Executive Committee, NEC in 2006 for the Action Congress following some irreconcilable differences between him and former President Olusegun Obasanjo especially from the third term imbroglio."

In his letter of 18 October 2017 resigning from the APC, Atiku wrote: "As I said in 2006, it is the struggle for democracy, constitutionalism and service to my country and my people that are driving my choice."

136.2 Sources

EU EOM Nigeria 2007, Final Report, p. 8 (https://aceproject.org/ero-en/regions/africa/NG/nigeria-final-report-gubernatorial-and-state/at_download/file); Vanguard, April 2010 (https://www.vanguardngr.com/2010/04/atiku-returns-to-pdp-meets-ogbulafor/); Sahara Reporters, 27 November 2017, quoting the letter (https://saharareporters.com/2017/11/27/pdp-governors-split-former-vp-atikus-defection).

Grade (A) for the EU text; the motive it states is the mission's own interpretation. **Grade (B)** for Vanguard and for the 2017 letter as quoted.

136.3 What this does not establish

The record does not settle his motives. The EU reads them as ambition thwarted; he describes a stand for constitutional rule. Both can be partly true. The exact date of his move to the Action Congress was not found in a primary record; the Presidency told the Supreme Court it was 20 December 2006 (Part 139).

136.4 What runs the other way

The EU has both men trading "accusations and counteraccusations", so a neutral observer did not treat the PTDF case as one-sided.

PART 137 — 2006 in Washington: his political work was registered under the foreign agents law

137.1 What the records show

On 23 March 2006 The Weidenfeld Law Firm, already his United States counsel, filed an exhibit under the Foreign Agents Registration Act saying that, beyond legal work, it would "provide assistance to those who support a democratic transition in the political leadership of Nigeria", including "Encouraging United States Government officials to articulate the strategic interest of the United States in promoting a democratic transition in the Government of Nigeria."

On 22 May 2006 Hill & Knowlton registered "Atiku Abubakar (through The Weidenfeld Law Firm)" as its foreign principal, at the address "Office of the Vice President, Presidential Villa Asorock", described as "Vice President of Nigeria/ Candidate for President", for "media relations and litigation support" at "a fixed fee for services in the amount of $3,500.00 per month", from 1 April 2006. In May 2007 APCO Worldwide registered "Vice President Atiku Abubakar" as principal, "to promote positive U.S. - Nigeria relations"; it terminated on 1 June 2007.

137.2 Sources

FARA 5740-Exhibit-AB-20060323-1; FARA 3301-Exhibit-AB-20060522-8; FARA 4561-Exhibit-AB-20070510-1 (OCR, checked against the page images).

Grade (A) (OCR of the filings).

137.3 What this does not establish

Nothing shows that "democratic transition" meant anything other than the 2007 handover. The filings name neither the third term nor the PTDF. Registering such work is a lawful disclosure.

137.4 Why it is here

The filings show that, months before the EFCC report reached the Council in September 2006, the Vice President was preparing a presidential campaign and retaining help abroad for "litigation support". That is consistent both with the Presidency's view that the dispute was about the succession and with his view that he expected to be attacked. Section A deals with the lobbying record as a whole.

PART 138 — 23 December 2006: the President's aide announces the Vice President's office vacant

138.1 What the record shows

In the vacancy case, an affidavit by the Vice President's assistant, Umar Pariya, as recited by the Supreme Court, said that he "sought and obtained the President's approval for the said annual leave", travelling to the United States on 21 December 2006, and that "on Saturday, 23 of December 2006, the President of the Federal Republic of Nigeria through one Mallam Uba Sanni, his Special Assistant on Public Affairs, announced the office of the plaintiff as Vice President of the Federal Republic of Nigeria vacant", adding that "the immunity conferred on the plaintiff ... has also been withdrawn". The affidavit said "all security details attached to the plaintiff were withdrawn" and "the official residence of the plaintiff was sealed off".

138.2 Source

AGF & Ors v Atiku Abubakar (SC 31/2007) [2007] NGSC 9, Akintan JSC (https://nigerialii.org/akn/ng/judgment/ngsc/2007/9/eng@2007-04-19). The judgment spells the aide's name "Sanni".

Grade (A) for the deposition as recited. A deposition is one side's sworn account, not a finding.

138.3 What runs the other way

The Federal Government's case on appeal referred to Mallam Sanni's reply "to the effect that the statement credited to him in the television interview was quoted out of context", and to "the statement made by Mrs Remi Oyo, the Head of Media of the Presidency, that Mallam Uba Sanni was not authorised to make the statement credited to him", with her denial that the President intended to replace his deputy.

PART 139 — The Presidency's sworn case: he had "constructively resigned"

139.1 What the record shows

The Federal Government's counter-affidavit, as recited by Akintan JSC, said the Vice President had failed to disclose that "on 20 December 2006, openly declared for another political party, the Action Congress", that he "openly denounced and condemned the PDP, the PDP led Government, PDP policies and the President", that he said "he was no longer a member of the PDP", and that "he had ceased to attend the Federal Executive Council meetings for over two months."

Its legal case, in paragraphs 34 to 41, was that a Vice President who "has decamped from his sponsoring party to another party may lead to the making of a President from an unsuccessful political party whose policy is hostile to those of the ruling party"; that "resignation could also take the form of constructive withdrawal, abandonment, and relinquishment which the plaintiff has done"; that section 142(1) "does not permit of a Vice President belonging to a different party from the party that elects him nor does it permit of double loyalty"; and that he "has voluntarily abandoned the PDP government, dumped the PDP and the President ... or has constructively resigned or withdrawn from the government of the President Obasanjo and PDP."

139.2 Source

As Part 138.

Grade (A) for the counter-affidavit as recited.

139.3 What this does not establish

The counter-affidavit does not prove that every fact it alleges was true, and the courts rejected its law (Parts 140 and 141).

139.4 What runs the other way

The President's case went further than saying his deputy had left. It said that a Vice President in open opposition could become President by succession, and the Supreme Court gave that argument partial weight (Part 141).

PART 140 — 20 February 2007: the Court of Appeal declares the vacancy "null and void", and says his loyalty is to the Republic

140.1 What the records show

As quoted by the Supreme Court, Abdullahi PCA declared "that the President has no power under the Constitution of the Federal Republic of Nigeria, 1999 or any other law to declare the office or seat of the plaintiff as Vice President of the Federal Republic of Nigeria vacant", and "that the purported declaration by the President ... vacant is unconstitutional, illegal, null and void and of no effect whatsoever."

The EU mission's report quotes the same Court of Appeal judgment (CA/A/23/2007): "I agree that the Vice President should have an undivided loyalty but that loyalty is due to the Federal Republic of Nigeria and not, I repeat not, to Mr. President nor Peoples Democratic Party who in any case is a stranger to the Constitution of the Federal Republic of Nigeria". The mission drew the lesson that "the mandate belongs to the elected office holder and not to the political party".

140.2 Sources

SC 31/2007 (as Part 138), reporting *Abubakar v AGF* (2007) 3 NWLR (Pt 1022) 601; EU EOM 2007 Final Report, p. 18 and n. 42.

Grade (A) for the quotations as given by the Supreme Court and the EU. The Court of Appeal judgment itself was not obtained.

140.3 What this does not establish

The case concerned the office only and says nothing about the PTDF.

PART 141 — 20 April 2007: the Supreme Court dismisses the Government's appeal, but says he "was required to first resign"

141.1 What the record shows

The law reporter's headnote to *AGF v Atiku* [2007] NGSC 177, (2007) 2 All N.L.R. 58, records a "Leading judgment by Sunday Akinola Akintan JSC ... (unanimously dismissing the appeal)". Among the points held, each attributed "Per Akintan, JSC at 70":

- "The Vice President can not be removed by the President. The process for removal was contained in section 143 of the Constitution, through the process of impeachment by the National Assembly."
- "The trial court was therefore incorrect to hold that the first respondent could, while Vice President, openly criticise the same government or join another political party and campaign for the office of President. His right to freedom of association did not stretch that far. He was required to first resign."
- "It was not the duty of the Court to pronounce on the behaviour of the Vice President and declare his office vacant. That decision and action lay with the National Assembly."

141.2 Source

https://nigerialii.org/akn/ng/judgment/ngsc/2007/177/eng@2007-04-20 (headnote). The two judgment texts on NigeriaLII (NGSC 9 and NGSC 110) stop part way through.

Grade (A) for the headnote. A headnote is the reporter's summary, not the judge's words, and Akintan JSC's own sentences on this point have not been read.

141.3 What this does not establish

The ruling had no legal consequence for him, and he stayed in office until 29 May 2007. "Trial court" in the headnote means the Court of Appeal, which heard the case at first instance.

141.4 What runs the other way

On resignation, the highest court criticised his conduct in the same judgment that he won, and we report the two together. The point also answers, in part, the Presidency's complaint (Part 139): the court agreed that he should not have campaigned against the government while in it, but held that only the National Assembly could act on that.

PART 142 — His own sworn account: suspension, a lawsuit and a criminal charge, as harassment

142.1 What the record shows

Akintan JSC records that in reply the Vice President filed a 27-paragraph affidavit in which he "denied most of the defence put up in the counter-affidavit", gave "reasons justifying some of the acts he took", and "alleged that the first appellant had continuously harassed him by causing the PDP to suspend him, by instituting action against him at the court below and by causing a criminal action to be filed against him at the Code of Conduct Tribunal."

In December 2006 he had told the Senate committee of "the sacking and/or harassment of my aides, friends and associates, my being portrayed on national television by the President as disloyal, the persistent and illegal use of security agents to raid and ransack my campaign office and my bank records, my illegal suspension from the PDP and the orchestrated, persistent, and dangerous denigration of the Office of the Vice President."

142.2 Sources

SC 31/2007 (as Part 138); ThisDay, 19 December 2006 (https://proshare.co/articles/atiku-obasanjo-took-ptdf-money-for-3rd-termtranscorp).

Grade (A) for the affidavit as recited; **(B)** for the Senate evidence.

142.3 What this does not establish

The judgment does not say which side's account was true. The court decided the constitutional questions only and made no finding on harassment.

SUPPLEMENT XVII — The Ballot, March 2007 to December 2008

Scope note. The electoral commission, INEC, left the Vice President off its list of presidential candidates, relying on section 137(1)(i) of the Constitution, which, as the Supreme Court read it, disqualifies a person indicted for embezzlement or fraud by a judicial commission or an administrative panel of inquiry whose report the Government has accepted. The Supreme Court restored him five days before the vote. Its reasons in *AC v INEC* are held only in part: the opinions of Katsina-Alu JSC and Musdapher JSC have been read, the rest have not.

PART 143 — March 2007: INEC excludes him, and the Federal High Court says it has no power to

143.1 What the records show

In *AC v INEC*, Katsina-Alu JSC records that the Federal High Court (B.O. Kuewumi J.) held on 7 March 2007 that INEC "has no power to disqualify candidates". The PSI report of 2010 records that "on 12 March 2007, the Federal High Court of Nigeria ruled that the Commission had no authority to disqualify candidates", citing FHC/ABJ/CS/3/2007. The EU mission records that "INEC refused to comply until the Supreme Court ruled".

143.2 Sources

Action Congress (AC) and Another v INEC (SC 69/2007) [2007] NGSC 21, reasons of 28 June 2007 (https://nigerialii.org/akn/ng/judgment/ngsc/2007/21/eng@2007-06-28); PSI Report p. 182 and n. 1011; EU EOM 2007 Final Report, p. 19.

Grade (A) for each text.

143.3 An open discrepancy

The Supreme Court dates the High Court ruling to 7 March 2007. The PSI dates a ruling on the same point to 12 March 2007 and gives a suit number. Either there were two suits or one source is wrong. Neither record gives the other's date, and the High Court rulings were not obtained.

PART 144 — 3 April 2007: the Court of Appeal sides with INEC

144.1 What the record shows

Musdapher JSC quotes Abdullahi PCA in *INEC v Action Congress* (2007) 6 NWLR (Pt 1029) 142 at 162: INEC "has the power and authority not only to screen candidates sent to it by political parties but to also remove the name of any candidate that failed to meet the criteria set out by the Constitution without having to go to Court."

144.2 Source

As Part 143.

Grade (A) as quoted by the Supreme Court. The Court of Appeal judgment itself was not obtained.

144.3 What runs the other way

The Supreme Court reversed it thirteen days later (Part 145).

PART 145 — 16 April 2007: the Supreme Court restores him: "An indictment is no more than an accusation"

145.1 What the record shows

Katsina-Alu JSC: "The disqualification in section 137(1)(i) clearly involves a deprivation of right and a presumption of guilt for embezzlement or fraud in derogation of the safeguards in section 36(1) and (5) of the Constitution. The trial and conviction by a court is the only constitutionally permitted way to prove guilt". And: "An indictment is no more than an accusation."

He concluded: "It is for the above reasons that I allowed the appeal and set aside the decision of the Court of Appeal delivered on 3 April 2007. The reliefs sought by the appellants in the Court of trial be and are hereby granted." Musdapher JSC: "On the 16 April 2007, I announced my judgment in this matter allowing the appeal". Katsina-Alu JSC made "no order as to costs".

145.2 Source

As Part 143; reported (2007) 1 All N.L.R. 1. The NigeriaLII page breaks off in Musdapher JSC's reasons.

Grade (A).

145.3 What this does not establish

The judgment does not show that he was innocent of the PTDF allegations, which the court did not try. It decided that INEC could not disqualify him and that an administrative indictment could not, of itself, do so.

145.4 What runs the other way

This is the central judgment in his favour on the PTDF affair. The panel's conclusion had been accepted by the Government in a White Paper; the highest court treated it as an accusation only and put him back on the ballot.

PART 146 — Two grounds, not one: the Electoral Act 2006, and the judiciary's "exclusive preserve"

146.1 What the record shows

Katsina-Alu JSC also rested the decision on a change in the statute. Section 21(8) of the Electoral Act 2002 "confers on the defendant the power to disqualify candidates. This power is not in doubt. ... The legal position has since changed with the enactment of the Electoral Act, 2006 ... the lawmakers in their wisdom took away this power from the defendant." He added: "I think with a little imagination on the part of the defendant, it would have been so clearly obvious to it that it does not now possess the powers to disqualify any candidate".

Musdapher JSC put the constitutional point in stronger terms: "The indictment of embezzlement against a person to deprive him of the right granted by section 131 of the Constitution to contest or vie for the post of the President of the Republic is a very serious matter and the issue can only be pronounced by the judicial branch. Such serious issues are riddled with complex questions of law and facts which are, by the provisions of the Constitution, in the exclusive preserve of the judiciary; no executive body should have the power or the competence to unravel such serious and far reaching complex issues without proper recourse to the proper judicial process." He held: "The Court of Appeal is clearly in error".

146.2 Source

As Part 143 (the site renders the semicolon as "?").

Grade (A).

146.3 What this does not establish

The judgment does not say why the 2006 Act changed the rule, or what the court would have done under the 2002 Act. Both grounds are set out here because the presumption of innocence was only half the reasoning.

PART 147 — What the panel found, as the Supreme Court recited it, and why a recital is not a finding

147.1 What the record shows

Musdapher JSC set out the background as it was put to the court: Atiku "was investigated and found culpable by the Economic And Financial Crimes Commission EFCC. Thereafter the Federal Government established an Administrative Tribunal that further looked into the allegations ... The Administrative Panel indicted Alhaji Atiku Abubakar and the Federal Government, in a White Paper, accepted the indictment which was said to be gazetted."

147.2 Source

As Part 143.

Grade (A) for the recital.

147.3 What this does not establish

"Found culpable" and "indicted" here describe what the executive bodies had concluded, as the parties presented it. The Justice who wrote these words went on to hold that only a court could pronounce on such an accusation (Part 146). The sentence is not a finding by the Supreme Court and should not be quoted as one. "Said to be gazetted" shows that the court had not seen the Gazette itself.

PART 148 — 28 November 2006: the Lagos High Court reportedly set aside the EFCC and panel reports

148.1 What the records show

Three secondary sources say that Justice Inumidun Akande of the Lagos State High Court ruled against the EFCC report and the Administrative Panel report on 28 November 2006. Atiku's 2014 post quotes a news report: "There is no evidence before the court to establish that the applicant ... was allowed to call witnesses to testify on his behalf to defend the allegation instead, the 2 nd Respondent prepared a report in which he indicted the applicant and others and submitted it to the President (Obasanjo) as if he was the High Court before which the offenders will be prosecuted, establishes lack of fairness." WithinNigeria (2026) reports that she held the reports "do not exist in law and in fact" and that submitting them to the President instead of filing charges "amounted to usurpation of judicial power".

Search results (not saved as sources) say the applicant was Otunba Oyewole Fasawe, not Atiku, and that N5 million costs were awarded to him.

148.2 Sources

https://atiku.org/aa/2014/03/25/my-ptdf-story/; https://www.withinnigeria.com/2026/09/06/september-6-in-nigerian-history-obasanjo-asked-atiku-to-leave-fec-chamber-over-efcc-report/.

Grade (B). The judgment was not obtained.

148.3 What this does not establish

The reports do not say who brought the case, whether the judgment was appealed, or what binding effect a State High Court's ruling had on a Federal White Paper. If the applicant was the NDTV chairman, the case was brought by a man named in the reports (Part 97), and a ruling in his favour may have been limited to him.

148.4 What runs the other way

If the reports are accurate, a court found the process unfair because those accused could not call witnesses, and that is in his favour whoever brought the case. The next Part gives the one written source for the judgment's effect outside the Nigerian press.

PART 149 — The EU mission: the Federal High Court let him run "based on the nullification of the indictment by the High Court in Lagos"

149.1 What the record shows

The EU Election Observation Mission's preliminary statement of 23 April 2007 (p. 4 n. 2) and its final report (p. 19 n. 44) both say: "The Federal High Court Abuja delivered a judgment ordering INEC to include the name of Mr. Atiku Abubakar in the list of presidential candidates. The Court based its decision on the nullification of the indictment by the High Court in Lagos. Since the indictment was nullified, the grounds for disqualification lacked merit. This decision was appealed."

149.2 Sources

EU EOM Nigeria 2007, Final Report, p. 19 n. 44 (https://aceproject.org/ero-en/regions/africa/NG/nigeria-final-report-gubernatorial-and-state/at_download/file); Preliminary Statement, 23 April 2007, p. 4 n. 2 (https://www.eods.eu/library/PS%20NIGERIA%2023.04.2007_en.pdf).

Grade (A) for the EU text. **Grade (B)** for the content of the two court decisions it describes.

149.3 What this adds

An international observer, writing in April 2007, recorded both the Lagos nullification and a federal court's reliance on it. No other contemporaneous written source for either is held. The Lagos judgment can therefore be stated as the EU states it, but until the judgment itself is found its applicant, reasoning and fate on appeal stay open.

149.4 What it does not settle

The EU's account of the Federal High Court's reasoning differs from the Supreme Court's account of the same court's holding (that INEC had no power to disqualify, Part 143). The two accounts may describe one judgment or two.

PART 150 — Five days to reprint about 70 million ballots

150.1 What the record shows

The EU final report (p. 13): "Following the 16 April Supreme Court ruling, according to which Vice President Atiku Abubakar was entitled to contest the presidential elections INEC had five days to reprint and distribute some 70 million ballot papers. The printing was done by three different companies in South Africa. INEC decided to reprint the presidential ballot papers without the pictures and the names of candidates and, contrary to the law, without serial numbers. The ballots arrived in Nigeria the day before the elections". And (p. 19): "The decision of INEC not to include Mr. Abubakar's name until the Supreme Court ruling created last minute logistical difficulties".

150.2 Source

EU EOM 2007 Final Report, pp. 13, 19.

Grade (A).

150.3 What this does not establish

The EU does not suggest the ballot problems were aimed at him. It puts the cause on INEC's refusal to obey the High Court. Its background section (p. 8) says the ruling came "five days before the presidential election", which runs the High Court and Supreme Court dates together.

PART 151 — A rally ban in Gombe, and a candidate covered mostly as a litigant

151.1 What the records show

The EU report (p. 22): "In the run-up to the elections all campaign activities were banned for about a week in Gombe State, according to the Police Commissioner to restore security in the volatile state. The ban coincided with scheduled rallies by AC presidential candidate Atiku Abubakar which had to be cancelled, thus denying him the opportunity to campaign in the State."

On the media (pp. 26 to 27): on AIT and Ray Power "the AC presidential candidate, Atiku Abubakar, received the largest share of airtime allocated to coverage of presidential candidates. However, news coverage of Abubakar, tended to focus on his legal challenge to his disqualification as a candidate rather than his campaign." In the newspapers, "this coverage largely concentrated on his legal dispute over his candidature and disputes with the incumbent president."

151.2 Source

EU EOM 2007 Final Report, pp. 22, 26 to 27.

Grade (A).

151.3 What this does not establish

The EU does not say the Gombe ban was designed to target him; its word is "coincided". The same section says State-owned media gave the ruling party the largest share.

PART 152 — The EU's verdict on the election, and the result he was given

152.1 What the records show

The EU (p. 2): "The 2007 State and Federal elections fell far short of basic international and regional standards for democratic elections. ... As a result, the process cannot be considered to have been credible. Given the lack of transparency and evidence of fraud, particularly in the result collation process, there can be no confidence in the results of these elections." It also recorded that "the judiciary played a generally positive and independent role". It noted that by 7 May 2007 "INEC had not issued any comprehensive results", and that "No detailed breakdown of polling station results was published to enable an independent audit".

The PSI report of 2010 (p. 182): "Mr. Abubakar's name was added to the ballot at the last minute. The official results showed that he took third place behind two other candidates, with about seven percent of the vote."

152.2 Sources

EU EOM 2007 Final Report, p. 2 and results section; PSI Report pp. 175, 182.

Grade (A) for each text. **Grade (B)** for the vote share, which the PSI gives without citing an INEC record. INEC's 2007 result sheet was not obtained, and on the EU's account no detailed sheet was published.

152.3 What this does not establish

His true vote is not known. The EU made no estimate of shares.

PART 153 — January 2008: the Supreme Court holds that he should have been allowed to question the INEC chairman

153.1 What the record shows

In *Abubakar, GCON & 2 Ors v Yar'Adua & 5 Ors* (SC 288/2007) [2008] NGSC 6, an interlocutory appeal in his election petition, the headnote records: "The appellants had every right to serve interrogatories on the fifth respondent [Professor Maurice Iwu, INEC chairman] ... The Court of Appeal ought to have granted leave to the appellants to conduct interrogatories in relation to the fifth respondent's role in the election. Per Muhammad, JSC at 79." And: "The answers being sought in the interrogatories could not easily have been obtained from other witnesses during the petition, and the application in this regard was wrongly refused. Per Tabai, JSC at 74." The court refused his other two complaints, about further particulars from the winning candidates and about the respondents' 213 additional witnesses.

153.2 Source

https://nigerialii.org/akn/ng/judgment/ngsc/2008/6/eng@2008-01-25 (NigeriaLII headnote), judgment of 25 January 2008, (2008) 1 All N.L.R. 37.

Grade (A) for the headnote.

153.3 What this does not establish

The headnote does not give the petition's outcome (Part 154).

PART 154 — The petition's end: dismissed by the Court of Appeal in February 2008, and on appeal in December 2008

154.1 What the records show

The opening of Katsina-Alu JSC's lead judgment in *Abubakar v Yar'Adua* (SC 72/2008): the petitioners "filed their petition challenging the said election on the 21st May, 2007 vide a 51 paragraph petition asking the Court of Appeal to invalidate the said election the Court of Appeal on 26th February, 2008 dismissed the petition. This appeal is against that dismissal." The election "was contested by candidates from 25 political parties." The judgment is dated 12 December 2008. The law reporter's counsel list for the appellants includes "Professor Ben Nwabueze, SAN, Professor A.B. Kasunmu, SAN ... Bamidele Aturu, Esq., Festus Keyamo, Esq."; Chief Wole Olanipekun SAN appeared for the first and second respondents.

154.2 Sources

judy.legal opening of the judgment (https://www.judy.legal/case/abubakar-v-yaradua-supreme-2008); NigeriaLII metadata, SC 72/2008 [2008] NGSC 23 (https://nigerialii.org/akn/ng/judgment/ngsc/2008/23/eng@2008-12-12).

Grade (A) for what these pages show. **Grade (B)** for the outcome, dismissal, which is not on the pages read. **Grade (C)** that the Festus Keyamo listed is the man who sued him in 2023 (Part 161).

154.3 What this does not establish

The pages read do not give the court's reasons.

154.4 A note on counsel

Chief Wole Olanipekun SAN was his counsel in the Tribunal case of 2006 to 2007 (Part 132) and appeared against him in 2008. The law reports record this; nothing is inferred from it.

PART 155 — "FBI Clears Atiku": a statement on the Federal Government's portal in 2006

155.1 What the record shows

A press statement headed "FBI Clears Atiku", on the "Aso Rock News" pages of the Federal Government portal (page footer "Last updated: Wednesday, May 24, 2006"; Wayback capture of 17 September 2006), reads: "Vice President Atiku Abubakar has been cleared of any wrongdoing in the celebrated investigation of American Congressman, William Jefferson over a communication project for Nigeria. The FBI clearance was contained in the affidavit deposed by the American Investigation Bureau in the course of its investigations into the matter." It says: "The money was never passed to Vice President Abubakar. Instead, Jefferson kept the money in his home although in a taped FBI sting, he said that he passed the money to Abubakar." It records his position that "he met Jefferson on the introduction of the Nigerian Embassy in the United States", and that "the proposal for the communication project was forwarded to the Ministry of Communications by his office, using the official channel." It ends: "The FBI finding on the matter, is a clear indication of how innocent hardworking men and women get their reputation damaged by unscrupulous people they sometimes encounter in the course of official business."

155.2 Source

http://www.nigeria.gov.ng:80/Aso%20Rock%20News_FBIClearsAtiku.aspx (nigeria.gov.ng via the Wayback Machine).

Grade (A) for what the statement says. The page names no issuing office.

155.3 What this does not establish

It does not establish that the FBI cleared anyone. "Clears" is the statement's word, and the affidavit is a search-warrant application and contains no language of clearance (Section A). The statement dates the Vice President's meeting with Jefferson to 1 August 2005; the American record dates it to 18 July and records his departure on 31 July.

155.4 What runs the other way

The statement is right on the point the American record supports: the cash found in the freezer had not been delivered, and the Government told the sentencing court it was not delivered before he left. The same Government's portal carried this statement in May 2006. By September its President's office was publishing the case against him.

PART 156 — While the courts decided, the Council he chaired stopped working

156.1 What the records show

The Federal Government portal carried his routine work into August 2006: a pledge to the Arewa film guild and an award to a journalist, both in releases dated 8 and 9 August 2006. The World Bank's completion report on its privatisation project says: "The absence of a functioning NCP in the months leading up to the election, and the delay in re- launching of NCP after the election slowed project activities."

Before a Senate committee in 2011, as Vanguard reported, a former Director-General of the Bureau of Public Enterprises said that "the sour political relationship between Obasanjo and Abubakar at the end of 2006 killed the process", and the then Director-General said the feud "led to the BPE bypassing Atiku", with "all documents ... now passed straight to the former president who gave all the approvals without inputs from Atiku."

By April 2007 the portal reported the President campaigning for the ruling party's candidate as the man to "continue to implement the reform agenda which the Obasanjo Administration has initiated", with no mention of the Vice President.

156.2 Sources

https://web.archive.org/web/20060819003257id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_Atikupledgessupport.aspx and `..._Atikuhonours.aspx`; World Bank ICR1418, 28 February 2011, p. 22 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf); Vanguard, 14 August 2011, via the Wayback Machine (https://www.vanguardngr.com/2011/08/obasanjo-atiku-killed-privatisation-chigue/); https://web.archive.org/web/20070423062903id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_Obasanjodismissesinterimnationalgovt.aspx.

Grade (A) for the portal releases and the World Bank text. **Grade (B)** for the testimony as reported.

156.3 What this does not establish

These records do not say who was to blame. The World Bank does not mention the split. The witnesses' complaint is that sales in the last months went round the council's chairman, which is a criticism of the process, not of him. Section E deals with his chairmanship of the National Council on Privatisation.

SUPPLEMENT XVIII — Afterwards, 2010 to 2023

> **Scope note.** The 2007 election did not close the matter. He returned to the PDP in 2010, left for the APC and came back again, and in October 2018, as the PDP's presidential candidate, went to Abeokuta to see the man who had sent the reports to the Senate. Two later court matters, brought in the 2023 campaign by an opponent's spokesman, revived the PTDF-era company names. This supplement ends there.

PART 157 — Back to the party: April 2010, and "As I said in 2006" in 2017

157.1 What the records show

Vanguard reported in April 2010 that he had visited the PDP national secretariat "to formally intimate the party's National Chairman, Prince Vincent Ogbulafor of his return", saying "I went to inform him formally that I have returned to the party since last week". Asked about conditions, he said: "No conditionality at all." Earlier working notes for this dossier put the return in 2009. The 2010 report corrects them.

He left the APC by a letter dated 18 October 2017 to the chairman of his ward, citing "the dismal performance of the party in government", and returned to the PDP. In it he looked back to the break with Obasanjo: "As I said in 2006, it is the struggle for democracy, constitutionalism and service to my country and my people that are driving my choice."

157.2 Sources

Vanguard, April 2010 (https://www.vanguardngr.com/2010/04/atiku-returns-to-pdp-meets-ogbulafor/); Sahara Reporters, 27 November 2017 (https://saharareporters.com/2017/11/27/pdp-governors-split-former-vp-atikus-defection).

Grade (B). Section D deals with his party moves in full.

PART 158 — August 2018: "If I support Atiku for anything, God will not forgive me"

158.1 What the record shows

Sahara Reporters, recalling remarks to reporters on 4 August 2018, quotes Obasanjo: "How can I be on the same side with Atiku? To do what?" and "If I support Atiku for anything, God will not forgive me. If I do not know, yes. But once I know, Atiku can never enjoy my support. I do not have personal grudges with anyone. If you do not do well for Nigeria, you do not do well for all of us." The same piece says the remarks came days after Wole Soyinka said that Obasanjo had knelt before Atiku in 2002 to 2003 to secure the party's ticket for a second term.

158.2 Source

Sahara Reporters, 11 October 2018, "FLASHBACK: In August, Obasanjo Said God Will Not Forgive Him If He 'Supports Atiku For Anything'" (https://saharareporters.com/2018/10/11/flashback-august-obasanjo-said-god-will-not-forgive-him-if-he-supports-atiku-anything).

Grade (B). This is a press account of spoken remarks. Soyinka's statement comes to us second-hand and is not tested here. It is the only reference in the records held to the 2003 succession, which many accounts place at the root of the break, and it is not used as evidence of what happened in 2003.

158.3 What this does not establish

The remarks do not give the grounds of his judgment. "Once I know" refers to something he says he knows, without saying what.

PART 159 — 11 October 2018, Abeokuta: "I forgive", and "I strongly believe that I was right"

159.1 What the record shows

Sahara Reporters published the full text of "Remarks By Chief Olusegun Obasanjo On The Visit of PDP Presidential Candidate, Atiku Abubakar, to Abeokuta October 11, 2018". The passages on the past read:

"Yes, when it started, it was meant for Atiku to succeed Obasanjo. In the presence of these distinguished leaders of goodwill today, let me say it openly that we have reviewed what went wrong on the side of Atiku. And in all honesty, my former Vice-President has re-discovered and re-positioned himself. As I have repeatedly said, it is not so much what you did against me that was the issue but what you did against the Party, the Government and the country. I took the stand I had taken based on the character and attributes you exhibited in the position you found yourself. I strongly believe that I was right. It was in the overall interest of everyone and everything to take such a position."

"From what transpired in the last couple of hours or so, you have shown remorse; you have asked for forgiveness and you have indicated that you have learnt some good lessons and you will mend fences and make amends as necessary and as desirable. Whenever or wherever you might have offended me, as a Christian who asks for God's forgiveness of my sins and inadequacies on daily basis, I forgive and I sincerely advise you to learn from the past and do what is right and it will be well with you."

"There are still areas, nationally and internationally, where you have to mend fences and make amends. You will know how to handle what is already out and what may yet be put out by the opposition."

He then endorsed him: "From what I personally know of you, you have capacity to perform better than the incumbent. You surely understand the economy better; you have business experience, which can make your administration business-friendly and boost the economy and provide jobs." He asked him "to say before God and man that you will always remain irrevocably committed to upholding ALL the provisions of the Constitution", and told him to "uphold truth, integrity, principles, morality and fight corruption, crimes and insurgency."

159.2 Source

Sahara Reporters, 11 October 2018 (https://saharareporters.com/2018/10/11/breaking-he-has-begged-forgiveness-%E2%80%94-obasanjo-endorses-atiku).

Grade (A) for the text as published. **Grade (B)** for its authenticity: the statement was not found on a channel of Obasanjo's own.

PART 160 — What the Abeokuta statement is, and what it is not

160.1 Reading

1. **It is not a retraction.** Obasanjo did not withdraw what his office had published in 2006 or what he had written to the Senate in 2007. He said: "I strongly believe that I was right."
2. **It does not name the PTDF.** The statement speaks of "what you did against the Party, the Government and the country" and of "the character and attributes you exhibited". It does not say what those were, and reading it as a reaffirmation of the PTDF case in particular would go beyond its words.
3. **It records that Atiku asked for forgiveness.** That is Obasanjo's account of a private meeting: "you have shown remorse; you have asked for forgiveness". No statement by Atiku on what he said in the meeting was found. In 2014 he had written that he had "since forgiven the people who accused me, including my own friends who have since come to ask for forgiveness" (Part 112). In each man's account, it was the other who asked.
4. **It is an endorsement.** Nine weeks after saying God would not forgive him for supporting Atiku "for anything", the man who sent the reports to the Senate backed him for President and said he would do better than the incumbent.

160.2 Grade

Grade (C). Our reading of the text in Part 159.

160.3 What runs the other way

The text cuts both ways. The most prominent accuser in the PTDF affair publicly supported him for the highest office, and in the same statement kept his adverse judgment of Atiku's conduct. The record does not say which weighs more.

One quotation often attributed to Obasanjo's 2014 memoir *My Watch*, about "300 million people" and "400 years", is not in it: TheCable's fact check of 1 June 2022 found it absent from chapter 36, "Atiku and US Justice Entanglement", which instead links him to the "$20 million" and "$125 million" of PTDF money **(B)**. The chapter itself was not read for this book.

PART 161 — 2023: an opponent's suit to compel the agencies to investigate him is dismissed with N10 million costs

161.1 What the records show

TheCable reported on 5 June 2023 that in "FHC/ABJ/CS/84/2023, Keyamo asked the court for an order compelling Atiku to submit himself to the CCB, ICPC and EFCC for thorough investigation", alleging use of "a bank account belonging to a company named Marine Float, and other accounts of two undisclosed companies, as Special Purpose Vehicles". The EFCC, ICPC and Code of Conduct Bureau each filed preliminary objections. Arise TV reported: "Justice James Omotosho, in a ruling, awarded a N5 million fine each in favour of Abubakar and the ICPC, making it N10 million against Keyamo", describing the suit as "frivolous, vexatious and abuse of court processes". Keyamo said he would appeal.

161.2 Sources

https://thecable.ng/court-dismisses-keyamos-money-laundering-suit-against-atiku; https://www.arise.tv/for-filing-frivolous-vexatious-suit-against-atiku-federal-high-court-fines-keyamo-n10m; https://guardian.ng/news/efcc-icpc-asks-court-to-dismiss-keyamos-suit-against-atiku/.

Grade (B). The ruling was not obtained. "Fine" in the press means an award of costs.

161.3 What this does not establish

The dismissal does not show that the allegations were false. As reported, the suit failed on procedural grounds. The outcome of any appeal was not found.

161.4 What runs the other way

The anti-corruption agencies themselves opposed the suit, and the court awarded costs to him. Keyamo was then a spokesman for the rival APC campaign. In 2008 a lawyer of the same name had appeared among his own counsel in the Supreme Court (Part 154).

PART 162 — April 2023: his lawyers ask the Code of Conduct Bureau not to act while the suit is pending

162.1 What the record shows

Ripples Nigeria reported on 13 April 2023 that in "a letter dated April 7, Atiku cautioned the CCB not to take up the case on the grounds that the issue was already before a court", through Chief Mike Ozekhome SAN, who wrote that "it would be sub judice and contemptous for the CCB to be investigating the case".

162.2 Source

https://www.ripplesnigeria.com/atiku-urges-ccb-to-dump-keyamos-petition/.

Grade (B).

162.3 Two readings

The letter can be read as resistance to inquiry. His lawyers presented it as an objection to parallel proceedings while a court was seised of the same question. The record does not settle which reading is right.

SUPPLEMENT XIX — What the Record Shows, and What Remains

PART 163 — Synthesis: the PTDF affair and the break with Obasanjo

163.1 What the record establishes

1. **He approved the placement of PTDF money in two commercial banks.** He said so on oath in 2006 and in writing in 2014. The sums named by the EFCC text and the Senate committee, US$125 million and a further US$20 million, add to the US$145 million he gives (Parts 96, 107, 108, 112, 127).
2. **The inquiry grew out of the American investigation of Congressman Jefferson.** The Presidency said so, the posted EFCC text opens with the American request of 22 June 2006, and a United States court described the EFCC report as produced in response to that request (Parts 94 and 95).
3. **The executive branch condemned him; the courts never tried him.** The EFCC questioned the purpose of the placements. An administrative panel, on the Presidency's account, found he had abused his office, and the Government accepted that in a White Paper said to be gazetted (Parts 96, 104, 147). The one formal charge, eighteen counts before the Code of Conduct Tribunal, was stopped because a sitting Vice President could not be tried, and no record shows it was revived (Parts 131 to 135).
4. **The Senate split.** It declined to review the panel and left that to the courts. Its ad hoc committee then criticised both men, recommended no penalty, and wrote that he had "abused his office by aiding and abetting the diversion" of the two sums. A member dissented. A review committee is reported to have cleared him on the deposits and turned on the President. No plenary decision is on the record (Parts 122 to 130).
5. **The Supreme Court restored him to the ballot** and held that "An indictment is no more than an accusation", on two grounds: the presumption of innocence and the Electoral Act 2006 (Parts 145 and 146).
6. **A Lagos court is reported to have set the reports aside**, and the EU mission wrote in April 2007 that the Federal High Court relied on that nullification (Parts 148 and 149).
7. **He kept his office** against the President's attempt to declare it vacant; the Supreme Court said he should have resigned before joining another party (Parts 138 to 141).
8. **Each principal accused the other.** The President's own letter confirms the approvals from the Fund that his deputy had attacked; it defends them and does not mention the deputy (Parts 111 and 116 to 121).
9. **In 2018 the accuser forgave him and endorsed him**, and said he had been right (Parts 158 to 160).

163.2 What the record establishes in his favour

- No court has made any finding against him on the PTDF. The Supreme Court called the panel's indictment an accusation (Part 145), and the Court of Appeal and Federal High Court held the Tribunal could not try him in office (Parts 133 and 134).
- He asked to give evidence and did so on oath, in public (Part 106); the President did not appear (Part 128).
- On the central figure, his account and his accusers' agree: US$145 million placed on his approval (Part 127).
- On the EFCC's own posted text, no witness says money went to him, and the NDTV chairman says he fronted for no one (Part 97).
- A Senate review committee is reported to have accepted his explanation of the deposits (Part 128), and the US Senate's staff found no record that the Nigerian Senate sanctioned him (Part 130).
- A Lagos judgment is reported to have found the process unfair, and an international observer wrote that a federal court relied on it (Parts 148 and 149).
- The head of the privatisation agency said in 2002 that there was "absolutely no evidence" for the rumours about him (Part 105).
- The opponent's suit of 2023 was dismissed with costs in his favour, the agencies themselves objecting to it (Part 161).

163.3 What the record establishes against him, or limits his account

- The EFCC text, as posted, says the placements served purposes "not unconnected with promoting some personal businesses" (Part 96).
- The Senate's first committee, as AFP read its report, said he had "abused his office by aiding and abetting the diversion" of the US$125 million and US$20 million, and that US$142 million lent to companies "remained unrecovered" (Part 125).
- The Presidency alleged payments from a company that borrowed from one of the banks to a company it said he owned and to his assistant (Part 101). Nobody tested these allegations, and nothing in the record answers them in detail.
- His 2014 statement that the money was "returned to CBN intact" goes further than his 2006 evidence, which said part was still being repaid after restructuring; no record shows the final return (Parts 109 and 113).
- His account of the US$20 million rests on a conversation with the President that the President never addressed (Part 108).
- The Supreme Court said he should have resigned before joining another party (Part 141).
- In 2018 Obasanjo said "I strongly believe that I was right" (Part 159).

163.4 Grade

Grade (C). This is the dossier's synthesis of the records graded in the Parts cited.

163.5 What the record does not establish

It does not establish any offence. No court has tried him on these matters or made any finding against him. The administrative and legislative conclusions against him are accusations, which is what the highest court called them.

It does not establish that the accusations were false. The courts decided who could judge him, not whether the accusations were true. The facts behind the US$142 million, the 165.0 million dollars and the payments the Presidency listed were never examined by a court.

It does not establish which man was right about the other. Each approved spending or placements from the Fund on a broad reading of his own authority, each said the other's use was improper, and a Senate committee is reported to have criticised both. The quarrel was about the succession as much as about the Fund, as the EU mission and both men's own words show (Parts 111, 115 and 136).

On the record, a Vice President placed a large public fund in two banks on his own approval while he and the President were heading for a break. The President's office then published an account of that money in the language of guilt, and the courts refused to let either the executive or the electoral commission treat that account as a verdict. No court has tried whether the placements were sound management or served private ends. The documents that would answer it, the bank records, the Fund's accounts, the panel's report and the Senate's own reports, are held by the Federal Government, the National Assembly, the banks and the two men.

PART 164 — Open records, and the right of reply

164.1 Records that would settle the open questions

OPEN QUESTION	THE RECORD THAT WOULD SETTLE IT	STATUS
What the EFCC finally concluded and recommended	The signed EFCC report (the text Atiku dated 24 August 2006), with its conclusions	Posted text only, no conclusions (Parts 95 to 99)
What the administrative panel found, on what evidence, and whether he was heard	The panel's report of 5 September 2006; the White Paper and the Gazette notice	Not found in any free source
What the Senate committees found, and whether the Senate decided	The Ndoma-Egba majority report, the Olupitan dissent, the Tsauri review report; the Votes and Proceedings, February to May 2007	Listed in a 2007 online library; every copy lost (Part 129)
Whether the deposits came back in full, and when	PTDF, ETB, TIB (later Spring Bank) and Central Bank records, 2003 to 2007	Not found (Parts 109, 113, 127)
What the 165.0 million dollars and the US$142 million count	The Presidency's chart and the bank records behind it	Not found (Parts 100, 125, 127)
Who brought the Lagos case, what it held, and whether it was appealed	The judgment of Akande J., 28 November 2006, and any appeal	Reported only; EU footnote (Parts 148, 149)
What his own suit against the panel and the Senate President decided	Its number and the ruling; the EFCC counter-affidavit described in the press as "Our case against Atiku"	Not found; the counter-affidavit page is 404, including on the Wayback Machine (Part 123)
What the eighteen counts said, and whether they were revived	Charge CCT/NCA/ABJ/06 and the Tribunal's records after May 2007	Not found (Parts 131, 135)
The full reasons of the Supreme Court	All opinions in SC 31/2007 and SC 69/2007; the reasons in SC 72/2008	In part only (Parts 141, 145, 154)
The High Court ruling INEC refused to follow	The ruling of Kuewumi J. (7 March 2007) and FHC/ABJ/CS/3/2007 (12 March 2007)	Not found; dates differ (Part 143)
The outcome of the 2023 suit on appeal	The ruling in FHC/ABJ/CS/84/2023 and any Court of Appeal judgment	Not found (Part 161)

164.2 Spellings and identities left open

The NDTV chairman appears as "Fasawe", "Fashawe", "Otunba Oyewole" and "Otunba Johnson" across the records (Part 97). The Senate review chairman appears as "Umar" and "Ibrahim" Tsauri (Part 128). Whether the Festus Keyamo of the 2008 counsel list is the litigant of 2023 is not confirmed from a primary record (Part 154).

164.3 Right of reply

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SECTION C

CUSTOMS, INTELS AND THE FAMILY COMPANIES

1969 – 2026

Twenty years in Customs, houses in Yola and Kaduna, a farm and a port business started with an Italian he met at Apapa. The company he says Abacha seized, the share placed in a blind trust, a contract the Attorney-General called void, a debt each side says the other owes, and a sale he says is final. Then the Yola companies, and what the registers show about who controls them.

Twenty years in the Department of Customs and Excise, houses in Yola and Kaduna, a farm and a port business started with an Italian he met at Apapa. Then the company he says was seized under Abacha and given back, the share placed in a blind trust, a government that called the company's Ports Authority contract void, a debt each side says the other owes, a settlement reached after he had sold, and the companies in Yola. Most of the early story rests on his own memoir and an authorised biography, because his service file, the gazettes and the old company filings were not found. The later story rests on the Corporate Affairs Commission's public register and on press reports of statements by the Ports Authority, the company and his office. Owning shares is lawful, and the constitutional rule for public officers bars taking part in the "management or running" of a private business, not ownership. A register entry shows what a company declared about who controls it, on a given date; it is not proof of kinship and this Section does not treat it as such. No court or tribunal has found that he acted unlawfully in connection with any matter below, and none of the Ports Authority's figures has been tested by a court. Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SUPPLEMENT XX — The Customs Years

> **Scope note.** The only detailed account of his Customs career is his own: the memoir *My Life* (2013), which its author's note says is based on interviews for the authorised biography by Adinoyi Ojo Onukaba (2006), and pages on his former website, atiku.org, that quote the biography. This dossier read the memoir and the pages through the Internet Archive, because the live atiku.org domain now serves unrelated material. Page numbers are those of the memoir PDF. No Customs service record, Official Gazette notice of appointment, promotion or retirement, or retirement letter was found.

PART 165 — How he says he joined the Department of Customs and Excise in June 1969

165.1 What the record says

The memoir places his recruitment at the end of his Diploma in Law course. "Before completing my Diploma in Law programme in June 1969, a team from the Federal Civil Service Commission came on a recruitment drive to the university." One interviewer found in his file a report "that I had once been found suitable to join the police force and had in fact received some training in 1966", and the panel chairman ruled: "O.k., you go to the Department of Customs and Excise". "That was how I joined the Department of Customs and Excise in June 1969."

He trained at the Police College in Ikeja and the Customs Training School at Ebute Metta, and was posted to the Idi Iroko border station, where the work was "collecting duties on imported and exported goods, stopping the entry and exit of banned items, and arresting and prosecuting smugglers." The atiku.org essay "Atiku: Secrets of an Orphan's Wealth" gives the same outline and adds that he "had earlier been turned down when he offered to enlist into the army."

165.2 Source

Atiku Abubakar, *My Life* (2013), ch. 5, "Serving in the Customs", p. 20: http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf (Internet Archive copy). "Atiku: Secrets of an Orphan's Wealth", p. 1: http://www.atiku.org/media/2373/atiku_orphan_to_riches_story_.pdf (Internet Archive copy).

Grade (A) for what he wrote. The facts behind it are his account and have not been checked against any Civil Service Commission or Customs record.

165.3 What this does not establish

The record does not give the date of appointment, the grade at entry or the terms of service. Some web biographies say he joined in "June 1966"; that conflicts with his memoir, which gives 1966 as the year of his police training, and this dossier follows the memoir.

165.4 What runs the other way

Nothing found contradicts the outline. The US Senate Subcommittee's report of 2010 describes a "20-year career in the Nigerian Customs Service", which fits 1969 to 1989, though it gives no source of its own for the figure (Part 48).

PART 166 — The postings from Idi Iroko to Maiduguri, 1969 to 1979

166.1 What the record says

The memoir gives the sequence. Idi Iroko from 1969. "I was posted in 1972 to Ikeja Airport in Lagos and later to Apapa ports in Lagos" (p. 21). "I was posted to Ibadan mid 1975 and promoted Superintendent of Customs", with "a big official residence at Iyangaku Government Reserved Area"; he says he was "second-in-command in Ibadan" and that his subordinates called him "Murtala Muhammed Junior" (p. 21). Kano in 1976, under the Area Administrator Abubakar Musa. Then: "I was transferred to Maiduguri in 1977 as the Area Administrator. At 30, I was the youngest then to hold that position. I was promoted Assistant Comptroller and put in charge of the vast Northeast", which he describes as the states now called Borno, Bauchi, Adamawa, Taraba, Yobe and Gombe (p. 22).

In Maiduguri he says he "introduced a Customs log-book where goods entering or leaving Nigeria were recorded and valued", and that General Obasanjo, visiting in 1978, "decided there and then to allocate eight Land Cruisers to the Command" (p. 23). He records a three-month senior officers' course in Finland in 1978 (p. 25).

166.2 Source

My Life, pp. 21 to 23 and 25.

Grade (A) for his account.

166.3 What this does not establish

The record does not show that he held each rank on the dates given. "Youngest then to hold that position" is his own claim and no list of Area Administrators was found to test it. The description of his command as the whole North-East is his.

166.4 What runs the other way

He names places, superiors and dates, so the account can be checked once the Customs or gazette record is found (Part 169). The 1978 meeting with Obasanjo is the first contact between the two men in the record, and he says so himself: "That was my first encounter with Obasanjo."

PART 167 — Kaduna, the Lagos airport and the drugs unit, 1980 to 1989

167.1 What the record says

"I returned to Kaduna in 1980 as an Assistant Area Administrator of a much bigger command" (p. 25). In 1984 he was "the Customs Area Administrator in charge of Murtala Muhammed Airport in Ikeja" (p. 30). He describes two American-sponsored courses: a month on drug law enforcement at the Police Academy in Cairo, sponsored by the US Drug Enforcement Administration, and a two-month "Executive Programme on Drug Enforcement in the United States in 1985", arranged by the DEA officer in Lagos, which took him to Washington, Chicago's O'Hare Airport and the Texas and California borders with Mexico. On his return, he says, the Department set up an Enforcement and Drugs Unit. "In 1987, I was appointed Deputy Director of Customs and Excise in charge of Enforcement and Drugs" (p. 32).

167.2 Source

My Life, pp. 25, 30, 32.

Grade (A) for his account.

167.3 What this does not establish

The record does not confirm the DEA training, the creation of the unit or the 1987 appointment, none of which was found in an American or Nigerian official record. The DEA's records for 1985 were not searched.

167.4 What runs the other way

In the 1980s, by his account, he held senior posts at Kaduna, at Nigeria's main international airport and then at headquarters. In the same years, by the same account, he was building houses, running a farm and taking a share in a port business (Supplement XXI). The memoir tells both stories and never asks whether the second raised any question under the rules of the day.

PART 168 — Retirement at 43 on 30 April 1989, and the move into politics

168.1 What the record says

The memoir says he had drawn "a graph anticipating my career progression from Cadet to Director of Customs by age 40. I told myself that if by the time I was 40 years old I did not head the organization, I would quit." Then: "I retired at 43 as a Deputy Director on April 30, 1989. I paid the mandatory three months salary in lieu of notice to the government." He quotes his letter: "All Government property in my possession shall be duly returned to the stores whilst my gratuity is to be used to settle the balance of my housing loan", and "I hereby convey my sincere gratitude and appreciation to the Government of the Federation and in particular the Department of Customs and Excise for giving me an opportunity to serve for 20 years."

On the same page he says: "A year before my retirement, I had started attending political meetings at Shehu Yar'Adua's house in Ikoyi, Lagos." When the ban on party politics was lifted in May 1989 the Yar'Adua group launched the People's Front of Nigeria; he was elected a National Vice Chairman and says "Yar'Adua and I paid the initial expenses of the PFN" and that he was "the party's sole financier" in Gongola State.

168.2 Source

My Life, ch. 9, "Political Life", p. 36.

Grade (A) for his account and for the letter as he quotes it. The letter itself was not found.

168.3 What this does not establish

The record does not show that the letter was sent in those words, or the date on which the retirement took effect. Whether a serving officer's attendance at political meetings in 1988 breached any rule in force is not something this dossier can say: party politics was banned for everyone until May 1989, and the Civil Service Rules of the time were not obtained.

168.4 What runs the other way

He describes an orderly exit, with notice paid, property returned and the gratuity applied to an official housing loan. That loan is the Federal Staff Housing Loan of 1974 with which, he says, his property business began (Part 170). Nothing found suggests he left under a cloud, and he says his file showed "No queries. No sanctions" (Part 183).

PART 169 — What the official record holds about the twenty years: nothing found

169.1 What the record says

We searched the online collections of the Federal Government's Official Gazette for 1969 to 1989 and found no notice of his appointment, promotions or retirement, but the collections tried do not cover those years in searchable form. No copy of his personal file, any Customs annual report naming him, or the retirement letter he quotes was found. The 1984 administrative panel's report on the "53 suitcases" (Part 191) and The Guardian of 10 June 1984 were also not found.

169.2 Source

This dossier's searches, October 2026 (no file). The gaps are recorded as G-6 and D2-G8.

Grade (C) (negative search).

169.3 What this does not establish

These records establish nothing about his record. The gazettes exist in libraries and the Nigeria Customs Service holds personnel files; neither was available free.

169.4 What runs the other way

For these years there is still only his own account and the press biographies that repeat it. One of them, a ThisDay profile of 2018, gets two later dates wrong (Section D). His account is reported here as his. The absence of a public record neither proves nor disproves anything in it.

SUPPLEMENT XXI — Making Money While in Service

> **Scope note.** His wealth is the subject of the American report in Section A. Its origin, on his own account, lies in the Customs years: rented houses, a commercial farm, trading, and a share in a port logistics company. This supplement sets out that account as he gave it. It is the strongest evidence in the record that he had substantial business interests while a serving officer, and he is its source.

PART 170 — A housing loan of N31,000 in 1974, and the houses of Yola and Kaduna

170.1 What the record says

Chapter 6 of the memoir is titled "Making money". "I recognized very early in life that I have a good nose for business. In 1974 I applied for and obtained a Federal Staff Housing Loan. The loan, which amounted to 31,000 Naira, was the equivalent of my salary for five years. I was granted a plot of land by the Gongola State Government at Yola Government Reserved Area (GRA)." He built a bungalow, "rented it out immediately", and used the advance rent to buy a second plot. "I continued to plow back the rent into the building of new houses and within a few years I had built eight houses in choice areas of Yola" (p. 24 to 25).

In Kaduna: "I built my first house in Kaduna with rent from other property. I bought six more plots and built residential houses and rented them out to individuals and institutions" (p. 25). The atiku.org essay says that "When he arrived in Kaduna in 1980, Atiku repeated the same feat and ended up with over half a dozen property in the city", and that in Yola "He became a powerful landlord ... making a lot of money annually from rent."

170.2 Source

My Life, ch. 6, pp. 24 to 25. "Atiku: Secrets of an Orphan's Wealth", p. 1.

Grade (A) for his account.

170.3 What this does not establish

The record does not give the rents received, the number of houses at any date, or how the plots were allocated beyond his statement that the state government granted the first. A loan equal to five years' salary is his own description; the terms of the scheme were not seen.

170.4 What runs the other way

A staff housing loan is a lawful benefit of public service, and he says it was repaid from his gratuity in 1989 (Part 168). Owning and letting houses is property investment. Whether letting fourteen or more houses amounted to "running" a business under the rules of the 1970s and 1980s is a question no authority has decided and this dossier does not decide (Part 182).

PART 171 — Gesse Derdirabe Farm, 1981 to 1986

171.1 What the record says

"With a growing family and increasing responsibilities, I decided to set up a commercial farm. I started the Gesse Derdirabe Farm in 1981 on 2,500 hectres of land off Yola - Numan Road with a bank loan. I grew maize and cotton." "I became the largest maize farmer in the whole of Gongola State, producing over 10,000 bags of maize a year." Changes in government policy raised costs, "A number of large farms closed down, including Gesse Derdirabe Farms in 1986" (p. 25).

The atiku.org essay adds that he "sold the machines to pay off the bank loan and leased out part of the land to the Indian-Nigerian Chanrai family who started the highly successful AFCOTT cotton farm there", and that the farm was started when he was looking for "something else to do with his spare time to augment his income." The memoir records that the old farm later carried livestock kept by one of his wives (p. 26).

171.2 Source

My Life, pp. 25 to 26. "Atiku: Secrets of an Orphan's Wealth", p. 1.

Grade (A) for his account.

171.3 What this does not establish

The record does not give the size of the farm, its output or the loan terms, none of which was found in any other record. "Largest maize farmer" in the state is his claim.

171.4 What runs the other way

Farming is the one private activity the later constitutional rule expressly allows a full-time public officer: "nothing in this sub-paragraph shall prevent a public officer from engaging in farming" (Part 176). The rule in force in 1981, the 1979 Constitution's Code, had no such exemption and counted farming as a business (Part 180).

PART 172 — Trailer loads of rice, sugar and flour, and green tea from China

172.1 What the record says

The atiku.org essay: "In addition to farming, Atiku was buying and selling trailer loads of rice, sugar and flour. He made a lot of money from it. He was one of the first Nigerians to venture into China, importing green tea from the Communist country for sale in Nigeria." It closes: "Former Vice President Atiku Abubakar has attributed his substantial personal wealth to 'a passion for entrepreneurship, wise investments, hardwork and luck.'" The memoir does not repeat the trading passage.

172.2 Source

"Atiku: Secrets of an Orphan's Wealth", pp. 1 to 2, which says it draws on the authorised biography *Atiku: The Story of Atiku Abubakar* by Adinoyi Ojo Onukaba.

Grade (A) that his own website published this. The trading itself is unconfirmed.

172.3 What this does not establish

The record does not show when the trading took place, whether he was then a serving officer, or whether it involved goods passing through any post he held. The essay gives no dates. Importing goods while serving in the Department responsible for clearing imports would raise an obvious question, but the essay does not say the tea was imported while he was in service, and this dossier does not assume it.

172.4 What runs the other way

His own side published this account to explain his wealth, and it volunteers activity that could be criticised. No record contradicts it, and this dossier found no sign that any authority has ever queried it.

PART 173 — "I met Gabriel Volpi when he was working at Apapa Ports in 1982": NICOTES

173.1 What the record says

"Of all the businesses into which I would venture, the most successful and the most lucrative would be a small oil services company I established with an Italian business man in the early 1980s. I met Gabriel Volpi when he was working at Apapa Ports in 1982. The Genoa, Italy-born Volpi was a director in MED Africa, a shipping company. Volpi suggested we go into oil and gas logistics. He knew Nigeria's future was in oil and gas. We registered the Nigeria Container Services (NICOTES), operating from a container office at Apapa Ports. I was not involved in the running of the company." NICOTES "relocated later to the Federal Lighter Terminal in Port Harcourt", and is "now known as INTELS ... providing over 15,000 jobs ... and paying hefty dividends to its shareholders" (p. 25).

The atiku.org essay tells it in more detail: "He had met Gabriel Volpi in the course of his job at Apapa Port in 1982." It describes a conversation in which he predicted trouble for shipping from what he saw at Apapa, and Volpi's later proposal. "NICOTES would transform Atiku from a struggling civil servant and businessman to a fabulously wealthy man."

173.2 Source

My Life, p. 25. "Atiku: Secrets of an Orphan's Wealth", p. 2.

Grade (A) for both texts.

173.3 What this does not establish

The record does not show when NICOTES was registered, who its directors and shareholders were, or what share he held. No company of that name appears in the present register (Part 193). "I established" and "I was not involved in the running" are both his words, and they are not in conflict: founding or owning a company is not running it.

173.4 What runs the other way

The later constitutional test bars "management or running", not ownership (Part 177), so his statement that he did not run the company bears directly on it. The essay's phrase "in the course of his job" cuts the other way. It places his first contact with his future partner inside his official duties, at the port where the company then worked. That is a conflict-of-interest question he can be asked. The record does not answer it, and this dossier found no authority that has raised it with him.

PART 174 — When NICOTES began, and who founded it: five accounts

174.1 What the record says

The accounts do not agree.

1. His memoir: established "in the early 1980s" with Volpi; he met Volpi "in 1982" (p. 25).
2. Mr Volpi, through counsel, to the US Senate Subcommittee: he "founded NICOTES in the early 1980s and invited Mr. Abubakar to become a director and shareholder in 1989", the year Atiku left Customs (PSI Report, p. 177; Part 14).
3. The authorised biography, as the Subcommittee quotes it: "Mr. Abubakar and Mr. Volpi formed this oil logistics company in the early 1980s", and Shehu Musa Yar'Adua "was not a founder of the company, but was invited to become a 20% shareholder of NICOTES about a decade after the company was created" (p. 177 n. 982).
4. The atiku.org essay: "The company was later renamed Integrated Logistics Services (INTELS) with the late Shehu Musa Yar'Adua as one its directors."

5. INTELS's spokesman, in January 2021, as reported by BusinessDay: "INTELS was founded in 1982, six years before the holding company was established in 1988." TheWill, the same day, described INTELS as the company "which he co-founded with late Shehu Yar'Adua and Italian-Nigerian Gabriele Volpi."

174.2 Source

My Life, p. 25; PSI Report, p. 177 and nn. 981, 982 (Part 14); "Atiku: Secrets of an Orphan's Wealth", p. 2; BusinessDay, "Atiku fingers FG over severed ties with INTELS", 4 January 2021: https://businessday.ng/?p=514243; TheWill, "Atiku Divests From Intels", 4 January 2021: https://thewillnews.com/atiku-divests-from-intels/.

Grade (A) for what each text says. **(B)** for the press reports of the company's statement.

174.3 What this does not establish

The record does not show which account is right. Every one of them comes from an interested party: Atiku, his biographer, his partner, or the company. The company's "1982" agrees with his memoir; Mr Volpi's "1989" does not. The holding company of "1988" is presumably Orlean, which the PSI report says was incorporated in Panama in 1984 as Bivo Financial S.A. (Part 10), so even that date is uncertain.

174.4 What runs the other way

On Mr Volpi's dates, the shareholding began in the year his Customs service ended. On his own dates and the company's, he held an interest while serving. On this point the account least favourable to him is his own memoir. The American report adopted the less favourable version in its conclusion and did not say why (Part 14).

PART 175 — ABTI-Zarham, 1988: a company formed with his wife in his last year of service

175.1 What the record says

"I have always had a passion for education. In 1988, my second wife, Ladi and I registered a limited liability company called ABTI-ZARHAM", named, he explains, from the first letters of the names of some of their children. "We established ABTI Nursery and Primary School in Yola in 1992. We later set up ABTI Academy, an elite high school with boarding facilities modeled after the British public school. It was followed by ABTI-American University (now American University of Nigeria, Yola)."

175.2 Source

My Life, ch. 8, p. 32.

Grade (A) for his account.

175.3 What this does not establish

The record does not give the company's registration number, directors or activity before 1992. No company called ABTI-Zarham was searched for separately in this wave; the ABTI companies in today's register were formed between 2002 and 2003 (Part 232), and may be later vehicles for the same schools.

175.4 What runs the other way

On his account the company was registered while he was Deputy Director of Customs. Its stated purpose was a school, and the school opened three years after he retired. Founding a school is not running a trade. Section F covers the university that grew out of it.

SUPPLEMENT XXII — The Rule on Private Business

> **Scope note.** Whether his business interests while in Customs, and later while Vice President, broke any rule depends on the text in force at each date. This dossier holds the 1999 Constitution and, since 22 October 2026, the 1979 Constitution, whose Code of Conduct applied from 1 October 1979 to 31 December 1983 (Parts 179 and 180). It does not hold the Code of Conduct Bureau and Tribunal Decree of 1989 or the Civil Service Rules in force between 1969 and 1989. Each Part below names the text it read and goes no further than that text.

PART 176 — The 1999 text: "management or running of any private business"

176.1 What the record says

Constitution of the Federal Republic of Nigeria 1999, Fifth Schedule, Part I, Code of Conduct for Public Officers. Paragraph 1: "A public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities." Paragraph 2: "Without prejudice to the generality of the foregoing paragraph, a public officer shall not- ... b. except where he is not employed on full time basis, engage or participate in the management or running of any private business, profession or trade but nothing in this sub-paragraph shall prevent a public officer from engaging in farming."

Paragraph 6 deals with gifts: a public officer "shall not ask for or accept property or benefits of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties"; gifts "from commercial firms, business enterprises or persons who have contracts with the government shall be presumed to have been received in contravention ... unless the contrary is proved"; and he "shall only accept personal gifts or benefits from relatives or personal friends to such extent and on such occasions as are recognised by custom".

176.2 Source

Constitution of Nigeria 1999 (rev. 2011), Fifth Schedule, Part I, paras 1, 2 and 6, Constitute Project edition, pp. 132 to 133: https://www.constituteproject.org/constitution/Nigeria_2011.pdf.

Grade (A) for the text.

176.3 What this does not establish

The text does not show that it applied to him as a Customs officer. It came into force in 1999, ten years after he retired. It did apply to him as Vice President from May 1999 to May 2007.

176.4 What runs the other way

In July 2022 he said on television: "There is no law which says you cannot engage in a legitimate business because you are a public officer. No law." Section F sets that statement against this text. For full-time public officers the text does not support it, though the exceptions for part-time officers and for farming are real.

PART 177 — What the rule forbids and what it allows

177.1 What the record says

Read on its words, paragraph 2(b) leaves three things outside the bar: part-time employment, farming, and holding a business interest without taking part in its "management or running". It does not forbid owning shares. Paragraph 1 is a separate and general rule against putting oneself in a position where personal interest conflicts with public duty.

The PSI report records that in July 1999, two months after he took office as Vice President, he placed his Intels shares in a blind trust (Part 9). Its footnote 990 cites the Code of Conduct Bureau and Tribunal Act and the Fifth Schedule, but does not conclude that he breached them.

177.2 Source

Constitution of Nigeria 1999, Fifth Schedule, Part I, paras 1 and 2(b) (Part 176). PSI Report, pp. 179 to 181 and n. 990 (Part 9).

Grade (A) for the texts. **(C)** for this dossier's reading of what falls outside the bar.

177.3 What this does not establish

The text does not show how a court would apply "management or running" to any particular set of facts. No Nigerian court or tribunal has ruled on his business interests under this paragraph. The Code of Conduct Tribunal charge of 2006 is dealt with in Section B; the Court of Appeal held that the Tribunal could not try a sitting Vice President, and the charge went no further.

177.4 What runs the other way

Three things suggest ownership without management, which this text allows: his memoir's line that he "was not involved in the running" of NICOTES (Part 173), the press description of Mr Volpi as the company's founder and majority shareholder (Part 212), and the blind trust. The American report, which raised the most questions about the trust, found "no involvement by the trustees" in AUN spending decisions (Part 16), a finding about the trust's operation and not about who ran Intels.

PART 178 — The rules that applied before October 1979 and after December 1983 were not obtained

178.1 What the record says

A Guardian (Nigeria) opinion column says the 1979 Constitution's Fifth Schedule used the same language as the 1999 text. We have now read the 1979 text (Part 179). Its bar on the "management or running of any private business" is in substantially the same words. On one point that matters here the column is wrong: the 1979 text has no exception for farming, and it defines "business" to include farming (Part 180). The 1979 Code applied from 1 October 1979 until the military took power on 31 December 1983. Before it, and from then until he retired, military decrees and the Civil Service Rules governed public officers, and neither was obtained. The online copy of the 1999 Fifth Schedule first consulted (nigerian-constitution.com) is defective: it jumps from paragraph 2(a) to paragraph 3, so the text in Part 176 was taken instead from the Constitute Project edition.

178.2 Source

Guardian (Nigeria), opinion column on civil service law (saved as https://guardian.ng/opinion/columnists/poverty-corruption-and-the-civil-service-law/); nigerian-constitution.com, "Fifth Schedule Part I" (defective copy). Gap G-7.

Grade (B) for the column's statement about 1979.

178.3 What this does not establish

The record does not show what any rule in force from 1969 to 1979, or from 1984 to 1989, said about a Customs officer's private business. The column is an opinion piece and contains errors of detail; it is not relied on beyond this one point.

178.4 What runs the other way

The missing texts could cut either way. For 1979 to 1983 the text is now known. On his own account, his houses and a passive shareholding fall on the lawful side of the line, while his farm has no farming exception to rely on, and his trading (Part 172) cannot be placed without its dates (Parts 179 and 180). The military-era rules may have been stricter or looser, and either would change the answer. Without those texts the question stays open.

PART 179 — "There is no law ... No law": the 1979 Code of Conduct barred full-time public officers from running a private business while he was a serving officer

179.1 His words

On Arise Television on 22 July 2022, as quoted by ICIR and TheCable: "The fact that you are a public officer does not stop you from engaging in business ... There is no law which says you cannot engage in a legitimate business because you are a public officer. No law." (Part 423)

His memoir sets out what he did while a serving Customs officer: "In 1974 I applied for and obtained a Federal Staff Housing Loan"; "within a few years I had built eight houses in choice areas of Yola"; "I returned to Kaduna in 1980 as an Assistant Area Administrator"; "I started the Gesse Derdirabe Farm in 1981"; and, of NICOTES, the company he says he formed with Gabriele Volpi at Apapa in the early 1980s, "I was not involved in the running of the company" (pp. 24 to 25; Parts 170, 171 and 173). He retired on 30 April 1989 (Part 168).

179.2 The document

Constitution of the Federal Republic of Nigeria 1979, Fifth Schedule, Part I, "Code of Conduct for Public Officers", printed p. 112:

- Paragraph 1: "A public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities."
- Paragraph 2: "a public officer shall not ... (b) engage or participate in the management or running of any private business, profession or trade but nothing in this sub-paragraph shall apply to any public officer who is not employed on full-time basis."
- Paragraph 13 (printed p. 114): "A public officer who does any act prohibited by this Code through a nominee, trustee, or other agent shall be deemed ipso facto to have committed a breach of this Code."

Part II, paragraph 10 (printed p. 117), lists among the public offices to which the Code applies "Secretary to the Government, Head of the Civil Service, Permanent Secretaries and all other persons in the civil service of the Federation or of the States."

The Constitution came into force on 1 October 1979. The military suspended it when it took power on 31 December 1983. On his own dates, the Kaduna posting (1980), the farm (1981) and NICOTES (the early 1980s) all began while this text was in force.

179.3 What it shows

From October 1979 to December 1983 the Constitution itself contained such a law for full-time officers in the federal civil service. As a statement of Nigerian law, his 2022 sentence is wrong under the 1979 text, as it is under the 1999 text (Parts 176 and 423).

179.4 Sources

Constitution of the Federal Republic of Nigeria 1979, Fifth Schedule, printed pp. 112 to 117 (PDF pp. 119 to 124), scan published by ConstitutionNet: https://constitutionnet.org/sites/default/files/nig_const_79.pdf; read by OCR and checked against the page images. *My Life* (2013), pp. 24 to 25 and 36. ICIR and TheCable, as Part 423.

Grade (A) for the 1979 text and his memoir. **(B)** for his 2022 words as quoted. **(C)** for reading a Customs officer as one of the "persons in the civil service of the Federation".

179.5 What this does not establish

The record does not show that he broke the rule. The Code bars "management or running", not ownership. He says he did not run NICOTES, and Mr Volpi told the Senate subcommittee that he brought him into NICOTES only "in 1989", the year he left the service (Part 14). Houses let to tenants are, on a plain reading, an investment rather than the running of a business **(C)**. That a Customs officer was a person "in the civil service of the Federation" in 1979 is this dossier's

reading: the Department of Customs and Excise sat under the Federal Ministry of Finance, and his own loan was a "Federal Staff" loan **(C)**. The Civil Service Rules then in force, the military decrees that suspended or modified the Constitution from 1984, and the Code of Conduct legislation of 1989 to 1991 were not obtained (Part 178). No authority ever applied the 1979 Code to him.

179.6 What runs his way

No record found shows a Customs query or sanction, and his memoir says his file had "No queries. No sanctions" (Part 183). No body charged him under the 1979 Code, then or later. The Senate subcommittee's staff wrote that the 1991 ban "was not in effect in the 1980s" (Part 181). That is accurate about the 1991 law. The staff did not mention the 1979 Code, which said much the same for four years and three months of his service.

PART 180 — "I started the Gesse Derdirabe Farm in 1981": the 1979 Code counted farming as a business, and had no exception for it

180.1 His words

"With a growing family and increasing responsibilities, I decided to set up a commercial farm. I started the Gesse Derdirabe Farm in 1981 on 2,500 hectres of land off Yola - Numan Road with a bank loan. I grew maize and cotton. ... I became the largest maize farmer in the whole of Gongola State, producing over 10,000 bags of maize a year" (*My Life*, p. 25; Part 171).

180.2 The documents

The 1999 Constitution's paragraph 2(b) ends: "but nothing in this sub-paragraph shall prevent a public officer from engaging in farming" (Part 176). The 1979 text of paragraph 2(b) has no such words (Part 179). Its interpretation paragraph, paragraph 21 (printed p. 116), says: "'business' means any profession, vocation or trade and includes-- (a) any adventure or concern in the nature of trade; and (b) farming".

180.3 What it shows

Under the text in force in 1981, a commercial farm was a "business" for the purposes of the Code. The farming exception often cited in his defence, which the Senate report's footnote mentions in its account of the 1991 law (Part 181), came later. This dossier's earlier statement that farming was the one private activity "expressly" allowed (Parts 171 and 182) holds for the 1999 text only.

180.4 Sources

Constitution of Nigeria 1979, Fifth Schedule, paras 2(b) and 21, printed pp. 112 and 116 (PDF pp. 119 and 123), as Part 179. Constitution of Nigeria 1999 (rev. 2011), Fifth Schedule, para 2(b), Constitute Project edition, p. 132. *My Life*, p. 25.

Grade (A).

180.5 What this does not establish

The record does not show that he managed or ran the farm in the sense of paragraph 2(b), or that an officer's farm was ever treated as a breach in practice. His memoir does not say who ran it from day to day.

180.6 What runs his way

Farming was common among public servants of the time. The 1979 rule covered about two of the farm's six years before the military took power. The farm closed in 1986, and the later rule exempts farming outright. No authority ever raised the point.

PART 181 — The American report's own footnote: the 1991 ban "was not in effect in the 1980s"

181.1 What the record says

The PSI report's footnote 978, on page 177: "According to the Atiku Biography, Mr. Abubakar formed this company while he was a Customs official. While a 1991 Nigerian law bans public officers from engaging in private business activities (unless their public service employment is part time or the business relates to farming), that law was not in effect in the 1980s." Its conclusion on page 242 nonetheless speaks of "His founding of Intels while a Customs official", which, with "the company's association with powerful government officials, and its increasing economic profile, raise questions about the basis for the company's success."

181.2 Source

PSI Report, p. 177 n. 978 and p. 242 (Parts 14 and 48).

Grade (A).

181.3 What this does not establish

The record does not show that no rule applied in the 1980s. The footnote addresses a 1991 law. It does not discuss the 1979 Constitution's Code, which was in force from 1979 to 1983 and barred full-time public officers from running a private business (Part 179), or the Civil Service Rules.

181.4 What runs the other way

The Subcommittee's staff were not inclined to read his affairs kindly, and even they did not claim that the law they cited applied to his Customs years. The conclusion raises "questions", not findings, and its phrase should be read with the footnote beside it.

PART 182 — Applying the rule to his own account, item by item

182.1 What the record says

His own account lists five kinds of private economic activity while he was a serving officer: the houses in Yola from 1974 and in Kaduna from 1980 (Part 170); the farm from 1981 to 1986 (Part 171); trading in rice, sugar, flour and tea, undated (Part 172); a share in NICOTES from the early 1980s, on his dates (Part 173); and the ABTI-Zarham company of 1988 (Part 175).

If the 1999 text were applied by analogy, the farm would be expressly exempt, though not under the 1979 text, which applied when he started it (Part 180). The shareholding is lawful if, as he says, he did not run the company. Building and letting houses is ownership, although building fourteen or more under "close personal supervision" can be argued either way. The school company was not trading before he retired. The commodity trading, if it happened while he served, is the hardest item to reconcile with a bar on engaging in "trade".

182.2 Source

The Parts cited, and Part 176.

Grade (C) throughout. This is the dossier's own analysis.

182.3 What this does not establish

The record does not show that any rule was broken. The 1999 text did not apply to him then, the rules that did were not obtained, and no authority made any finding. The analysis shows which parts of his account carry a question and which do not.

182.4 What runs the other way

Every fact in this Part comes from his own memoir or website. He published them in his own name to explain his wealth, and he has not been charged in relation to any of them. On their face, the farm, the passive shareholding and the property fall on the lawful side of the later rule.

PART 183 — "No queries. No sanctions": no charge on his Customs years

183.1 What the record says

The memoir, writing of 1984: "He was also swayed by my impeccable service record. No queries. No sanctions. My file was filled with commendations for meeting and exceeding revenue targets at the different posts I had headed" (p. 31). This dossier found no record of any disciplinary query, administrative panel finding, prosecution or civil claim concerning his conduct in the Customs Service, and no authority has ever charged him with breaching the Code of Conduct by reason of his business interests in those years.

183.2 Source

My Life, p. 31. Negative search across the Nigerian official record collected for this dossier (Section B).

Grade (A) for his words. **(C)** for the negative.

183.3 What this does not establish

The record does not show that his file in fact contains no query. He says so, but the file was not seen. In his own later account of 1984 (Part 190) he "was summoned to the headquarters and queried", which is hard to square with "No queries" unless he means no adverse finding. Neither account says the query led to any sanction.

183.4 What runs the other way

His Customs file was open to the government he served for twenty years, to the military governments that followed, and to the government that later accused him over the PTDF (Section B). None of them is recorded as having used it against him.

SUPPLEMENT XXIII — Integrity in Customs, and the 53 Suitcases

> **Scope note.** His published defence of his Customs career rests on two things: his own statements about how he worked, and one episode in 1984 that he tells as proof of it. Both come from him. The newspaper report of 1984, the panel report and the government statement he describes were not found.

PART 184 — "I never asked people for money": his account of how he worked

184.1 What the record says

The memoir: "In all the places I served, I never asked people for money. I never asked my subordinates to bring 'returns'. I was aware that some officers connived with smugglers to make money. I never did. Corruption was rife in Customs, but I was not part of it." And: "I saw Customs not as a punitive institution but as a way of making money for the government. Instead of seizing goods and extorting money from their owners, I made money for the government. A lot of people tried unsuccessfully to induce me" (p. 21). In Maiduguri, he writes, "I believe that the Department of Customs and Excise exists to facilitate trade between countries and not to block it" (p. 23).

The atiku.org page "Life in the Customs" frames the same words as his answer to "charges that he came to sudden wealth while serving in the Customs", and sets them against a description of the service: "the average Customs staff lives in conspicuous affluence with expensive cars and houses, thus fueling speculations that most of them corruptly enrich themselves through their job."

184.2 Source

My Life, pp. 21, 23. "Life in the Customs": http://atiku.org:80/about/lifeincustom.html; "I was not a corrupt Customs officer": http://www.atiku.org/media/2386/i_was_not_a_corrupt_customs_officer.pdf (both Internet Archive copies), citing pp. 90 and 124 of the Onukaba biography.

Grade (A) for his words.

184.3 What this does not establish

The record does not show that the statements are true. No independent record of his conduct was found for or against.

184.4 What runs the other way

His own website named the suspicion it was answering, which campaign pages seldom do. No record this dossier found contains a complaint, query or charge about his conduct as an officer.

PART 185 — "Yes, once in a while I received gifts from people I have helped"

185.1 What the record says

The atiku.org pages quote him from an interview: "People were scared of me because I would not ask for money from anybody. I would not ask officers to go and bring returns. I was aware that some officers connived with smugglers to make money. I never did. Yes, once in a while I received gifts from people I have helped. Corruption was rife in Customs, but I was not part of it."

185.2 Source

"Life in the Customs" and "I was not a corrupt Customs officer" (Part 184), citing the Onukaba biography at pp. 90 and 124.

Grade (A) that his website published the quotation; **(B)** for the underlying interview, which was not seen.

185.3 What this does not establish

The record does not show what the gifts were, from whom, of what value, or for what help. The sentence is his only statement on the point and this dossier does not enlarge it. It does not say that any gift was given in exchange for an official act.

185.4 What runs the other way

The later constitutional rule (Part 176) allows personal gifts from friends and relatives "to such extent and on such occasions as are recognised by custom", and presumes against gifts from businesses with government contracts. The sentence does not show which category his gifts fell into. Part 186 sets it against the rule that applied from October 1979. He volunteered the sentence, and it belongs beside his account of refusing a gift from Shehu Yar'Adua (Part 187).

PART 186 — "Gifts from people I have helped", read against the 1979 Code's rule on gifts

186.1 His words

His former website, quoting an interview: "Yes, once in a while I received gifts from people I have helped. Corruption was rife in Customs, but I was not part of it" (Part 185). The page does not give the interview's date.

186.2 The document

Constitution of Nigeria 1979, Fifth Schedule, paragraph 6 (printed p. 113): "(1) A public officer shall not ask for or accept any property or benefits of any kind for himself or any other person on account of anything done or omitted to be done by him in the discharge of his duties." "(3) A public officer shall only accept personal gifts or benefits from [relatives or personal friends] to such extent and on such occasions as are recognised by custom". The bracketed words are

illegible on the scan; the 1999 text of paragraph 6(3) reads "from relatives or personal friends".

186.3 What it shows

The Code that applied to public officers from October 1979 set a narrow test for gifts connected with an officer's duties. His own website records that he received gifts "from people I have helped".

186.4 Sources

"Life in the Customs", atiku.org (Internet Archive copy): http://atiku.org:80/about/lifeincustom.html (Part 184). Constitution of Nigeria 1979, Fifth Schedule, para 6, printed p. 113 (PDF p. 120), as Part 179.

Grade (A) for both texts. **(C)** for the link between them, which is this dossier's.

186.5 What this does not establish

The record does not show when the gifts were received, from whom, of what value, or whether any was given "on account of" anything he did in his duties. The remark is undated and may refer to years before October 1979, when this Code did not exist. It is not an admission of any offence, and this dossier does not enlarge it.

186.6 What runs his way

The same page and his memoir say that he "never asked people for money" and that he refused "a token of appreciation" from Shehu Yar'Adua (Parts 184 and 187). The Code itself allows customary gifts from friends and relatives. He volunteered the sentence.

PART 187 — Mai Deribe at Apapa, and Shehu Yar'Adua's import licence

187.1 What the record says

The atiku.org page "Life in the Customs": "Atiku assisted a Borno businessman Mai Deribe to ensure that he did not run foul of customs regulations at Apapa Port and advised him to go into importation of building materials, from which he had huge profits. He later named a son and a daughter after Mai Deribe and his wife, in appreciation of their love and friendship", quoting him: "...I never asked him for anything and he could not believe that I did so much for him without asking for gratification".

The memoir tells of Shehu Musa Yar'Adua visiting his office to ask about a licence to import beans from Niger. "I told him that he would have to write an application to President Ibrahim Babangida for the license." The application was approved; Yar'Adua returned and "offered me a token of appreciation, but I declined, saying it was unnecessary. I said I was just doing my job." "From that day, a friendship developed between us" (p. 35). Yar'Adua became his political mentor (Part 168) and, on several accounts, a shareholder in NICOTES (Part 174).

187.2 Source

"Life in the Customs" (Part 184); *My Life*, ch. 9, p. 35.

Grade (A) for his accounts.

187.3 What this does not establish

The record does not show what "ensure that he did not run foul of customs regulations" involved. The phrase can describe ordinary guidance to an importer, or something more. The text does not say which, and this dossier does not choose.

187.4 What runs the other way

In both stories he says he took nothing. In both, the person he helped as an officer became a close friend, and Yar'Adua also became his political patron and business associate. Told in his own words, the two stories put the conflict-of-interest question plainly. It is a question for him, not a finding.

PART 188 — The 53 suitcases, June 1984: the memoir's account

188.1 What the record says

The memoir sets the scene: the Buhari government had introduced new Naira notes in April 1984 and ordered that "all bags and containers entering the country" be screened for old notes. "A first class traditional ruler and a returning Nigeria diplomat had arrived from Saudi Arabia with several bags. My officers at the Airport in Lagos were not allowed to search the bags. The duty officers reported the incident in writing. I did not know how a newspaper got wind of it. The Guardian, a Lagos-based newspaper, reported on its front page on June 10, 1984 that 'Passenger with 53 suitcases leaves airport unchecked'."

"The government was forced to set up an administrative panel of inquiry", he writes, and "began to look for scapegoats. They mounted pressure on me to deny that the incident ever happened. I was threatened and intimidated. I vowed to surrender my uniform and quit the Customs rather than lie." Later: "The federal government would later declare that the controversial 53 suitcases contained the personal effects of the traditional ruler, the returning ambassador and members of their families. The government added that those who intimidated and threatened the Customs officers on duty on that day at the airport had been reprimanded."

188.2 Source

My Life, ch. 8, "A matter of principle", pp. 30 to 31.

Grade (A) for what the memoir says.

188.3 What this does not establish

The record does not include the Guardian's report, the panel's findings or the government's statement, none of which was found. The memoir does not name the traditional ruler or the diplomat, and nor does this dossier.

188.4 What runs the other way

On his account the episode vindicated his officers, since the government itself said those who intimidated them had been reprimanded. Of all his Customs career, this is the event he offers as proof of his integrity, and it was public at the time.

PART 189 — The same episode in 2017: "the ADC to the Head of the federal military government came in with a military truck"

189.1 What the record says

On 3 May 2017, at a tribute night for Onukaba Adinoyi-Ojo, the biographer, who had been The Guardian's airport correspondent in 1984, he told the story again. ThisDay reported him: "It was on a weekend when the issue of the 53 suit cases came up. I wasn't at the airport because it was a weekend and I was the officer in charge of the place and so, there were beat officers conducting the affair." "The plane landed on the VIP section and the ADC to the Head of the federal military government came in with a military truck and personnel and drove straight to the aircraft and offloaded those suit cases and did not allow the Custom officers to do their work, and drove away." "All the custom officers could do was to make an entry into what we called station dairy." Ojo, he said, learnt of the entry: "from the extract of that entry, he told the world about the improper importation of 53 suit cases."

189.2 Source

ThisDay, "Atiku: How I Escaped Sack from Customs over 53 Suitcases Saga", 4 May 2017: https://www.thisdaylive.com/2017/05/04/atiku-how-i-escaped-sack-from-customs-over-53-suitcases-saga/.

Grade (B) (his speech as reported).

189.3 What this does not establish

His account does not establish the facts. He says he was not on duty and so does not claim to have seen the event. The station diary was not found.

189.4 What runs the other way

The speech adds two things: the 1984 story came from an official diary entry made by his officers, and the journalist who reported it later became his biographer and special adviser. He disclosed the friendship himself. It limits how much independent weight the biography can carry (Part 174).

PART 190 — Confirmed without clearance, queried, and kept on by the Minister

190.1 What the record says

The 2017 speech, as reported: "I resumed duty on Monday and was confronted with national headlines about the 53 suit cases and without clearing from my headquarters, I just confirmed that there was such an importation and that investigation was being conducted. I was summoned to the headquarters and queried why should I confirm the report, and I said I did because it happened, and I met it in the station dairy. I was threatened with expulsion or dismissal from service and I said I was ready if that was an offence." "The controversy raged on and the bureaucracy insisted that I should be fired and the then Minister of Finance who happened to be Dr. Soleye, said: 'What is Atiku's offence that you want him fired?' As the minister, he over ruled the bureaucracy and I retained my job."

The memoir: "Some government officials wanted me sacked for not covering up their mess. But Finance Minister Onaolapo Soleye, who supervised the Department of Customs and Excise, said I should be left alone. Soleye did not know me. He acted on the basis of the facts before him" (p. 31).

190.2 Source

ThisDay, 4 May 2017 (Part 189); *My Life*, p. 31.

Grade (B) for the speech; **(A)** for the memoir.

190.3 What this does not establish

The record does not include the query letter or any Customs file entry. The Minister's words are as he recalls them, more than thirty years later.

190.4 What runs the other way

The two accounts agree on the outcome: the Minister intervened and he kept his job. ThisDay's own opening sentence says he "was booted out of his job"; its headline ("How I Escaped Sack") and the quoted text say the opposite, and the opening sentence is wrong.

PART 191 — Where the two accounts differ, and what was never found

191.1 What the record says

The memoir says only that "My officers at the Airport in Lagos were not allowed to search the bags." The 2017 speech names who stopped them: "the ADC to the Head of the federal military government", with "a military truck and personnel". The memoir says he "vowed to surrender my uniform ... rather than lie" under pressure to deny; the speech says he confirmed the story "without clearing from my headquarters" and was queried for it. Neither account names the traditional ruler. No copy or citation of the 1984 panel's report was found, and nor was The Guardian of 10 June 1984.

191.2 Source

My Life, pp. 30 to 31; ThisDay, 4 May 2017. Negative searches (gap D2-G8).

Grade (C) for the comparison and the negative.

191.3 What this does not establish

The record does not show that either account is wrong. The 2017 version adds detail; it does not contradict the memoir on any fact the memoir gives.

191.4 What runs the other way

Both versions agree that the bags left unchecked, that his officers recorded it, that he confirmed it publicly, that he was put under pressure and that he kept his post. On his account the government later reprimanded those who intimidated his officers. He is the only source for the episode. It is his account, as is the record of the Abacha years that follows.

SUPPLEMENT XXIV — From NICOTES to INTELS

> **Scope note.** The Corporate Affairs Commission's public Beneficial Ownership Register (bor.cac.gov.ng) was searched on 22 October 2026 through its free API. The register began under the Companies and Allied Matters Act 2020. It shows each company's registration number, date, address and status, and the persons with significant control (PSCs) the company has declared since then. It does not show former names, past directors or past shareholders. The certified filing history of each company is a paid CAC product and was not ordered. UK Companies House and the ICIJ Offshore Leaks database were also searched.

PART 192 — "He seized our most lucrative business, NICOTES, and renamed it INTELS"

192.1 What the record says

The memoir, on the Abacha years: "Abacha was not satisfied keeping Yar'Adua in jail and intimidating me. He was determined to cripple our businesses as well. He seized our most lucrative business, NICOTES, and renamed it INTELS (Integrated and Logistics Services). Yar'Adua and I were removed from the company as shareholders" (p. 41). The same pages describe an attack on his Kaduna house in May 1995 in which "Six policemen and one guard died", the seizure of his passport by the State Security Service, and his departure for London in late 1995 on a passport "in the name of Atiku Kojoli".

On page 25, though, writing of the company's growth, he says NICOTES is "now known as INTELS", as if by an ordinary change of name. The atiku.org essay says the company "was later renamed Integrated Logistics Services (INTELS)" and that "Although taken over forcibly by General Sani Abacha and his cronies, INTELS was restored to its original owners after the death of Abacha."

192.2 Source

My Life, pp. 25, 41 to 42. "Atiku: Secrets of an Orphan's Wealth", p. 2.

Grade (A) for his account.

192.3 What this does not establish

The record does not show how the seizure was done, by what instrument, or who held the shares while it lasted. No decree, order, company filing or court paper about it was found.

192.4 What runs the other way

The memoir's two passages do not quite match. One has Abacha renaming the company, and the other treats the new name as an ordinary rename. The register date of INTELS (Part 193) fits the first at least as well as the second. In both, he was a shareholder before the Abacha years and was removed during them, which agrees with Mr Volpi's statement to the US Senate that Abacha had "seized" Atiku's shares (Part 11).

PART 193 — The register: INTELS Nigeria Limited, RC 278792, registered 29 August 1995; no NICOTES at all

193.1 What the record says

A search for "INTELS NIGERIA" returns "INTELS NIGERIA LIMITED", "rcNumber": "278792", registered address "ENTERPRISE HOUSE ROAD SOUTH, FEDERAL OCEAN TERMINAL ONNE PORT, COMPLEX OIL & GAS FREE ZONE, ONNE ... RIVERS", "status": "INACTIVE", "registrationDate": "29-08-1995", "pscCount": 4. A search for "NIGERIA CONTAINER SERVICES" returns "totalCompanyCount": 0. A search for "INTEGRATED LOGISTIC SERVICES" also returns no company.

193.2 Source

CAC Beneficial Ownership Register, company searches "INTELS", "INTELS NIGERIA", "NIGERIA CONTAINER SERVICES" and "INTEGRATED LOGISTIC SERVICES", 22 October 2026: https://borapp.cac.gov.ng/api/v1/bor/companies/search?searchTerm=INTELS%20NIGERIA&page=0&size=50 (and the same endpoint for the other terms).

Grade (A).

193.3 What this does not establish

The record does not show whether RC 278792 is a company newly formed in 1995 or a renamed NICOTES. The register does not show former names. "INACTIVE" is the API's filing-status flag and appears against most companies in the register, including ones known to be trading; it does not mean INTELS has ceased business. The absence of NICOTES may mean it was struck off, renamed or never carried into the electronic register.

193.4 What runs the other way

A registration in August 1995, in the middle of the Abacha years and three months after the attack on his house, fits his account of a seizure and a new company better than a change of name. Only the certified CAC history would settle it. Nothing in the register names him as a shareholder, director or PSC of INTELS.

PART 194 — "Secret payments" while Abacha held the company, and the return under Abdulsalami

194.1 What the record says

The PSI report quotes the authorised biography quoting him: "Volpi behaved honorably. ... For the two years that the Abacha and his men held the company and collected dividends worth millions of dollars, Volpi was still making secret payments to us" (p. 178 n. 984; Part 14).

The memoir, on the end of military rule: General Abdulsalami Abubakar "began to look into previous rights violations. I petitioned him about the seizure of INTELS from Yar'Adua and I. He set up a committee to look into it and the committee promptly recommended that the company be returned to us as the rightful owners" (p. 43). Mr Volpi's counsel told the Subcommittee that "In 1999, Mr. Volpi and Mr. Abubakar agreed that Mr. Abubakar could reclaim a 16% holding ... In 2003, Mr. Volpi and Mr. Abubakar agreed to reinstate Mr. Abubakar's full financial interest" (PSI p. 178; Part 11).

194.2 Source

PSI Report, p. 178 and n. 984 (Parts 11 and 14). *My Life*, p. 43.

Grade (A) for the texts. **(B)** for the words attributed to him in the biography, which this dossier has not read.

194.3 What this does not establish

The record does not give the committee's composition, report or date; none was found. Nor does it give the amount, period or form of the "secret payments", or show who held his shares between the seizure and 1999. Shehu Musa Yar'Adua died in detention in December 1997, before the return; what became of his interest is not in the record.

194.4 What runs the other way

Both men describe the "secret payments", with the "moral agreement" Mr Volpi told the Subcommittee about (Part 11), as compensation for a seizure by a military government that also jailed his political mentor. The same payments are the earliest account in the record of money from Mr Volpi to him outside the company's books. Both things are true of the record at once.

PART 195 — Who the register shows behind INTELS today: a BVI nominee address, unnamed controllers and one 5% holder

195.1 What the record says

The INTELS PSC list has four rows. Row 1, "INACTIVE": no name, address "C/O OVERSEAS MANAGEMENT COMPANY TRUST BVI LTD P.O.BOX 3152, ROAD TOWN", "TORTOLA", "dateOfPsc": "2015-03-13". Rows 2 and 3 have no name or address; row 3 is "ACTIVE", with "pscHoldsSharesOrInterest": true, "pscRightToAppoint": true and "pscSignificantInfluence": true, "dateOfPsc": "2022-07-28". Row 4: "EPELLE", "MICHAEL", born "1963-06", "ACTIVE", "dateOfPsc": "2024-10-02", holding "5" per cent directly.

195.2 Source

CAC Beneficial Ownership Register, PSC list for INTELS Nigeria Limited (company id 441717): https://borapp.cac.gov.ng/api/v1/bor/companies/441717/psc, 22 October 2026.

Grade (A).

195.3 What this does not establish

The record does not show who stands behind the British Virgin Islands address or the unnamed active controller. The public API blanks the names on some rows and does not say why. The register cannot show what he held before 2020, because PSC filing did not exist then.

195.4 What runs the other way

His name does not appear, which fits the company's statement and his own that he had sold out by the end of 2020 (Supplement XXVII). The register records what companies declare about themselves. Its blanks were left by the company or the registry and are not evidence of concealment.

PART 196 — Orlean's two Nigerian companies at the Onne address, and the same 5% holder

196.1 What the record says

"ORLEAN INVEST AFRICA LIMITED", RC "600002", registered "30-05-2004", and "ORLEAN FINANCE NIGERIA LIMITED", RC "497228", registered "24-10-2003", both at "ENTERPRISE HOUSE, ROAD SOUTH, FEDERAL OCEAN TERMINAL", the INTELS address at Onne. Each declares one PSC: "Epelle", "Michael", "Nnadozie", holding 5 per cent directly with the right to appoint. The Orlean Finance row gives "dateOfPsc": "1963-06-15", which is the holder's month of birth and plainly a keying error.

196.2 Source

CAC Beneficial Ownership Register, searches "ORLEAN" and "ORLEAN INVEST", and PSC lists for company ids 668098 and 2032919: https://borapp.cac.gov.ng/api/v1/bor/companies/668098/psc; https://borapp.cac.gov.ng/api/v1/bor/companies/2032919/psc, 22 October 2026.

Grade (A).

196.3 What this does not establish

The record does not show any role for him in either company. They were registered during his vice presidency, in October 2003 and May 2004, but nothing in the register connects him to them.

196.4 What runs the other way

The dates fall close to the 2003 changes the PSI report describes: Orlean's acquisition of his beneficial interest in Intels in exchange for 16 per cent of Orlean, and the replacement of Orlean by the Guernsey Trust Company as trustee on 10 October 2003 (Part 9). The register does not say whether these Nigerian companies played any part. The Orlean parent that the PSI report describes is a Panama company moved to the British Virgin Islands in 2004 (Part 10), not either of these.

PART 197 — Mr Volpi in the UK and Malta registers

197.1 What the record says

UK Companies House lists "Gabriele VOLPI", born "June 1943", Italian, resident in Nigeria, with the address "V52 Intels Aba Road Estate, Km 16 Ph/Aba Expressway, Port Harcourt, Nigeria". He is shown as a director of "ORLEAN INVEST SERVICES LIMITED (03402290)", "Dissolved", "Appointed on 3 October 1997", and as a former director of "GBI CONSULTING LIMITED (02246187)" from 25 June 2002 to 5 September 2006. The ICIJ Offshore Leaks database returns "GABRIELE VOLPI" as an "Officer node extracted from the Paradise Papers - Malta corporate registry data", with entities "ORLEAN INVEST (MALTA) LTD" and "ORLEAN INVEST HOLDING LIMITED" and addresses at "INTELS ABA ROAD ESTATE".

197.2 Source

UK Companies House, officer search and appointments for Gabriele Volpi: https://find-and-update.company-information.service.gov.uk/officers/rD3hodRpAEs0r18gcCX9nyq7QSA/appointments, 22 October 2026. ICIJ Offshore Leaks reconcile API: https://offshoreleaks.icij.org/api/v1/reconcile, 22 October 2026.

Grade (A).

197.3 What this does not establish

The record establishes nothing about Atiku Abubakar. These are Mr Volpi's and the Orlean group's records. The Malta entries in the Paradise Papers come from that country's public company registry; their presence in the ICIJ data is not evidence of wrongdoing by anyone.

197.4 What runs the other way

An Orlean company was formed in London in October 1997, when, on Atiku's account, the business was in Abacha's hands. The register does not say what the company did. It does show an Orlean structure outside Nigeria in that period, as Mr Volpi's account of a holding company above Intels would lead one to expect.

PART 198 — Mr Volpi in Italian and Swiss records: a Genoa inquiry reported in 2018, a Swiss tax ruling sent to Nigeria in 2020, and a press description of the partnership

198.1 What the records say

Genoa, 2018. L'Espresso reported on 8 May 2018 that Mr Volpi and another man "sono indagati dalla procura di Genova per autoriciclaggio e intestazione fittizia di beni" (are under investigation by the Genoa prosecutors for self-laundering and the fictitious registration of assets), after searches by the Guardia di Finanza, and that the inquiry concerned "il denaro fatto rientrare in Italia dall'estero" (money brought back into Italy from abroad). It added that the charges had always been denied by their lawyers. The article does not mention Atiku Abubakar. No outcome of the inquiry was found.

Bern, 2020. The Swiss Federal Administrative Court, in judgment A-7302/2018 of 26 May 2020, published on 10 June 2020 with the parties' names removed, dismissed an appeal by the Swiss branch of a company "con sede in Nigeria" against the transmission to Nigeria of a Ticino tax ruling of 26 November 2015. The branch had argued that transmission could lead to proceedings in Nigeria "contrarie agli standard previsti da uno Stato di diritto"; the court held that "la Nigeria ottempera agli standard internazionali in materia di confidenzialità" (pp. 3, 23 to 24 and 29). L'Espresso, 30 June 2020, identified the company as the Lugano branch of Orlean Invest Africa and the appellant as "il gruppo Volpi".

The partnership. The same L'Espresso article of 30 June 2020 describes him as "il socio d'affari di Volpi, il suo fedele sodale da quasi un trentennio, proprietario di una quota del 16 per cento del gruppo Orlean".

198.2 Sources

L'Espresso, 8 May 2018: https://lespresso.it/c/inchieste/2018/5/8/perquisizioni-per-gabriele-volpi-e-gianpiero-fiorani-sono-indagati-per-autoriciclaggio/22119. Swiss Federal Administrative Court, A-7302/2018, 26 May 2020 (30 pp.): https://entscheidsuche.ch/docs/CH_BVGer/CH_BVGE_001_A-7302-2018_2020-05-26.pdf. L'Espresso, 30 June 2020: https://lespresso.it/c/attualita/2020/6/30/liguria-offshore-il-governatore-toti-e-lamico-con-i-soldi-in-paradiso-fiscale/45178. Translations are this dossier's.

Grade (B) for the Genoa report and the description of the partnership. **(A)** for the Swiss judgment. **(C)** for the identification of the parties to it, which rests on L'Espresso alone, because the judgment is anonymised and the Ticino register entry was not retrieved.

198.3 What this does not establish

The record does not show any charge, trial or finding against Mr Volpi; an inquiry is not an accusation proved. A tax ruling is a lawful advance agreement with a tax authority, and its exchange with Nigeria is routine under international rules; the judgment does not say what the ruling contained or what tax it concerned. The 16 per cent in the 2020 article may simply repeat the Senate report's 1999 and 2003 figures (Part 200); it is not shown to be current in 2020.

198.4 What runs his way

None of these records names him as a subject. As reported, the Genoa inquiry concerned Mr Volpi's Italian money. If the Swiss identification is right, the result was disclosure to Nigeria's own tax authority. The press description of a long, open partnership matches his own account and Mr Volpi's evidence to the Senate subcommittee (Parts 11 and 173), and it claims no hidden stake.

PART 199 — Guernsey Trust Company Nigeria Limited is in the Nigerian register: RC 495070, registered on 9 October 2003, inactive, with no controller declared

199.1 What the record says

The Corporate Affairs Commission's public register returns one company for "GUERNSEY TRUST": "GUERNSEY TRUST COMPANY NIGERIA LIMITED", RC 495070, registration date "09-10-2003", a registered address on Victoria Island, Lagos, status "INACTIVE", and no person with significant control declared. This is the company the Senate report names as the trustee of his blind trust from 2003 and as one of the three main senders of the money it called "suspect" (Parts 9, 10 and 32).

The offshore registers were also searched. The ICIJ database holds a "LETSGO LTD." registered in the British Virgin Islands on 11 April 2003 and struck off in 2006; the Senate report calls the LetsGo that paid money in its case history "a Panamanian corporation", so the two are not identified with each other. ICIJ has no entry for Sima Holding. It records "ADIANA STIFTUNG", Liechtenstein, as a shareholder of a Maltese company; the Senate report names a Liechtenstein trust of that name as one of the vehicles through which Mr Volpi's family held its 63 per cent of Orlean (Part 10).

199.2 Sources

CAC public beneficial-ownership register (borapp.cac.gov.ng), search "GUERNSEY TRUST" and the company's PSC record, 22 October 2026. ICIJ Offshore Leaks Database, nodes 10098502 and 56002301: https://offshoreleaks.icij.org/nodes/10098502; https://offshoreleaks.icij.org/nodes/56002301.

Grade (A) for the register entries. The LetsGo identification is not made.

199.3 What this does not establish

The record does not show who owned or directed the company; the Senate report itself gives conflicting accounts (Part 10). Nor does it show when the company became inactive. In CAC data the status usually means that returns have not been filed, not that the company was dissolved.

199.4 What runs his way

Whatever its name suggests, it is a Nigerian company in the Nigerian register, as the Senate report says ("located in Nigeria"), and not an offshore one. Its date fits the report's account that it was formed for the change of trustee in 2003. None of the offshore entries names him, and the Adiana entry matches what Mr Volpi told the Subcommittee about his own family's holding.

PART 200 — The 16 per cent: the only figure for his stake that rests on a document

200.1 What the record says

The PSI report quotes the blind trust deed of 22 July 1999: the sole asset was his Intels shares, "a 16% holding in the issued share capital of Intel Services (Integrated Logistic Services) Limited." In 2003 Orlean "acquired Atiku Abubakar's beneficial interests in Intels ... and issued in consideration therefore, 16% of the shares in Orlean to the Blind Trust" (pp. 179 to 180; Part 9). Mr Volpi told the Subcommittee that the Volpi Family Trust owned 63 per cent of Orlean, and the report records that Orlean "currently owns 70% of Intels Nigeria Ltd." (n. 1001; Part 10).

Other figures in the record are press or anonymous: The Guardian in 2017 called INTELS "believed to be mainly owned" by him (Part 210); an unnamed company source told TheWill the same week that he "has always been a minority shareholder" with "a 17.2 per cent stake" until recently (Part 212); TheWill in 2017 called INTELS "an oil and gas logistics firm belonging to" him (Part 209).

200.2 Source

PSI Report, pp. 179 to 181 and nn. 996, 1001 (Parts 9 and 10). The press sources are given in the Parts cited.

Grade (A) for the PSI's account of the deed, which this dossier has not itself seen. **(B)** for the press figures.

200.3 What this does not establish

The record does not show his stake after 2003, or at the date of sale. A 16 per cent interest in Orlean, if Orlean held 70 per cent of INTELS Nigeria, would amount to an indirect interest of about 11 per cent in that company (0.16 x 70 = 11.2), but the report does not make that calculation, the holdings may have changed, and the figure is this dossier's own **(C)**.

200.4 What runs the other way

Every figure in the record that rests on a document makes him a minority holder. "Mainly owned" and "belonging to" are newspaper phrases, not records, and the company's spokesman and an unnamed company source both said otherwise.

PART 201 — "I was not involved in the running of the company", and "He has sold his shares": the trust that held his stake, on the Senate report's documents

201.1 His words

His memoir, of NICOTES: "I was not involved in the running of the company" (p. 25; Part 173). His spokesman Paul Ibe, 4 January 2021: he "has been selling his shares in Intels over the years", and "He has sold his shares in Intels" (Part 226). In December 2023 his side called the "insinuation that he is a beneficiary of the company" "mischievous" (Part 227).

201.2 The documents

The Senate report, p. 179: on 22 July 1999, two months after he took office, he set up a "Blind Trust" whose "sole asset" was his Intels shares, "a 16% holding". P. 180: he "did not appoint an independent trustee from a financial institution, but instead appointed corporations associated with Mr. Volpi"; in 2003 the Intels shares were exchanged for "16% of the shares in Orlean". P. 181: the deed said the trust "shall operate for so long as the Beneficiary holds Government office", but it "continued in existence after Mr. Abubakar left office in May 2007". N. 1003: Mr Volpi "described" the Guernsey Trust Company's three named owners as its directors and Atiku Abubakar as its "sole beneficial owner". P. 238: "Mr. Abubakar was actively involved in funding and expenditure decisions involving AUN ... The documents reviewed by the Subcommittee do not show any involvement by the trustees of the Abubakar Blind Trust in the decisionmaking process, even though they were nominally in control of disbursements" (Parts 9, 10 and 16).

201.3 What it shows

Throughout his years as Vice President he kept a large economic interest in the Intels group. Trustees tied to his partner held it, and on the report's documents he gave directions about money the trust nominally controlled. "Not involved in the running" is a statement about management, and it may be true. On the documents the Subcommittee saw, the trust was not "Blind" in practice.

201.4 Sources

PSI Report, pp. 179 to 181, n. 1003 and p. 238. *My Life*, p. 25. Paul Ibe's statement of 4 January 2021, as quoted by BusinessDay and Ripples Nigeria, and Nairametrics, 3 December 2023 (Parts 226 and 227).

Grade (A) for the report and the memoir. **(B)** for the 2021 and 2023 statements.

201.5 What this does not establish

The report does not establish that he managed Intels, or that the trust broke any Nigerian law; the report cites no Nigerian rule on blind trusts and makes no finding under one. The date and price of any sale of his interest are not in a primary record held (Parts 223 and 224).

201.6 What runs his way

Owning shares is not running a company (Part 177). Intels itself said in January 2021 that he was no longer a major shareholder (Part 223). No rule then in force is shown to have required him to set up a trust on taking office.

PART 202 — How big the business was: ExxonMobil's $245 million, and "15,000 jobs"

202.1 What the record says

ExxonMobil told the US Senate Subcommittee that "in less than three years, from 2006 to the fall of 2008, it paid more than $245 million to Intels West Africa Inc. and Intels Nigeria Inc." (PSI p. 178). The year totals are $48,105,844.25, $150,754,100.81 and $46,588,315.04, which re-add to $245,448,260.10 (Part 15). His memoir says the company "has grown into a multi-billion Naira business providing over 15,000 jobs in Nigeria and other African countries and paying hefty dividends to its shareholders" (p. 25). The Guardian reported in October 2017 that "About 15,000 workers that are directly in the service of the INTELS have expressed the fear of losing their jobs", with "about 35,000 others who are indirectly engaged by contractors, agents and vendors."

202.2 Source

PSI Report, pp. 178 to 179 and n. 989 (Part 15). *My Life*, p. 25. The Guardian (Nigeria), "Respite for Atiku as Reps reverse INTELS contract revocation", 19 October 2017: https://guardian.ng/news/respite-for-atiku-as-reps-reverse-intels-contract-revocation/.

Grade (A) for the PSI figures and the memoir; **(B)** for the Guardian's figures.

202.3 What this does not establish

The record does not give the company's revenue, profit or dividends, or what reached him. The 15,000 figure in the Guardian appears to come from the company's side; in the same report the House member who moved the motion put the number affected at "no fewer than 7,000 Nigerians and their dependents" (Part 210). The figures are not reconciled.

202.4 What runs the other way

On the American report's own evidence, Intels was a large, real business paid by a major American oil company. A minority stake in such a company is a plausible lawful source of large sums. The report did not draw that inference (Part 15).

SUPPLEMENT XXV — The Ports Authority Contract, 2010 to 2017

> **Scope note.** None of the primary records of the dispute between the Nigerian Ports Authority (NPA) and INTELS was obtained: not the 2010 agreement, the Attorney-General's letter of 27 September 2017, the NPA's notices, the House of Representatives' Votes and Proceedings or its committee report, nor any court file. The Parts below rest on press reports and an NGO's digest of House proceedings, several of which quote the documents at length. Each figure is attributed to the party that gave it. This dossier found no ruling on the merits by any court or arbitral tribunal.

PART 203 — What the contract was: a managing agent collecting pilotage revenue for a 28 per cent commission

203.1 What the record says

ThisDay, 11 October 2017: "To ensure the safety of ships' passage within Nigeria's seaports, the NPA, through Intels as its agent, provides pilotage services to guide ships into and out of the ports." "Ship owners/companies are required to pay a pilotage fee, which Intels collects on NPA's behalf and retains 28 per cent of the revenue as commission". The Attorney-General's letter, as ThisDay quotes it, refers to "the Managing Agent Contract Agreement dated 11th February 2010 executed between the Nigerian Ports Authority (NPA) and Intels Nigeria Limited for the provision of boats pilotage operations". The NPA managing director, Hadiza Bala-Usman, said in September 2020: "NPA had a contract with INTELS from 2011, it commenced on August 9, 2010 and expired August 8, 2020. It's a 10-year contract", and "NPA gives them 28 per cent of the revenues collected." BusinessDay, in 2021, described "a 72:28 percent sharing formula".

203.2 Source

ThisDay, "FG Voids NPA-Intels Pilotage Agreement", 11 October 2017: https://www.thisdaylive.com/2017/10/11/fg-voids-npa-intels-pilotage-agreement/. ThisDay, "NPA: Intels Withholding FG's $304.675m from Service Boat Revenue", 20 September 2020: https://www.thisdaylive.com/2020/09/20/npa-intels-withholding-fgs-304-675m-from-service-boat-revenue/. BusinessDay, 4 January 2021 (Part 174).

Grade (B).

203.3 What this does not establish

The record does not give the agreement's terms beyond these press summaries. Its date is given three ways: 11 February 2010 in the Attorney-General's letter as quoted; "from 2011" and commencement on 9 August 2010 by the NPA managing director; and 11 February 2011 in an NPA notice of 2019 quoted by BusinessDay (Part 214). The press also describes the arrangement as having lasted "17 years" (ThisDay) and "seven years" (TheWill), which cannot both be right; a single ten-year agreement from 2010 fits "seven years" in 2017, and an earlier relationship may explain "17".

203.4 What runs the other way

So far as the record shows, the contract was signed in 2010, under President Yar'Adua's government and three years after he left office. No report connects him to its negotiation.

PART 204 — The Ports Authority's own figures: a 28 per cent fee, a 72 per cent balance shared "at INTELS discretion", and revenue that fell after INTELS left

204.1 What the record says

Nairametrics, 22 February 2018, reporting the Ports Authority's managing director, Hadiza Bala-Usman, before a House of Representatives ad hoc committee: "the agreement allowed Intels to take 28 percent of the generated revenue for its services while noting that the agreement was silent on the sharing formula for the 72 percent balance"; and "Apart from the 28 per cent agency fee accruable to Intels, there was no agreement on how the balance of the 72 per cent revenue collected should be shared and this was done at INTELS discretion before now".

An NPA statement of December 2023, as Prime Business Africa quoted it: "This deficiency led to a drastic drop in revenue generation, with figures plummeting from $216 million and $209 million in 2014 and 2015 under INTELS to a mere $55.3 million by June 2023." ThisDay, 4 December 2023, on the settlement: "the interest waiver of $193,317,556", a rate cut from "LIBOR + 6.5 per cent" to "SOFR + 3 per cent", repayment "over 15 years, with the first two years being interest-free, and the reduction in commission from 28 per cent to 24.5 per cent".

In June 2021, Voice of Nigeria reported that a House committee had summoned the Authority's management to answer the Auditor-General's comments on its 2016 group accounts, including a request for "details of pilotage and service boats".

204.2 Sources

Nairametrics, 22 February 2018: https://nairametrics.com/2018/02/22/how-intels-decides-revenue-sharing-formula-with-npa/. Prime Business Africa, 7 December 2023: https://www.primebusiness.africa/npa-reveals-161-million-loss-from-intels-withdrawal-in-pilotage-management/. ThisDay, 4 December 2023: https://www.thisdaylive.com/2023/12/04/npa-nigeriall-save-326-89m-from-agreement-with-intels/. Voice of Nigeria, 25 June 2021: https://von.gov.ng/house-committee-summons-minister-npa-over-audit-query/.

Grade (B) throughout: press reports of the Authority's statements. The Authority's documents, the committee's report and the Auditor-General's comments were not obtained.

204.3 What this does not establish

The record does not establish the 2014 and 2015 figures as audited numbers, how much of the 72 per cent reached the Federation Account, or what he received as a shareholder. The audit query is addressed to the Authority about its own accounts and makes no finding against INTELS.

204.4 What runs his way

On the Authority's own 2023 figures, the Government's revenue from the service was about four times higher with INTELS than after it **(C)**. A government of his opponents agreed the 2023 terms after his exit (Part 220), and those terms cut INTELS's fee.

204.5 What runs against

In the Authority's 2018 account, the agreement left the sharing of 72 per cent of the money to INTELS's discretion, in years when his trust was a shareholder. That is one side's account, given in a dispute that no court decided (Part 222).

PART 205 — The company's account: from "little above $6 million" a year to "over $200 million", and the bank loans

205.1 What the record says

BusinessDay, January 2021, citing INTELS: "Before INTELS entered into the joint venture agreement, the NPA was realising little above $6 million per annum but INTELS moved up the revenue profile to over $200 million per annum." It adds that "To implement the contract, which was due to elapse in 2020, INTELS said it entered into loan agreements at the tune of $1.4 billion (N428.4bn), with several Nigerian banks based on the understanding that the debt would be offset from monies realised from the execution of the contract, which was paid directly to the banks." The Guardian, October 2017, quoted the INTELS spokesman Bolaji Akinola: the company "borrowed $1.4 billion (N428.4 billion) from banks to execute the agreement". The House member who moved the October 2017 motion put the figure differently: INTELS "claim to have secured loans worth about $900 Million" (PLAC), or "had already invested $900 million in facilities in the Apapa, Warri, and Port Harcourt terminals" (The Guardian).

205.2 Source

BusinessDay, 4 January 2021 (Part 174); The Guardian (Nigeria), 19 October 2017 (Part 202); PLAC (Policy and Legal Advocacy Centre), "House to investigate the process of termination of contract between the Nigerian Ports Authority and INTELS", October 2017: https://placng.org/i/house-to-investigate-the-process-of-termination-of-contract-between-the-nigerian-ports-authority-an.

Grade (B). These are the company's claims as reported.

205.3 What this does not establish

The record does not give the revenue before and after 2010, the loans or their terms. None of the figures was tested against an NPA annual report, which this dossier did not obtain.

205.4 What runs the other way

The company uses the loan arrangement to explain the dispute that followed. It says revenue had to flow to its lending banks before it reached government, and that the Treasury Single Account policy cut across this. Part 207 gives the government's answer. Neither account mentions him.

PART 206 — Before the letter: a monopoly to be broken, and the NPA's own question of 31 May 2017

206.1 What the record says

TheWill, January 2021: "In April of 2017, Buhari approved the recommendations of the Attorney-General of the Federation, Abubakar Malami, to break the monopoly of Intels in the handling of oil and gas cargoes." The Attorney-General's letter of 27 September 2017, as ThisDay quotes it, opens: "I refer to your letter dated 31st May 2017, ref: MD/17/MF/Vol.XX/583 in respect of the above subject matter wherein you sought clarification on the legal issues implicated by the continuous implementation of the Managing Agent Contract Agreement". TheWill, October 2017, reported the NPA managing director as saying that "the agency had in the last 14 months persuaded INTELS to comply with the extant law".

206.2 Source

TheWill, "Atiku Divests From Intels", 4 January 2021 (Part 174); ThisDay, 11 October 2017 (Part 203); TheWill, "NPA Gives Atiku's INTELS Three-Month Ultimatum To Quit Ports", 16 October 2017: https://thewillnews.com/npa-gives-atikus-intels-three-month-ultimatum-to-quit-ports/.

Grade (B).

206.3 What this does not establish

The record does not include the April 2017 approval itself, which was not found. "Monopoly in the handling of oil and gas cargoes" is the paper's phrase and may refer to a different INTELS business (its Onne terminal) from the pilotage agreement.

206.4 What runs the other way

By the NPA's own account, it had been pressing INTELS on the Treasury Single Account for over a year before the letter, and it asked for the legal advice itself in May 2017. On that record the dispute can be read as starting as an administrative one about where revenue was paid. It started before he left the APC in October 2017 (Section D).

PART 207 — The Attorney-General's letter of 27 September 2017: "void ab initio"

207.1 What the record says

ThisDay says it obtained "a copy" of the memo "exclusively ... from the justice ministry". The letter, from Abubakar Malami SAN to the NPA managing director, was titled "Request for Clarification of Conflict Between Executed Agreement and Federal Government Treasury Single Account Policy". As quoted, it says the agreement, by permitting "Intels to receive revenue generated on behalf of NPA ab initio, clearly violates express provisions of Sections 80(1) and 162(1) and (10) of the 1999 Constitution", and "It is thus curious that parties did not avert their minds to the above provisions of the constitution whilst negotiating the agreement." It continues: "NPA being an agency of the federal government is bound by the TSA policy and has not howsoever been exempt therefrom. Due to the constitutional nature of the TSA, where there is a conflict between the TSA and the terms of the agreement, the TSA shall prevail." "Therefore all monies due to the NPA currently being collected by Intels and any other agents/third parties on behalf of NPA must henceforth be paid into the TSA". The agreement is "void, being a contract ex facie illegal as formed". It ends: "the conflict between the agreement and the TSA policy presents a force majeure event under the agreement, and NPA should forthwith commence the process of issuing the relevant notices to Intels exiting the agreement which indeed was void ab initio."

207.2 Source

ThisDay, 11 October 2017 (Part 203); TheCable, "FG terminates NPA's pilotage agreement with Intels", 11 October 2017: https://thecable.ng/fg-terminates-npas-pilotage-agreement-with-intels.

Grade (B) (a letter quoted by the press, not seen by this dossier).

207.3 What this does not establish

The record does not show that a court would agree. The letter is the government's legal advice to its own agency. This dossier found no court ruling that the agreement was void. The dispute was settled in 2017, revived in 2019 and settled again in 2023 (Parts 213, 214, 220).

207.4 What runs the other way

As quoted, the letter treats the defect as one of form, because revenue was going to an agent instead of into the Federation's accounts. It says nothing of fraud, and it covers "any other agents/third parties", not INTELS alone.

PART 208 — What the letter does not say: his name

208.1 What the record says

Neither ThisDay's long quotation of the Attorney-General's letter nor TheCable's mentions Atiku Abubakar. TheCable's report adds its own context: "Intels ... was co-founded by Gabriele Volpi, an Italian national, and Atiku Abubakar, former vice president", and "In 2015, Atiku had described Intels, Nigeria's biggest oil and gas logistics company, as his most successful business." ThisDay's report describes INTELS as "founded over three decades ago by Mr. Gabriele Volpi, an Italian national who also has Nigerian citizenship", without naming him.

208.2 Source

ThisDay, 11 October 2017; TheCable, 11 October 2017 (Part 207).

Grade (B) for the quotations. **(C)** for the negative reading.

208.3 What this does not establish

The record does not show that politics played no part. The letter's silence about him shows only that the stated grounds were constitutional and administrative.

208.4 What runs the other way

The press and politicians linked him to the dispute (Part 211). The government's stated reasons did not. TheCable's "most successful business" phrase is the only account of his 2015 description that this dossier found, and the interview itself was not retrieved.

PART 209 — The NPA's three-month notice, and INTELS's reply: "clearly preposterous"

209.1 What the record says

TheWill, 16 October 2017: the NPA "has given the management of Intels Nigeria Limited, INTELS, an oil and gas logistics firm belonging to former Vice President, Atiku Abubakar, three months to round off and hand over the pilotage services to the authority." The managing director "explained that the termination of the Pilotage Agency Agreement, PAA, and the handing over became imperative because the company has allegedly refused to comply with the Treasury Single Account", and said the 28 per cent commission "was on the high side." INTELS, in a letter signed by its director Silvano Bellinato, called the termination "clearly preposterous and the consequences highly injurious" to the country's interests, warned that it might "reconsider its multibillion dollar investment at the Badagry deep seaport", gave the NPA seven days to reconsider before going to arbitration, and "claimed that the NPA is indebted to it to the tune of hundreds of millions of dollars."

209.2 Source

TheWill, 16 October 2017 (Part 206).

Grade (B).

209.3 What this does not establish

The record does not show that INTELS belonged to him. That phrase is TheWill's; the record does not support it (Part 200). The debt INTELS claimed is unquantified here and was never tested in a reported judgment.

209.4 What runs the other way

The NPA gave compliance and the size of the commission as its grounds, and the company answered on contract and investment, so both sides argued in commercial terms. The same report quotes an APC figure, Timi Frank, saying the "travails of INTELS was a deliberate attempt by agencies of the government of President Muhammadu Buhari to intimidate and truncate the perceived ambition of Atiku to contest the 2019 Presidential election." That is a political claim by a member of the governing party and is reported here only as that.

PART 210 — The House of Representatives, 18 October 2017: an ad hoc committee and "status quo"

210.1 What the record says

PLAC's legislative digest: "The House at its plenary session on Tuesday, October 18, 2017 has set up an Ad-hoc committee to investigate the process of termination of the contract between the Nigerian Ports Authority (NPA) and INTELS after adopting a motion on the subject." The mover was "Hon. Diri Douye (PDP:Bayelsa)", who said the termination "was conveyed in a letter by the office of the Attorney General of the Federation (AGF) to the Managing Director of the NPA on September 27,2017", and that the government had responded "by sealing all the terminals without consulting INTELS". The House "adopted the resolution that called on the Federal Government to maintain status quo pending the outcome of the investigation."

The Guardian adds that the House "ordered an immediate reversal of the termination", that the committee was to report "in two weeks", that the mover said "no fewer than 7,000 Nigerians and their dependents could be affected", that Hassan Saleh (PDP, Benue) and Samuel Arabo (PDP, Kaduna) spoke for the motion, Arabo "alleging that there was more to the decision than met the eye", and that the motion passed on a voice vote after the Speaker, Yakubu Dogara, "urged the lower chamber to ensure that the law was not breached by either the government or INTELS".

210.2 Source

PLAC digest (Part 205); The Guardian (Nigeria), 19 October 2017 (Part 202).

Grade (B) (an NGO record and a newspaper; the Votes and Proceedings were not obtained). 18 October 2017 was a Wednesday; PLAC's "Tuesday" is its own error, and The Guardian of 19 October reports the sitting as "yesterday".

210.3 What this does not establish

The record does not include the committee's report or findings, which were not found. Whether the status quo resolution was obeyed.

210.4 What runs the other way

Two APC members opposed the motion. PLAC records Rotimi Agunsoye (APC, Lagos) saying "there was no reason for the House to intercede on behalf of the INTELS as the subject matter was one of contractual obligations and the company could sue the Government if it wished." The Guardian records Ali Madaki (APC, Kano) arguing that "the government had the power to terminate any contractual relationship ... over issues relating to the payment of money into the consolidated revenue fund."

PART 211 — The politics around it: "Respite for Atiku", and the same day's resignation letter

211.1 What the record says

The Guardian headlined its report of the House sitting "Respite for Atiku as Reps reverse INTELS contract revocation" and described INTELS as "believed to be mainly owned by former Vice President Atiku Abubakar". INTELS's own spokesman told the paper that "Deliberate stumbling blocks were placed on the path of resolving the issues and this is indicative of a sinister motive", without naming any motive. Section D records that his letter resigning from the APC is dated 18 October 2017, the day of the House sitting, five weeks before his public announcement.

211.2 Source

The Guardian (Nigeria), 19 October 2017 (Part 202). Section D for the resignation letter.

Grade (B) for the press; **(A)** for the letter's date as held in Section D.

211.3 What this does not establish

The record does not show that the termination was politically motivated, or that it was not. "Believed to be mainly owned" is the paper's phrase. The coincidence of dates shows only that the dispute and his break with the governing party ran side by side.

211.4 What runs the other way

The government's stated grounds (Part 207) were constitutional and did not mention him. On the NPA's own account, its correspondence on the Treasury Single Account went back to mid-2016 (Part 206). Going by the reported speeches, the House did not split cleanly by party, and the mover belonged to the PDP while Atiku was still, on paper, in the APC.

PART 212 — Mr Volpi's apology, 19 October 2017, and an unnamed source on his stake

212.1 What the record says

TheWill, 19 October 2017, describing Gabriele Volpi as "The founder and majority shareholder of Intels Nigeria Limited" and citing an interview with ThisDay: "We want to apologise to the federal government and NPA over this disagreement with Intels. I was not personally involved in the negotiations with NPA, but we apologise for what has happened." "We intend to comply with the directive of government and transfer all the revenue to the TSA because we are a law-abiding company." He spoke of the planned Badagry deep seaport as "a massive undertaking which will cost billions of dollars".

The same article quotes "a company source": "It is often erroneously reported in the media that Intels belongs to Atiku Abubakar. But he has always been a minority shareholder in the company. Until recently, he had a 17.2 per cent stake in Intels". The unnamed source went on to make a further claim, about a sale of part of the stake to a named politician, which no document supports.

212.2 Source

TheWill, "Intels' Founder, Volpi, Apologises To NPA, Says Company Will Comply With TSA Policy", 19 October 2017: https://thewillnews.com/intels-founder-volpi-apologises-to-npa-says-company-will-comply-with-tsa-policy/.

Grade (B) for Mr Volpi's words as reported. The source's statements are anonymous and unverified.

212.3 What this does not establish

The record does not show his stake in 2017. The 17.2 per cent figure comes from an unnamed source and does not match the 16 per cent in the 1999 trust deed (Part 200). The further claim about a sale is not repeated here. It rests on one anonymous voice and no register or filing supports it, and this dossier does not publish an anonymous claim about a named person's affairs without a primary record. An earlier note in this dossier dated the apology to November 2017; the saved page is dated 19 October 2017, and that date is used.

212.4 What runs the other way

Mr Volpi's undertaking to pay "all the revenue to the TSA" treats the dispute as one about where money was paid, not whether it was owed or taken. The unnamed source's "minority shareholder" agrees with every figure in the record that rests on a document.

PART 213 — Settled within weeks: "INTELS has agreed to pay all the debts through the TSA platform"

213.1 What the record says

BusinessDay, January 2021, looking back: "both parties NPA and Intels were able to settle their dispute out of court. 'INTELS has agreed to pay all the debts through the TSA platform. In fact, they have apologised for what they did,' Usman was quoted saying in the media report, when the issue was resolved in late 2017." BusinessDay's earlier report of 2019 says the agreement was "renegotiated by both parties" and revoked again "17 months after".

213.2 Source

BusinessDay, 4 January 2021 (Part 174); BusinessDay, "INTELS keeps mute over NPA's termination of multi-billion dollar pilotage contract", 2019 (undated capture): https://businessday.ng/?p=319389.

Grade (B). A Sweetcrude report, "NPA accepts Intels apology", returned an error and was not read.

213.3 What this does not establish

The record does not give the terms of the late-2017 settlement or the renegotiated agreement. Whether "all the debts" were then quantified.

213.4 What runs the other way

By the NPA managing director's own reported words, the 2017 dispute ended in agreement and an apology, without litigation. The later figures (Supplement XXVI) concern remittances after that settlement, not the original contract.

SUPPLEMENT XXVI — Termination, Expiry and Settlement, 2019 to 2023

> **Scope note.** The second round of the dispute produced the large figures that are still quoted against him: $145.8 million, $207.646 million, $304.675 million. Each is the NPA's figure, given in letters or interviews and reported by the press. INTELS disputed them and claimed that the NPA owed it far more. No court or arbitral tribunal decided between them. In 2023 a government led by his opponents settled with INTELS and reinstated it. He is not named in any of the statements, and by 2023 he had sold his interest.

PART 214 — March 2019: a second termination, and $145,849,309.33

214.1 What the record says

BusinessDay reported an NPA letter "dated March 29, 2019, addressed to the managing director of INTELS": "The NPA (the principal) hereby serves on you INTELS Nigeria Limited, (the Managing agent) notice of termination in line with article 8 (C) of its agreement with INTELS, dated 11th February, 2011, which said notice shall expire three months from the date issuance." It quoted the NPA's executive director for finance, Mohammed Bello-Koko, in a letter of 27 March 2019: "INTELS has not complied with the presidential directive and circular on implementation of TSA and Article 4.1 of the executed supplemental agreement by refusing to remit the sum of $145, 849,309.33 being outstanding service boat revenue generated from November 1, 2017 to October 31, 2018." INTELS, in a letter of 6 March 2019, said the $145.84 million "was not true", pledged $55.70 million for November 2017 to March 2019 conditional on the NPA's "payment of $19.67 million", and said the unreconciled sum "included revenue expected from both clients under INTELS agency and other agents." An anonymous source "close to INTELS" told the paper the termination came "immediately after the 2019 Presidential election" and "blamed the development on 'politics'".

214.2 Source

BusinessDay, "INTELS keeps mute over NPA's termination of multi-billion dollar pilotage contract", 2019: https://businessday.ng/?p=319389.

Grade (B).

214.3 What this does not establish

The record does not show that INTELS owed $145,849,309.33. That is the NPA's figure; INTELS denied it. The letters were not seen. The anonymous source's political motive is a claim, not a finding.

214.4 What runs the other way

On this report, the 2019 disagreement was over reconciliation: what had been collected, by whom, and what the NPA owed INTELS in return. On INTELS's own offer the two sides were about $55 million apart, and the counter-claim adds an unstated amount. On its face this is a commercial dispute.

PART 215 — September 2020: "not cancelled ... but only expired", and the NPA's balance of $207.646 million

215.1 What the record says

The NPA managing director, interviewed by ThisDay in September 2020, said the service boat contract "was not cancelled, as widely construed, but only expired last month", on 8 August 2020. She gave the "total unremitted reconciled service boat pilotage revenue in the custody of INTELS, after deduction of the firm's 28 per cent agency commission and all other deductions, and adjustments" as "$152.377 million as at October 31, 2017". She then set out period balances: $55.702 million unremitted for November 2017 to March 2018; $64.7 million for August to December 2018; $81.841 million after remittances for October to December 2019. Her summary: "The total service boats reconciled unremitted balance as at September 30, 2019 amounted to $207.646 million (INTEL $179.463 million and other agents $28.183 million). NPA service boat pilotage revenue for January 2020 to July 31, 2020 schedule showed a total of $97.029 million (awaiting INTELS schedule to commence reconciliation)."

215.2 Source

ThisDay, 20 September 2020 (Part 203).

Grade (B) (the NPA's statement to a newspaper).

215.3 What this does not establish

The record does not show that the sums were owed. They are one party's figures in a dispute that went to court and to arbitration. The period balances she lists do not explain how they build into the September 2019 total (Part 216).

215.4 What runs the other way

On her own breakdown, other agents held $28.183 million of the $207.646 million, not INTELS, and the $97.029 million for 2020 was, in her words, still awaiting reconciliation. The headline sum is larger than anything she attributed to INTELS on a reconciled basis.

PART 216 — The NPA's figures re-added: $304.675 million, not $307.675 million

216.1 What the record says

ThisDay's headline gives "$304.675m". Its text gives the total as "$307.675 million (N115.775 billion)". ThisDay repeated "$307.675 million" in January 2021, and Ripples Nigeria copied it.

Re-added: 179.463 + 28.183 = 207.646 (million US dollars), which matches her total for September 2019. 207.646 + 97.029 = 304.675, which matches the headline. The text figure of 307.675 is 3 million higher and appears to be a typing error. The three period balances she listed, 55.702 + 64.7 + 81.841, add to 202.243, which is $5.403 million short of 207.646; the article does not explain the difference, and the $152.377 million at October 2017 is a separate, earlier figure.

216.2 Source

ThisDay, 20 September 2020; ThisDay, "Atiku Abubakar No Longer Our Shareholder, Says Intels", 4 January 2021: https://thisdaylive.com/index.php/2021/01/04/atiku-abubakar-no-longer-our-shareholder-says-intels; Ripples Nigeria, 4 January 2021: https://ripplesnigeria.com/intels-says-atiku-no-longer-major-shareholder-after-ex-vp-sold-his-shares-for-100m.

Grade (C) for the arithmetic.

216.3 What this does not establish

The record does not show which figure is right in fact. The arithmetic tests only whether the NPA's numbers, as printed, agree with each other.

216.4 What runs the other way

The figure most often repeated, "$307.675 million", is wrong on the NPA's own numbers. The reconciled figure it attributed to INTELS at September 2019 was $179.463 million. TheWill, in January 2021, put the NPA's claim at "about $140m", closer to the 2019 letter's $145.8 million. Each of these sums belongs to a named party and a stated period.

PART 217 — Onne and Deep Offshore: the $2.7 billion contract behind the dispute

217.1 What the record says

In the same interview the NPA managing director said other agents could collect the revenue "to service its debt to INTELS sister company, Deep Offshore Limited, for the construction of a section of Onne Port for $2.7 billion." "Part of the agreement with Deep Offshore is an amortisation project to develop a section of Onne Port. It is a total contract of $2.7 billion ... government will now reimburse them from service boats revenue." She questioned its value: "$2.7 billion is a huge amount of money ... it is just 200 metres of berths that was built", and objected that "government has been paying for the cost of funds". She said the government "did not know how much INTELS collected", called INTELS "a mischief making company going to court to seek all manners of injunctions", and said "I feel the contract, from the beginning, was not done in the interest of Nigeria and Nigerians."

217.2 Source

ThisDay, 20 September 2020 (Part 203).

Grade (B).

217.3 What this does not establish

The record does not give the Onne contract's terms, cost or value for money. Her criticisms are those of one party to a live dispute. No audit or court finding on the Onne contract was found.

217.4 What runs the other way

Her account explains why the pilotage revenue mattered to INTELS. The government used it to repay INTELS's sister company for building port berths, so on her own description the pilotage dispute was tangled with a government debt to the INTELS group. That fits the company's claim that the NPA owed it money (Part 218).

PART 218 — INTELS's side: "owed over $700 million", a freezing order and an arbitration

218.1 What the record says

INTELS's statement in reply to a ThisDay report, published by Arise News, said the company did not consider the award of the pilotage contract closed, for three reasons. First, "INTELS is relying on a freezing order issued by the Federal High Court, which confirmed the continuity of operations of the pilotage activity even after the date of 8 August 2020 ... It is also the subject of a pending arbitration." Second, "INTELS/affiliate is owed over $700 million by the NPA, the repayment of which is guaranteed by the pilotage agreement through a mechanism of repayment of part of the revenues received by INTELS as agent and paid to the NPA." Third, the NPA "would receive an immediate benefit of $100 million from the proposed settlement by INTELS", with "approximately a further $300 million, representing a change in the current contractual debt interest rate of 6.5 per cent to 3 per cent per annum. That is, approximately $20 million per year for the 15 years". ThisDay in January 2021 reported INTELS as "insisting that NPA owes it over $750 million".

218.2 Source

Arise News, "Nigeria: INTELS responds to FG, says process of awarding pilotage contract not closed": https://arise.tv/nigeria-intels-responds-to-fg-says-process-of-awarding-pilotage-contract-not-closed. ThisDay, 4 January 2021 (Part 216).

Grade (B). The Arise report refers to a presidential letter of 7 January 2022 (Part 219), so the INTELS statement dates from January 2022, not 2020 as an earlier note in this dossier had it.

218.3 What this does not establish

The record does not show that the NPA owed INTELS $700 million or $750 million. Those are the company's figures. The freezing order's suit number and date appear in search summaries only and were not confirmed from a saved page; the arbitration's outcome was not found.

218.4 What runs the other way

As described, the company's settlement proposal is close in form to what was agreed in 2023, with a $100 million waiver and lower interest over 15 years (Part 220). Its arithmetic is loose: $20 million a year for 15 years is $300 million, which it calls "approximately a further $300 million".

PART 219 — President Buhari's two directives: restore in January 2021, reverse in January 2022

219.1 What the record says

The Arise report summarises a ThisDay report that President Buhari, "upon receiving communication from the Attorney General of the Federation (AGF) and Minister of Justice, Director General Bureau of Public Procurement (BPP), and Acting Director-General, Infrastructure Concession and Regulatory Commission (ICRC), who unanimously advised the president against the restoration of the contract, reversed his January 2021 directive to restore the contract." A letter from the Chief of Staff, "reference number: SH/COS/23/A/229, dated January 7, 2022", directed that the NPA's procurement process go to the BPP and then to the Federal Executive Council "within 60 days", and that "NPA should ensure that the sanctity of the agreements with respect to Onne 4 (Berths 9, 10 & 11) be maintained, as there is no subsisting contract with INTELS for their utilisation." It refers to a "prior approval dated January 22, 2021 granted on the matter."

219.2 Source

Arise News (Part 218), summarising ThisDay.

Grade (B) (a press summary of a letter seen by another newspaper).

219.3 What this does not establish

The record does not give the terms of the January 2021 approval, which were not found.

219.4 What runs the other way

On this report, the government that terminated the contract in 2017 and 2019 approved its restoration on 22 January 2021, eighteen days after INTELS announced that he had left the company (Part 223). A year later it reversed course on the advice of three agencies, on procurement grounds. As reported, neither directive mentions him.

PART 220 — 2023: the NPA reinstates INTELS on terms approved by the Federal Government

220.1 What the record says

Shipping Position reported an NPA statement titled "Setting the Record Straight in Respect of Service Boat Monitoring Operation in Nigerian Ports Authority: Reinstatement of INTELS Nigeria Limited as Management Agent". It said "INTELS and Deep Offshore Services Nigeria Limited proposed settlement terms, which were subsequently approved by the federal government on August 18, 2023", and that "the Federal High Court's judgment on September 21, 2023, recognized the settlement, leading to the execution of the managing agency agreement between NPA and INTELS." The terms included "a waiver of $100 million of accrued interest, a further waiver on interest for two years, and a reduction in the interest rate on the indebtedness to Deep Offshore Services Limited", with total savings "over the next 15 years ... estimated at $326,895,226", and "a reduction in the agency commission on pilotage collections from 28 percent to 24.5 percent." The NPA said that after taking over the operations it "faced challenges due to a lack of technology, resulting in a decline in revenue", and "admitted errors in its past management". It added that "the Federal High Court's decision in July 2023 upheld NPA's objection and struck out the suit."

220.2 Source

Shipping Position, "NPA Announces Resolution of INTELS Dispute, Says Coy Waived $193 Million For Pilotage Contract": https://shippingposition.com.ng/npa-announces-resolution-of-intels-dispute-says-coy-waived-193-million-for-pilotage-cont (the NPA statement itself was not retrieved).

Grade (B).

220.3 What this does not establish

The record does not include the settlement document or the judgment of 21 September 2023, neither of which was seen. How the headline "$193 million" waiver is built: the body gives $100 million plus an unquantified two-year interest waiver. The article also says the federal government would benefit "by over $500 million", without showing the sum.

220.4 What runs the other way

INTELS was restored by the government of President Tinubu, his opponent in the 2023 election, and the NPA admitted errors after it took over. The settlement turns on a debt the government owed to the INTELS group (to Deep Offshore), on which INTELS waived interest, and that supports reading the whole dispute as commercial. INTELS also lost in court on at least one point before the settlement: in July 2023 a suit was struck out on the NPA's objection.

PART 221 — After he had sold: what the 2023 settlement does and does not show about him

221.1 What the record says

INTELS announced on 4 January 2021 that he and his family had left the company (Part 223). The settlement was approved on 18 August 2023 and recognised by the court on 21 September 2023 (Part 220). On the record held, the 2017 termination hit INTELS while he was a shareholder, and the 2023 restoration came after he had sold.

In December 2023, responding to an online claim that he remained a beneficiary of the company, he described the suggestion as "mischievous" and said "his divestment from the company cannot be reversed" (Part 227).

221.2 Source

Parts 220, 223 and 227.

Grade (C) for the comparison of dates.

221.3 What this does not establish

The record does not show that he held no remaining interest of any kind in 2023. The record of his exit is the company's statement and his, reported by the press (Supplement XXVII). No register shows his holding before 2020.

221.4 What runs the other way

If the 2017 termination was aimed at him, that reading has to explain why it was repeated in 2019 and 2020, and why a restoration was approved in January 2021, eighteen days after he left, and carried through in 2023. If it was purely administrative, that reading has to explain the timing in October 2017 and the language of the officials involved. The record does not decide between them.

PART 222 — The two sides' numbers, and the absence of any finding

222.1 What the record says

The figures in the record, by who gave them:

PARTY	FIGURE	WHAT IT IS SAID TO BE	DATE
NPA (Bello-Koko letter)	$145,849,309.33	Unremitted revenue, 1 Nov 2017 to 31 Oct 2018	Mar 2019
INTELS (letter)	$55.70 million	Offered for Nov 2017 to Mar 2019, conditional on $19.67 million from NPA	Mar 2019
NPA (MD interview)	$152.377 million	Unremitted at 31 Oct 2017	Sep 2020
NPA (MD interview)	$207.646 million	Unremitted at 30 Sep 2019, all agents	Sep 2020
NPA (MD interview)	$179.463 million	INTELS's share of the above	Sep 2020
NPA (MD interview)	$97.029 million	Jan to Jul 2020, unreconciled	Sep 2020
INTELS (statement)	"over $700 million"	Owed by NPA to INTELS/affiliate	Jan 2022
INTELS (press)	"over $750 million"	Owed by NPA	Jan 2021
NPA (2023 statement)	$326,895,226	Savings over 15 years from settlement	2023

222.2 Source

Parts 214 to 220.

Grade (B) for each figure as reported; **(C)** for the table.

222.3 What this does not establish

The record does not show who owed whom, or how much. No court judgment or arbitral award on the merits was found. The 2023 court judgment recognised a settlement; it did not decide the debts.

222.4 What runs the other way

None of these figures is a finding against INTELS, and none names him. None of them is money he owed, held or took.

SUPPLEMENT XXVII — The Exit

> **Scope note.** On 4 January 2021 INTELS and his office each said he had sold his interest. The company's statement was not retrieved in its own words; three newspapers reported it on the same day, and they differ on what the sums were. The fullest version, in BusinessDay, quotes the company's spokesman at length, and on that version the figures most often repeated mean something different.

PART 223 — The company's statement of 4 January 2021: about $60 million, a bond, and a set-off of $24.1 million

223.1 What the record says

BusinessDay: "In a statement on Monday, Tommaso Ruffinoni, INTELS spokesman, said Atiku, through his trust named Guernsey Trust International, sold shares of Orlean-Invest Group, Intels' holding company, between December 2018 and January 2019, for a sum of approximately $60 million." It quotes the statement: "In the period between April and May 2020, Atiku Abubakar converted his remaining shares into a convertible bond that he subsequently monetised up to a residual sum of approximately $29 million. When he requested to cash in the above mentioned sum our Group contested to Atiku Abubakar a debt, towards our Group, of $24.1 million. Without having received any answer regarding the matter, on 30th of November 2020 Atiku Abubakar was informed about the set off of such sum while we made available the remaining sum of $5.4 million." "With the completion of the above mentioned transactions, the era of Atiku Abubakar family's involvement with the Group Orlean-Intels is over."

223.2 Source

BusinessDay, "Atiku fingers FG over severed ties with INTELS", 4 January 2021: https://businessday.ng/?p=514243.

Grade (B) (the company's statement as quoted by a newspaper).

223.3 What this does not establish

The record does not give the share count, the valuation or the nature of the $24.1 million debt the company says it "contested" to him. The company does not say what the debt was for, and he is not reported as accepting it. "Guernsey Trust International" is the company's name for the vehicle; the PSI report names the trustee of his blind trust as Guernsey Trust Company Nigeria Ltd. (Part 9), and ThisDay calls it "his family Guernsey Trust". Whether these are one entity is not shown.

223.4 What runs the other way

On the company's own account, he sold to the group's holding company through a trust, in stages between December 2018 and November 2020, and the sale ended in a dispute about money the company said he owed it. The company is describing an arm's-length exit, not a continuing relationship. By its own wording the figures are approximate: $29 million less $24.1 million is $4.9 million, not the $5.4 million it says it made available, so either the $29 million or the $24.1 million is rounded, or a further sum is unexplained (C).

PART 224 — "Three instalments" of $60 million, $29 million and $24.1 million: a misreading

224.1 What the record says

ThisDay, the same day: "Atiku was said to have sold his shares in Intels to Orleal Investment Group, the parents company of Intels, for various amounts totalling over $100 million in the deal that spanned two years. It was learnt that Atiku was paid $60 million, $29 million $24.1 million in three instalments." Its sub-headline: "Ex-VP sells shares for $100m". Ripples Nigeria attributed the same figures to the spokesman: "The deal, according to Ruffinoni, fetched Atiku the sum of $60 million, $29 million $24.1 million, respectively, in three instalments." TheWill: "Atiku reportedly sold his shares for $100m, in three tranches".

Re-added as ThisDay presents them: 60 + 29 + 24.1 = 113.1 (million US dollars). On the company's statement as BusinessDay quotes it (Part 223), the $24.1 million was not a payment to him but a debt set off against the $29 million, leaving about $5.4 million. On that account he received about 60 + 5.4 = 65.4 million, or 60 + 29 = 89 million if the set-off is counted as value to him. Neither is "over $100 million".

224.2 Source

ThisDay, 4 January 2021 (Part 216); Ripples Nigeria, 4 January 2021 (Part 216); TheWill, 4 January 2021 (Part 174); BusinessDay, 4 January 2021 (Part 223).

Grade (B) for the reports. **(C)** for the arithmetic and the comparison.

224.3 What this does not establish

The record does not show what he actually received. Only the company's statement in its own words, or his, would settle it. This dossier's earlier note on the exit added the three figures to $113.1 million; on the fuller quotation that sum is not a sale price, and this Part corrects it.

224.4 What runs the other way

The "$100 million" figure is the one most often repeated, and it rests on ThisDay's "it was learnt". Where the company's own words are quoted, they give a smaller and more complicated sum. The correction neither helps nor hurts him on any question of law, but the larger figure has been used to describe his wealth.

PART 225 — Two employees whom the company's spokesman described as his sons

225.1 What the record says

BusinessDay quotes the company's statement: "On 1st December 2020, our Group terminated also the working relationship with Atiku Abubakar's sons, Adamu Atiku Abubakar and Aminu Atiku Abubakar, and since that date our Group does not have any contacts, neither direct nor indirect, with members of Atiku Abubakar's family." ThisDay reports Mr Ruffinoni as saying that "two of his children working in the organisation" had "ended their working relationship with the organisation."

225.2 Source

BusinessDay, 4 January 2021 (Part 223); ThisDay, 4 January 2021 (Part 216).

Grade (B). The family relationship is the company's statement, reported by the press.

225.3 What this does not establish

The record does not show what posts the two men held, from when, or on what terms. This dossier does not match either name to any entry in any company register, and readers should not do so from a name alone (Part 229).

225.4 What runs the other way

The company presented the end of their employment as part of a clean break with "members of Atiku Abubakar's family". A private company may lawfully employ a shareholder's relatives, and many do. Nothing in the statement suggests otherwise.

PART 226 — His own statement: "this government has been preoccupied with destroying a legitimate business"

226.1 What the record says

His spokesman Paul Ibe issued a statement on 4 January 2021, quoted by BusinessDay: "Co-founder of Integrated Logistics Services Nigeria Limited (Intels), Atiku Abubakar, has been selling his shares in Intels over the years. It assumed greater urgency in the last five years, because this government has been preoccupied with destroying a legitimate business that was employing thousands of Nigerians because of politics." "He has sold his shares in Intels and redirected his investment to other sectors of the economy for returns and creation of jobs." TheWill adds: "There should be a marked difference between politics and business", and notes that he "did not specify the number of shares sold". ThisDay says efforts to reach him "in Dubai, where he is currently based, proved abortive".

226.2 Source

BusinessDay, 4 January 2021 (Part 223); TheWill, 4 January 2021 (Part 174); ThisDay, 4 January 2021 (Part 216).

Grade (B) (his statement as quoted; the original was not retrieved).

226.3 What this does not establish

The record does not show that the government acted "because of politics". That is his view. The government's stated grounds were the constitutional and Treasury Single Account points (Part 207).

226.4 What runs the other way

He described himself as "co-founder", which fits his memoir. Co-founding and owning are not "management or running" (Part 177), and no record challenges his memoir's line that he "was not involved in the running of the company". ThisDay noted that he had in 2015 described Intels as his most successful business; his statement of 2021 does not dispute that.

PART 227 — December 2023: "his divestment from the company cannot be reversed"

227.1 What the record says

Nairametrics, 3 December 2023, as carried by Ripples Nigeria: "A former Nigerian Vice President, Atiku Abubakar, has countered the claim that he still owns a stake in the oil and gas logistics company ... The former president described the insinuation that he is a beneficiary of the company as mischievous, noting that his divestment from the company cannot be reversed." "Responding to the allegation, the former vice President said that he made public in January 2021 his sales of his shares of the company, and he is no longer a beneficiary." The report says the allegation came from "an online post on X".

227.2 Source

Nairametrics, 3 December 2023: https://nairametrics.com/?p=473584; Ripples Nigeria (Part 216).

Grade (B).

227.3 What this does not establish

This Part does not give the content of the online post beyond the report's summary, which this dossier does not repeat: it rests on an anonymous claim already set aside in Part 212.

227.4 What runs the other way

He answered the claim publicly and on the record within days. The 2023 settlement that restored INTELS came after his stated exit (Part 221).

PART 228 — What the exit does not establish

228.1 What the record says

He and the company agree that he sold, and they roughly agree on when. The company says December 2018 to November 2020, and his office says "over the years", with "greater urgency in the last five years". The press agrees that the buyer was the group's holding company. The register in 2026 does not name him (Part 195).

228.2 Source

Parts 195, 223 to 227.

Grade (C) (this dossier's summary).

228.3 What this does not establish

1. The size of his stake at any date after 2003 (Part 200).
2. The total he received: the reports give $60 million plus a bond of about $29 million against which the company set off $24.1 million, or "over $100 million", and the two cannot both be right (Part 224).
3. Who controls the trust that sold, or whether he retains any interest in it.
4. Whether the sale had any tax or disclosure consequence; no Code of Conduct Bureau declaration is public (Part 238).

228.4 What runs the other way

The company that had employed his relatives and paid him for his shares announced the break publicly and in detail, down to a debt it said he owed it. A company that wanted to hide a continuing tie would be unlikely to do that, so the announcement tends to confirm the exit.

SUPPLEMENT XXVIII — The Yola Companies

> **Scope note.** The register entries below are what each company has declared to the Corporate Affairs Commission about its persons with significant control (PSCs), under rules that began in 2020 and were applied unevenly. A PSC entry shows control or shareholding as declared on a date. It shows nothing about who founded, managed or owned a company before then. Several entries list people with the surname Abubakar, some with "Atiku" as a middle name, and several give the address 8/10 Serti Street, Old GRA, Jimeta, Yola. The register does not record family relationships, and this dossier does not infer any from names or addresses. He is not named as a PSC of any company below.

PART 229 — How to read a PSC entry, and what this dossier will not do with one

229.1 What the record says

Each company record in the register gives "approvedName", "rcNumber", "registeredAddress", "status" and "registrationDate". Each PSC record gives surname, first name, address, nationality, month of birth where entered, "status" (ACTIVE or INACTIVE), "dateOfPsc", and flags and percentages for shares, votes, the right to appoint directors and "significant influence". Many fields are blank. Some rows repeat the same person with one row active and one inactive. Several older companies show no PSCs at all.

"Atiku" is a common given name in northern Nigeria. A search for "ATIKU" returns 660 companies; a search for "TITILAYO" returns 3,314 companies and 10,356 PSC entries.

229.2 Source

CAC Beneficial Ownership Register, search results and PSC lists, 22 October 2026 (Parts 230 to 236).

Grade (A) for the structure of the data.

229.3 What this does not establish

The records do not establish kinship. A shared surname, middle name or address is not proof that two people are related. The memoir names his children, so a reader can compare names. This dossier does not, because a name match is not evidence and some of the people concerned are private individuals.

229.4 What runs the other way

The register is the only free public source on who controls these companies today, and it has no entry for him. Any association of these companies with him comes from his own statements, his website or the press, and is attributed to its source.

PART 230 — Adama Beverages Limited, RC 501520: two PSCs at 25 per cent each since August 2025

230.1 What the record says

"ADAMA BEVERAGES LIMITED", RC "501520", "KOFARE INDUSTRIAL AREA NUMAN ROAD, JIMETA - YOLA", "registrationDate": "01-01-2004", "pscCount": 5. Two active PSCs dated "2025-08-06": "ABUBAKAR", "SHEHU", "ATIKU", born "1989-11", holding 25 per cent of shares and votes; and "ATIKU", "ALIYU", "ABUBAKAR", born "1992-07", holding 25 per cent. An entry "ABUBAKAR", "ALIYU (MR)", "8/10 SERTI STREET, OLD GRA, JIMETA, YOLA NORTH", appears twice, once "ACTIVE" and once "INACTIVE", both dated "2023-05-08", with no percentage. An earlier entry, "ADAMU", "ABUBAKAR", "NO. 7, MAMBILA ROAD, JIMETA, YOLA NORTH", is "INACTIVE" (dateOfPsc "2021-06-30") and held 30 per cent directly and 30 per cent indirectly.

230.2 Source

CAC Beneficial Ownership Register, search "ADAMA BEVERAGES" and PSC list for company id 658377: https://borapp.cac.gov.ng/api/v1/bor/companies/658377/psc, 22 October 2026.

Grade (A) for the entries.

230.3 What this does not establish

The record does not show who holds the other 50 per cent since 2025; whether he holds any interest; who founded or ran the company in 2004; or whether any person listed is related to him. The "01-01-2004" date looks like a placeholder, though it may be real. An earlier research note for this dossier links the company to the "Faro" bottled-water brand; that link was not tested.

230.4 What runs the other way

He is not named. The company was registered during his vice presidency, but the register shows nothing about his role then, and owning a company would not by itself breach the rule on "management or running" (Part 177).

PART 231 — Gotel Communications Limited, RC 935483 (2011): five PSCs at one Yola address

231.1 What the record says

"GOTEL COMMUNICATIONS LIMITED", RC "935483", "NO 1 BAJABURE SATELITE TOWN, YOLA", "registrationDate": "09-02-2011". Five PSCs, all "ACTIVE", all dated "2023-12-14", all at "8/10 SERTI STREET, OLD GRA, JIMETA, YOLA", all with the surname Abubakar. No percentages, flags or birth months are given. A separate company, "GOTEL AFRICA MEDIA LIMITED", RC "1153793", registered "15-11-2013" at "SHEHU MUSA YAR'ADUA CENTRE, CENTRAL BUSINESS DISTRICT ABUJA", shows no PSC.

231.2 Source

CAC Beneficial Ownership Register, searches "GOTEL" and "GOTEL COMMUNICATIONS", and PSC list for company id 1202719: https://borapp.cac.gov.ng/api/v1/bor/companies/1202719/psc, 22 October 2026.

Grade (A) for the entries.

231.3 What this does not establish

The record does not show any role for him, or any family relationship among the five or with him. What share each holds. Whether the Abuja media company is connected to the Yola one beyond the name.

231.4 What runs the other way

Gotel Communications was registered in 2011, four years after he left office, so the public-officer rule does not arise. He is not named.

PART 232 — American University of Nigeria and the ABTI companies

232.1 What the record says

"AMERICAN UNIVERSITY NIGERIA LTD/GTE", RC "644316", registered "30-01-2006", "ABTI - AMERICAN ACADEMY YOLA BYEPASS". Its PSC list, dated May 2022, has several rows, active and inactive, in two names, both with the surname Abubakar, some giving the address "Abti American University Nigeria" and one "LAMIDO ZUBAIRU WAY", "YOLA". "AMERICAN UNIVERSITY OF NIGERIA ACADEMY LIMITED", RC "484182", "8-10, SERTI STREET, JIMETA, YOLA", registered "26-06-2003": the active PSC is "SEIMODE", "EBIKABOERE" (Abuja, 2023-07-19), with earlier inactive entries for the same person and for "ABDULLAHI", "BABALELE", "MOHAMMED". Related entities: "ABTI SCHOOLS LIMITED" (RC 454673, 19-06-2002), "ABTI PRINTING PRESS LTD" (RC 480618, 16-05-2003; current PSC Muhammad Wurochekke Usman, 50 per cent), "ABTI VENTURES LTD" (RC 484184, 26-06-2003), "ABTI INTERNATIONAL NURSERY AND PRIMARY SCHOOL LTD" (RC 484216, 27-06-2003), and "AMERICAN UNIVERSITY NIGERIA TRUST FUND" (registration no. 30877, 15-01-2009).

232.2 Source

CAC Beneficial Ownership Register, searches "AMERICAN UNIVERSITY", "AMERICAN UNIVERSITY OF NIGERIA" and "ABTI", and PSC lists for company ids 736293, 641466 and 637967, 22 October 2026.

Grade (A).

232.3 What this does not establish

The record does not show that he owned or ran any of these entities while Vice President. A company limited by guarantee, like the university vehicle, has no shareholders in the ordinary sense; a PSC listing for it shows control, not a profit interest. The ABTI and Academy companies were registered at a Serti Street address in 2002 and 2003, while he was in office; the register does not show who the directors were then (gap C-G2).

232.4 What runs the other way

His memoir dates ABTI-Zarham to 1988 and the first school to 1992 (Part 175), so the companies of 2002 and 2003 may be later vehicles for schools that already existed. A not-for-profit university would be hard to class as a "private business" under the Fifth Schedule, though no tribunal has ruled on the point. Section A covers the American record on the university's funding (Parts 34 to 44), and Section F its work.

PART 233 — Rico Gado: a 2013 feed company, and a plant commissioned in 2015

233.1 What the record says

"RICO GADO NUTRITION NIGERIA LIMITED", RC "1089578", registered "08-01-2013", "NO 9 PORT HARCOURT CRESCENT, AREA II GARKI, ABUJA". One PSC, entered with surname "NUTRICAO", first name "RICO GADO", nationality "SOUTH AFRICAN", "MALE", born "1973-05", holding 40 per cent of votes (dateOfPsc "2023-12-14"). "RICO GADO FARMS LIMITED", RC "1323038", registered "17-03-2016", shows no PSC.

Feed Planet Magazine, 15 October 2016: "Rico Gado Nutrition, the animal feeds company founded by the former Vice President of All Progressives Congress, Atiku Abubakar is to establish another plant in the Northwest zone of the country. Rico Gado Nutrition in 2015 commissioned its plant in Yola, Adamawa State and in May of this year broke grounds for its Abuja plant located in Idu Industrial Area". It reports him as saying that a feasibility study he "caused to be conducted in 2013 concluded that 95% of the livestock in Nigeria are in the northern part of the country", and that he had decided "to build animal feeds plant in each of the three geopolitical zones of the northern part of the country."

233.2 Source

CAC Beneficial Ownership Register, search "RICO GADO" and PSC list for company id 1857536: https://borapp.cac.gov.ng/api/v1/bor/companies/1857536/psc, 22 October 2026. Feed Planet Magazine, "New feed plant in Nigeria", 15 October 2016: https://feedplanetmagazine.com/blog/new-feed-plantin-nigeria-736.

Grade (A) for the register; **(B)** for the magazine.

233.3 What this does not establish

The record does not give output or employment, or show whether the Abuja and North-West plants were built. The PSC entry looks like a foreign corporate shareholder (Rico Gado Nutrição, a Portuguese-language name) keyed in as a person, with a birth month and gender that cannot belong to a company. It does not name him. The magazine's "former Vice President of All Progressives Congress" is its own slip.

233.4 What runs the other way

Both Rico Gado companies were formed after he left office, so the public-officer rule does not arise. The magazine attributes to him an account of investment in northern agriculture, which fits his 2021 statement that he had "redirected his investment to other sectors" (Part 226).

PART 234 — Faro Bottling: a Kaduna company of 1979 that may not be the one in Yola

234.1 What the record says

"FARO BOTTLING COMPANY LIMITED", RC "28272", registered "29-03-1979", "18/19, AHMADU BELLO WAY, KADUNA", "pscCount": 0.

234.2 Source

CAC Beneficial Ownership Register, search "FARO BOTTLING", 22 October 2026: https://borapp.cac.gov.ng/api/v1/bor/companies/search?searchTerm=FARO%20BOTTLING&page=0&size=20.

Grade (A).

234.3 What this does not establish

The record does not show that this is the Yola bottled-water business ("Faro" water) commonly attributed to him. A 1979 Kaduna company with no declared PSCs may be a different firm of the same name. If it were his, its registration would fall in his Customs years, but nothing here shows that.

234.4 What runs the other way

Nothing in the register connects this company to him, and this dossier draws no connection. If the Yola water business trades under another company, it may be Adama Beverages (Part 230), but that is unconfirmed too.

SUPPLEMENT XXIX — What the Registers Hold, and What They Do Not

PART 235 — "Marine Float Limited" in today's register is a 2017 company, not the firm in the PTDF reports

235.1 What the record says

The only match for "MARINE FLOAT" is "MARINE FLOAT LIMITED", RC "1397540", "No. 9, GONDER STREET, WUSE ZONE 1, ABUJA", registered "13-03-2017", with three active PSCs, all dated "2023-07-07". They are private individuals of a company unconnected with the PTDF record, and their names are not reproduced here; none of them is Atiku Abubakar.

235.2 Source

CAC Beneficial Ownership Register, search "MARINE FLOAT" and PSC list for company id 4077948: https://borapp.cac.gov.ng/api/v1/bor/companies/4077948/psc, 22 October 2026.

Grade (A).

235.3 What this does not establish

The record establishes nothing about the Petroleum Technology Development Fund transfers of 2003 to 2006, which are dealt with in Section B and which pre-date this registration by more than ten years. The Marine Float named in the PTDF reports does not appear under that exact name in the present register; it may have been struck off, renamed or entered under another spelling (gap C-G4).

235.4 What runs the other way

Nothing in the record links RC 1397540 or its three PSCs to him or to the PTDF matter. The two companies share a name and nothing else.

PART 236 — Companies that carry his name are not his, on the register

236.1 What the record says

A search for "ATIKU ABUBAKAR" returns "ATIKU ABUBAKAR GLOBAL INVESTMENT LTD" (RC 1296231, 30-10-2015, "NO. 3, BEHIND FEDERAL SECRETARIAT", no PSC), "ATIKU GREENTECH INNOVATIONS LTD" (Bida, 2025), "ATIKU SOLAR TECHNOLOGY NIG. LTD" (2025) and "ATIKU ISLAMIYYA NURSERY AND PRIMARY SCHOOL LTD" (2022). None names him as PSC. A search for "PRODECO", a name on this dossier's research list, returns eight companies, from "PRODECO (PROPERTY DEVELOPMENT COMPANY) LTD" (RC 290215, 08-03-1996, near the NLNG jetty) to Lagos firms registered in 2000 to 2012; none was found to name him.

236.2 Source

CAC Beneficial Ownership Register, searches "ATIKU ABUBAKAR", "ABUBAKAR ATIKU", "ATIKU" and "PRODECO", 22 October 2026.

Grade (A).

236.3 What this does not establish

The registers do not show that he has no interest in any of them; only that the register does not show one. The PSC lists of the Prodeco companies were not all opened.

236.4 What runs the other way

A company that uses a well-known name is not evidence that the person owns it. Others formed several of these between 2015 and 2025, and the name is common.

PART 237 — Offshore and UK registers: no entry for him

237.1 What the record says

The ICIJ Offshore Leaks reconcile API was queried on 22 October 2026 for "Atiku Abubakar", "Atiku", "Jennifer Douglas Abubakar" and "Titilayo Abubakar". "Atiku" and "Jennifer Douglas Abubakar" returned no candidates. "Atiku Abubakar" returned only other people, the best at a score of 71, and one at 64 from the Pandora Papers data who is Senator Abubakar Atiku Bagudu, a different person. Every result was flagged "match": false. UK Companies House officer searches for "Atiku Abubakar" (645 results) and "Abubakar Atiku" (824 results) showed no officer born in 1946 bearing his name in the results reviewed.

237.2 Source

ICIJ Offshore Leaks reconcile API, 22 October 2026 (Part 197). UK Companies House officer searches: https://find-and-update.company-information.service.gov.uk/search/officers?q=Atiku+Abubakar, 22 October 2026.

Grade (A) for the negative result on that date.

237.3 What this does not establish

The searches do not show that he holds no offshore or UK interest. The ICIJ data covers only the leaked service providers; the Guernsey trust that sold his INTELS interest (Part 223) and the Panama and BVI companies named in the PSI report (Part 10) are not reflected in it under his name. Companies House officer results were reviewed only on the first pages. Other people on the UK register share parts of his name; they are private individuals with no established link to him and are not named here.

237.4 What runs the other way

As far as it goes, this is in his favour. Unlike several Nigerian public figures, he does not appear in the Panama, Paradise, Pandora or Bahamas data, and nor do the two wives searched.

PART 238 — Asset declarations and listed companies: nothing public

238.1 What the record says

No asset declaration filed by him with the Code of Conduct Bureau (on taking office in 1999, in 2003, or on leaving in 2007) was found in any public source. The Bureau does not publish declarations. The 1999 Constitution requires every public officer to declare assets "immediately after taking office and thereafter" at set intervals (Fifth Schedule, Part I, para 11). No annual report of a company listed on the Nigerian Exchange was found naming him as a director or substantial shareholder; INTELS, Orlean, Adama Beverages and Gotel are private companies.

238.2 Source

Negative searches, October 2026. Constitution of Nigeria 1999, Fifth Schedule, Part I, para 11 (Part 176).

Grade (C) (negative search).

238.3 What this does not establish

The record does not show whether he declared his INTELS interest, the blind trust or his other holdings, or whether any declaration was ever challenged. The Code of Conduct Tribunal charge of 2006 (Section B) was not obtained in full.

238.4 What runs the other way

This dossier found no proceeding on his declarations that ended in a finding against him. In 2023 a suit seeking to compel the Bureau and the anti-corruption agencies to investigate him was dismissed with costs (Section B).

PART 239 — No reported judgment names INTELS, Orlean or Mr Volpi as a party, and none puts him in a commercial or tax case

239.1 What the record says

NigeriaLII, the free Nigerian law-report service, was searched on 22 October 2026: "Intels", 0 results; "Integrated Logistics", 0; "Volpi", 0. "Atiku" returned 17 results: his election and PTDF cases already cited in this book, and Court of Appeal judgments that only cite those reports or concern a different person. CourtListener, the free American court archive, returned no case or opinion for "Orlean Invest", "Gabriele Volpi" or "Sima Holding". "Intels Nigeria" appears only in the papers of six American bankruptcy cases of other companies, as a creditor or supplier.

239.2 Sources

NigeriaLII search service (nigerialii.org), searches as stated. CourtListener search service, searches as stated (Part 80).

Grade (A) for the negatives on these services.

239.3 What this does not establish

The search does not show that no such case exists. NigeriaLII's coverage is selective and mostly appellate; the Federal High Court's orders in the INTELS dispute of 2020 and its judgment of 21 September 2023 are not on it (Part 220).

239.4 What runs his way

No reported tax case or commercial judgment against him or his companies was found in the free law reports of either country.

SUPPLEMENT XXX — Synthesis

PART 240 — A timeline of the record, 1969 to 2026

240.1 The timeline

DATE	EVENT	SOURCE (PART)	GRADE
June 1969	Joins Department of Customs and Excise	Memoir (165)	A for his account
1974	Federal Staff Housing Loan of N31,000; first Yola house	Memoir (170)	A for his account
1975 to 1977	Superintendent at Ibadan; Area Administrator, Maiduguri; Assistant Comptroller	Memoir (166)	A for his account
1980	Assistant Area Administrator, Kaduna; Kaduna houses	Memoir (167, 170)	A for his account
1981 to 1986	Gesse Derdirabe Farm	Memoir (171)	A for his account
1982	Meets Gabriele Volpi at Apapa; NICOTES "established" (his and the company's date)	Memoir; BusinessDay 2021 (173, 174)	A; B
June 1984	"53 suitcases" at Lagos airport; queried; kept on by Minister Soleye	Memoir; ThisDay 2017 (188 to 191)	A; B
1987	Deputy Director, Enforcement and Drugs	Memoir (167)	A for his account
1988	ABTI-Zarham registered; attends Yar'Adua meetings	Memoir (168, 175)	A for his account
1989	Volpi's date for his entry into NICOTES	PSI p. 177 (174)	A for the report
30 April 1989	Retires as Deputy Director	Memoir (168)	A for his account
29 August 1995	INTELS Nigeria Limited, RC 278792, registered	CAC (193)	A
1995 to 1998	Seizure under Abacha, by his account; "secret payments"	Memoir; PSI n. 984 (192, 194)	A; B
1998 to 1999	Committee recommends return	Memoir (194)	A for his account
22 July 1999	Blind trust holding 16% of Intels	PSI (200)	A for the report
2003	Interest exchanged for 16% of Orlean; Guernsey Trust Company trustee	PSI (196, 200)	A for the report
11 February 2010	NPA-INTELS managing agent agreement (as quoted)	ThisDay 2017 (203)	B
April to September 2017	Approval to break monopoly; NPA query; AGF letter of 27 September	TheWill; ThisDay (206, 207)	B
18 October 2017	House ad hoc committee; his APC resignation letter	PLAC; Section D (210, 211)	B; A
19 October 2017	Volpi apologises; dispute settled late 2017	TheWill; BusinessDay (212, 213)	B
March 2019	Second termination; NPA claims $145,849,309.33	BusinessDay (214)	B
Dec 2018 to Nov 2020	Sale of his interest, by the company's account	BusinessDay 2021 (223)	B
8 August 2020	Contract expires; NPA claims $207.646m (INTELS $179.463m)	ThisDay 2020 (215)	B
4 January 2021	INTELS and his office announce his exit	Press (223 to 226)	B
22 January 2021	Presidential approval to restore the contract	Arise (219)	B
7 January 2022	Reversal; INTELS says it is owed "over $700 million"	Arise (218, 219)	B
18 August 2023	Federal Government approves settlement; court recognises it 21 September	Shipping Position (220)	B
December 2023	He says his divestment "cannot be reversed"	Nairametrics (227)	B
2023 to 2025	Yola companies declare PSCs; he is named in none	CAC (230 to 233)	A

PART 241 — What the record establishes, and what it does not

241.1 What it establishes

1. On his own published account, he joined Customs in 1969, rose to Deputy Director and retired on 30 April 1989 (Parts 165 to 168). No official record of the career was found (Part 169).
2. On his own account, while a serving officer he built and let houses, ran a large farm, traded in commodities and took a share in a port logistics company with a man he met at the port in the course of his job (Parts 170 to 173). He says he did not run the company.
3. The founding date of NICOTES and the date of his entry are disputed between his own account (early 1980s) and his partner's (1989) (Part 174).
4. INTELS Nigeria Limited was registered in August 1995 and NICOTES is not in today's register (Part 193). He says Abacha seized the company and a later military government returned it (Parts 192, 194).
5. The only documentary figure for his stake is the 16 per cent placed in a blind trust in July 1999, as the PSI report quotes the deed (Part 200).
6. In 2017 the Attorney-General advised that the NPA-INTELS agreement was void because agency revenue bypassed the Federation's accounts. His name is not in the letter as quoted (Parts 207, 208).
7. The NPA claimed unremitted sums from INTELS; INTELS denied them and claimed the NPA owed it more. No court or tribunal decided between them. A government led by his opponents settled with INTELS and reinstated it in 2023 (Parts 214 to 222).

8. INTELS and his office said in January 2021 that he had sold. The fullest report of the company's statement gives about $60 million plus a bond of about $29 million against which the company set off a $24.1 million debt; the "over $100 million" figure rests on a misreading (Parts 223, 224).
9. He is not named as a PSC of any company searched, and his name is not in the ICIJ offshore data (Parts 229 to 237).

241.2 What it does not establish

1. That he broke any rule while in Customs. The rules in force then were not obtained, and no authority ever charged him (Parts 178 to 183).
2. That he took part in the "management or running" of INTELS while Vice President. No record says so.
3. That INTELS owed the NPA any of the sums claimed, or that the 2017 termination was, or was not, aimed at him.
4. That any person named in the Yola registers is related to him.
5. His total wealth, the full price of his INTELS exit, or the contents of his asset declarations.

241.3 What runs the other way

The record that weighs most against him is his own. His memoir and website describe extensive business while he served, a first meeting with his partner in the course of his duties, gifts "from people I have helped", and help to importers who became friends and patrons. The record in his favour comes partly from him and partly from his opponents. No query or charge touches his Customs years, and the American report's footnote says the 1991 ban did not apply. He held through a blind trust and did not manage, a government of his opponents restored INTELS after he sold, and the registers do not name him.

PART 242 — Records not obtained, and the right of reply

242.1 Records sought and not obtained

1. His Customs personal file, Official Gazette notices 1969 to 1989, and his retirement letter (Parts 168, 169).
2. How the 1979 Constitution's Code of Conduct (now read, Part 179) was applied to Customs officers, the Code of Conduct Bureau and Tribunal Decree 1989, and the Civil Service Rules in force from 1969 to 1989 (Part 178).
3. The Guardian of 10 June 1984, the 1984 panel report and the government statement on the suitcases (Parts 188, 191).
4. The authorised biography by Adinoyi Ojo Onukaba, cited by the PSI report and his website but not read (Parts 172, 194).
5. CAC certified histories (directors, allotments, change of name) for INTELS RC 278792, NICOTES, ABTI-Zarham, Adama Beverages and the ABTI and AUN companies (Parts 175, 193, 230, 232).
6. Any instrument or committee report on the Abacha-era seizure and the return (Parts 192, 194).
7. The NPA-INTELS agreement of 2010 or 2011, the Attorney-General's letter of 27 September 2017, the NPA's notices of 2017 and 2019, NPA annual reports 2010 to 2020, the House Votes and Proceedings of 18 October 2017 and the ad hoc committee's report (Parts 203 to 214).
8. The Federal High Court file in the INTELS suit, the freezing order of 2020, the July 2023 ruling, the judgment of 21 September 2023, the arbitration papers and the 2023 settlement (Parts 218, 220).
9. The presidential approval of 22 January 2021 and the letter of 7 January 2022 (Part 219).
10. INTELS's statement of 4 January 2021 and Paul Ibe's statement of the same day, in their own words (Parts 223, 226); the 2015 interview in which he called INTELS his most successful business (Part 208).
11. His Code of Conduct Bureau declarations (Part 238).
12. The Marine Float company of the PTDF reports under its original registration (Part 235).

242.2 Corrections made in this Section

1. The ThisDay and Ripples figures of "$60 million, $29 million $24.1 million in three instalments" were earlier re-added in this dossier to $113.1 million as a sale price. The fuller quotation of the company's statement shows that the $24.1 million was a debt set off against the $29 million (Parts 223, 224).
2. Mr Volpi's apology is dated 19 October 2017, not November 2017 (Part 212).
3. INTELS's statement relying on the freezing order and claiming "over $700 million" dates from January 2022, not 2020 (Part 218).
4. The NPA's total is $304.675 million on its own components; the "$307.675 million" in the text of ThisDay's report is a typing error (Part 216).
5. PLAC dates the House sitting to "Tuesday, October 18, 2017"; 18 October 2017 was a Wednesday (Part 210).
6. ThisDay's 2017 opening sentence that he "was booted out" of Customs is contradicted by its own headline and quotations (Part 190).

242.3 Records in his favour

The American report's footnote that the 1991 ban "was not in effect in the 1980s" (Part 181); "No queries. No sanctions", unchallenged by any record (Part 183); his officers vindicated in 1984, on his account (Part 188); his statement that he did not run NICOTES (Part 173); a minority stake on every documentary figure (Part 200); the Attorney-General's letter's silence about him (Part 208); Mr Volpi's apology and undertaking (Part 212); the 2017 settlement (Part 213); the NPA's own breakdown, which makes INTELS's reconciled share smaller than the headline (Parts 215, 216); the restoration of INTELS by governments of his opponents in 2021 and 2023 (Parts 219, 220); his public exit and his answer in 2023 (Parts 223 to 227); and registers that name him nowhere (Parts 229 to 237).

242.4 Right of reply

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SECTION D

ELECTIONS AND THE COURTS

1991 – 2027

Seven runs for the presidency in thirty-four years and five changes of party. A Supreme Court that put him back on the 2007 ballot, petitions lost in 2019 and 2023, a citizenship suit ended for want of standing, and an American court that granted him evidence a Nigerian court would not receive. At seventy-nine he is on the ballot again, and says it is his last time.

Seven runs for the presidency in thirty-four years, counting primaries, and five changes of party since 1998. A governorship won in January 1999 and given up for the vice-presidency. A Supreme Court that put him back on the 2007 ballot after the electoral commission had struck him off. Petitions against the declared winners lost in 2019 and in 2023, both times at the tribunal and again at the Supreme Court. An American court that granted him evidence in 2023 which the Supreme Court of Nigeria then refused to receive. A suit that said he was not Nigerian, ended because the plaintiff had no standing to bring it. At seventy-nine he is on the ballot again, for the African Democratic Congress, and says it is his last time.

This section sets out what each election record and each court record says, and what it does not. One distinction applies to every Part. Most of the rulings below are rulings on procedure: on who may sue, on when a fact must be pleaded, on which witness statements were filed in time, on whether a foreign deposition was properly sealed. A ruling of that kind decides that a court will not, or cannot, look at a question. It is not a finding on the question itself. Where a court did decide a question on the evidence, the Part says so in terms. Three further points hold throughout. Losing an election petition is not a finding of wrongdoing by the petitioner, and no court has found any offence against Atiku Abubakar in any election case. No court has held that he is not a Nigerian citizen. No court has upheld the allegations he made against his opponents in his petitions and suits, including those against President Tinubu, and they are recorded as his pleadings, not as facts.

The 2023 tribunal judgment is held as a scanned certified true copy whose running header shows it passed through the respondent's legal team and a law website before it reached us (Part 279). Our quotations from it come from an optical character reading of that scan. Each is marked "(OCR)". Every such quotation was then checked against the page image of the scan on 22 October 2026 and corrected where the image differed. The 2007 ballot and petition are covered in Section B (Parts 143 to 154) and are not repeated here.

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SUPPLEMENT XXXI — Adamawa and Jos, 1991 to 1999

> **Scope note.** For the years before 1999 the record we hold is almost entirely his own. His memoir, *My Life* (2013), gives his account of the 1991 governorship primary, the 1993 presidential convention at Jos, the founding of the PDP and the 1999 governorship. No party return sheet, no electoral commission result and no contemporary press report from those years was found free, and no account from the other side of any of these contests was obtained. The Parts below give what he says happened and note what the record does not contain.

PART 243 — November 1991: he won the SDP governorship primary in Adamawa, and the military government cancelled it

243.1 What the record shows

His memoir places his first run for elected office in the Social Democratic Party's governorship primary for the new Adamawa State: "The SDP governorship primary in Adamawa State was held in November 1991 ... I was declared winner but Bala Takaya and his supporters protested. It was amidst this chaos that in December 1991, the Babangida administration announced the cancellation of nine state primary election results, including that of Adamawa. Takaya and I were also disqualified from contesting the upcoming governorship election."

He records that Boss Mustapha then won a fresh SDP primary, and that the National Republican Convention's candidate, Saleh Michika, won the governorship election of 14 December 1991.

243.2 Source

Atiku Abubakar, *My Life* (2013), chapter 9, memoir PDF p. 38 (http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf).

Grade (A) for what the memoir says. **Grade (B)** for the events, which rest on his account alone.

243.3 What this does not establish

The record does not show why he was disqualified. The memoir gives no reason, and the military government's announcement and any reasons it published were not found. On his own telling the cancellation covered nine states, so it was not aimed at him alone. No record we hold says whether the two leading Adamawa contenders were disqualified on a ground particular to them.

243.4 What runs the other way

Nothing found contradicts his account. Bala Takaya, his rival in 1991, was his opponent again in January 1999 (Part 247).

PART 244 — March 1993, Jos: the convention figures he gives

244.1 What the record shows

The memoir says he next contested the SDP's presidential nomination: "I contested and won the SDP presidential primary in Adamawa State in March 1993 ... Altogether, 27 of us from various states converged in Jos". It gives the convention figures: "At the end of the first ballot, Abiola came first with 3,617 votes. Kingibe came a close second with 3,225 votes. I came third with 2,066 votes." In the final round, "Abiola triumphed with 2,683 votes to Kingibe's 2,456 votes."

244.2 Source

Memoir PDF p. 39.

Grade (A) for the memoir text. **Grade (B)** for the figures, which are his.

244.3 What this does not establish

No SDP convention return and no contemporary report was retrieved, so the figures are untested. On the memoir's own numbers, the two final-round totals (2,683 and 2,456, together 5,139) are lower than the first-round totals of the same two men (3,617 and 3,225, together 6,842), although his own 2,066 votes had been released to Abiola. The memoir does not explain the fall. It may be a misprint, a change in the number voting or a lapse of memory, and we cannot tell which (Grade C for the arithmetic).

244.4 What runs the other way

Nothing found contradicts the order of finish he gives.

PART 245 — The running-mate agreement he says Abiola did not honour

245.1 What the record shows

The memoir explains why he withdrew before the final round: "To stop Kingibe ... the Yar'Adua group resolved to negotiate with Abiola. We would support Abiola's candidacy for the presidency in return for making me his running mate." "We agreed that I should step down for Abiola in the final round of voting." After Abiola won: "However, Abiola refused to honour the agreement to make me his running mate. He picked Babagana Kingibe."

245.2 Source

Memoir PDF p. 39.

Grade (A) for the memoir text; **Grade (B)** for the agreement.

245.3 What this does not establish

The record does not show that the agreement existed in the terms he gives. It is attested only by him. No account from Abiola's side, from Kingibe or from the Yar'Adua group was obtained, and both Abiola and Shehu Musa Yar'Adua died long before the memoir appeared, so neither could answer it.

245.4 What runs the other way

On his own account he gave up his candidacy for another man's and, after the agreement failed, kept his group behind Abiola's ticket (same page). He acted against his immediate interest.

PART 246 — August 1998: a founding member of the PDP

246.1 What the record shows

The memoir records that the Peoples Democratic Party was formed on 19 August 1998, by the People's Democratic Movement (the Yar'Adua group to which he belonged) and others. He was among its founders. Vanguard's report of his return to the party in April 2010 describes him the same way, as "a foundation member and a member of the party's National Executive Committee" (Part 251).

246.2 Sources

Memoir PDF p. 44; Vanguard, April 2010 (https://www.vanguardngr.com/2010/04/atiku-returns-to-pdp-meets-ogbulafor/).

Grade (A) for the memoir text; **Grade (B)** for the founding membership, which a press report independently states.

246.3 What this does not establish

The party's founding register was not seen.

PART 247 — 9 January 1999: elected governor of Adamawa, and never sworn in

247.1 What the record shows

"I was unanimously picked as the PDP governorship candidate for Adamawa State. Boni Haruna was my running mate. I won the January 9, 1999 governorship election, defeating my perennial rival, Bala Takaya of the All Nigeria People's Party." The PDP's national convention at Jos then chose Olusegun Obasanjo over Alex Ekwueme as presidential candidate: "He chose me as his Vice Presidential candidate. I was quite surprised as I had not shown any interest in the position." He did not take office as governor. His running mate became Governor-elect in his place.

247.2 Source

Memoir PDF pp. 44 to 45.

Grade (A) for the memoir text. **Grade (B)** for the result.

247.3 What this does not establish

The record does not give the vote figures. The INEC result for Adamawa in January 1999 was not obtained. A figure circulating in a secondary online source (329,595 to 283,863) cites press reports we did not read and is not used here as a result.

247.4 A correction to press biographies

ThisDay's profile of 7 October 2018 says "In 1998, he was elected Governor of Adamawa State." The election was held on 9 January 1999 (Part 260).

PART 248 — The 1999 succession: no court ruling found, and why the book does not describe one

248.1 What the record shows

The memoir says: "on May 14, 1999 the Supreme Court upheld Boni Haruna as Governor-elect." A search of law-report indexes, NigeriaLII and the press for a 1999 ruling of the Supreme Court, or of any court, on whether the deputy governor-elect could take the governorship in his place found nothing. The court cases that do appear concern the 2003 Adamawa governorship, decided by a tribunal in March 2004 and reversed on appeal, in which he was not a party.

248.2 Sources

Memoir PDF p. 45; our searches of 22 October 2026 (no file).

Grade (A) for the memoir sentence. **Grade (C)** for the negative search.

248.3 What this does not establish

The record does not show that no case was filed in 1999. Older judgments are often missing from free indexes. Until the judgment is found, this book does not describe its grounds or its holding. It records only that he says the court upheld the succession and that the succession took place.

248.4 A note on a source not used

An opinion essay of 2004 on the 2003 Adamawa tribunal makes claims about vote figures in his home local government. He was not a party to that case, no record behind the claims was seen, and the essay is not relied on in this book.

SUPPLEMENT XXXII — 2007, in brief

> **Scope note.** The 2007 election is the one in which his candidacy was itself the subject of litigation. Section B tells that story in full: the electoral commission's exclusion of him on the strength of an administrative panel's "indictment" (Part 143), the Court of Appeal's ruling for the commission (Part 144), the Supreme Court's judgment of 16 April 2007 that "An indictment is no more than an accusation" (Parts 145 to 147), the reprinting of the ballot (Part 150), the European Union's verdict on the poll (Part 152), and his petition to its end in December 2008 (Parts 153 and 154). This supplement adds two things: where 2007 sits among his campaigns, and what is missing from the record of the result.

PART 249 — 2007 in the sequence: the one race in which a court restored him, and the one result we do not hold

249.1 What the record shows

The Supreme Court's judgment of 16 April 2007 in *Action Congress v INEC* (SC 69/2007) held that the electoral commission had no power to disqualify him, and so put him on the ballot as the Action Congress candidate (Part 145). In the interlocutory appeal *Abubakar v Yar'Adua* (SC 288/2007), decided on 25 January 2008, the court held that he should have been allowed to serve interrogatories on the commission's chairman, and refused his other two complaints (Part 153). The petition itself was dismissed by the Court of Appeal on 26 February 2008, and his appeal by the Supreme Court on 12 December 2008 (Part 154).

249.2 Sources

As cited in Parts 145, 153 and 154.

Grade (A) for the judgments read, as graded there.

249.3 What this does not establish

The record does not give the votes credited to him in 2007. The commission's 2007 result sheet was not obtained. A total of about 2.6 million, placing him third behind Umaru Yar'Adua and Muhammadu Buhari, is widely reported, but this book does not state it as a figure because no primary record was found.

249.4 What runs the other way

Across five general elections, the courts ruled for him on a contested point about his own candidacies twice, both times in 2007 and 2008: on his right to stand, and on his right to question the commission's chairman. Both were rulings of law, not findings about the conduct of the poll.

SUPPLEMENT XXXIII — Party to Party, 2006 to 2026

> **Scope note.** This supplement follows his party memberships and the primaries he contested after 2007. Most of the record is press reporting, with newspapers quoting his letters and statements and printing party vote counts. No party's official result sheet for any primary was found free, and no membership register was seen. Each Part gives the figures as the source printed them and checks whether they add up. Changing party is lawful and common in Nigerian politics; the only legal point any court has made about it in his case is the Supreme Court's 2007 view that a sitting Vice President should resign before joining another party (Part 141).

PART 250 — 2006: to the Action Congress

250.1 What the record shows

Vanguard, reporting his return to the PDP in April 2010, summarised the earlier move: he "dumped the PDP as a foundation member and a member of the party's National Executive Committee, NEC in 2006 for the Action Congress following some irreconcilable differences between him and former President Olusegun Obasanjo especially from the third term imbroglio." His own later explanation, in his APC resignation letter of 2017, was: "As I said in 2006, it is the struggle for democracy, constitutionalism and service to my country and my people that are driving my choice."

250.2 Sources

Vanguard, April 2010 (https://www.vanguardngr.com/2010/04/atiku-returns-to-pdp-meets-ogbulafor/); Sahara Reporters, 27 November 2017 (https://saharareporters.com/2017/11/27/pdp-governors-split-former-vp-atikus-defection).

Grade (B).

250.3 What this does not establish

The record does not give the date of the move or of the Action Congress convention that nominated him; neither was found. Section B (Part 136) sets out the dispute with the President that preceded it.

PART 251 — April 2010: back to the PDP, "No conditionality at all"

251.1 What the record shows

Vanguard reported that he visited the PDP's national secretariat "to formally intimate the party's National Chairman, Prince Vincent Ogbulafor of his return", and quoted him: "I went to inform him formally that I have returned to the party since last week." Asked about terms, he said: "No conditionality at all." The chairman's reply: "the party's constitution is there and we will refer to it."

251.2 Source

Vanguard, April 2010 (https://www.vanguardngr.com/2010/04/atiku-returns-to-pdp-meets-ogbulafor/).

Grade (B).

251.3 A correction

Earlier working notes for this book, and a widely repeated date, put his return in 2009. The April 2010 report corrects that. A Sahara Reporters page of April 2009 reported only rumours of a return. Search records give 7 April 2010 as the date he re-registered; that page was not read.

PART 252 — January 2011: the PDP primary, Jonathan 2,736, Atiku 805

252.1 What the record shows

Sahara Reporters, 14 January 2011, gave "the final votes announced by Chief Electoral Officer Prof. Tunde Adeniran (Jonathan 2736, Atiiku 805, Jubril 1)".

252.2 Source

Sahara Reporters, 14 January 2011, "Friday Essay: Almost Final Results, PDP Presidential Primaries" (https://saharareporters.com/2011/01/14/friday-essay-almost-final-results-pdp-presidential-primaries-january-13-2011-eagle-square).

Grade (B).

252.3 What this does not establish

The record does not include the party's return sheet. The page calls itself an "almost final" tally, so the figures are the publication's report of the announcement, not the official count.

PART 253 — 2014: to the APC, and a quotation the book does not use

253.1 What the record shows

ThisDay, reporting his departure from the All Progressives Congress in November 2017, describes the APC as "a party he joined hands with others to from in 2014". He moved after the 2013 split in the PDP, in which a group of governors calling themselves the "New PDP" also went over to the APC.

253.2 Source

ThisDay, 24 November 2017 (https://thisdaylive.com/index.php/2017/11/24/at-last-atiku-resigns-from-apc).

Grade (B) for the 2014 move.

253.3 What this does not establish

The record does not give the date he joined, reported elsewhere as 2 February 2014, which we did not confirm. An ICIR page is headlined "In 2014, Atiku said APC was his 'final bus stop'". We saved the page but it returned a cookie wall, and its text was never read. This book does not attribute the quotation to him, and lists it among the open records (Part 314).

PART 254 — December 2014: the APC primary, Buhari 3,430, Kwankwaso 974, Atiku 954

254.1 What the record shows

Search records of reports by Channels Television (11 December 2014) and ICIR give the result of the APC presidential primary at the Teslim Balogun Stadium, Lagos: Muhammadu Buhari 3,430, Rabiu Kwankwaso 974, Atiku Abubakar 954, Rochas Okorocha 624, Sam Nda-Isaiah 10, invalid 16. Channels and Vanguard give 7,214 accredited delegates; ICIR gives 6,008 votes cast.

254.2 Sources

Search-engine summaries of the Channels Television, Vanguard and ICIR pages. The pages themselves returned errors (403 and a redirect loop) and were not read.

Grade (B), at the lower edge. No saved page carrying the figures was found before publication. The six figures re-add to 6,008, the number of votes cast that ICIR gives **(C)**.

254.3 What this does not establish

The record does not include an official party result.

254.4 What runs the other way

The figures agree with each other: 3,430 + 974 + 954 + 624 + 10 + 16 = 6,008, ICIR's total of votes cast (Grade C). He conceded and congratulated Buhari, according to search records of his statement.

PART 255 — October and November 2017: he leaves the APC, and calls it "a mirage"

255.1 What the records show

Sahara Reporters, 27 November 2017, quoted his letter to the chairman of Jada 1 Ward: "I wish to inform you of my decision to resign my membership of the All Progressives Congress (APC) in this ward with effect from the date of this letter (October 18, 2017)"; "I am unable to reconcile myself with the dismal performance of the party in government, especially in relation to the continued polarization of our people along ethnic and religious lines ... and the unbearable hardship that our people are currently undergoing." The party's state secretary confirmed receipt to the News Agency of Nigeria.

His public statement came on 24 November 2017. ThisDay quoted it: "I, Atiku Abubakar, Waziri Adamawa, hereby tender my resignation from the All Progressives Congress while I take time to ponder my future", and "I admit that I and others who accepted the invitation to join the APC were eager to make positive changes for our country that we fell for a mirage." He cited a leaked memorandum by an APC governor saying the party had "failed to deliver even mundane matters of governance".

255.2 Sources

Sahara Reporters, 27 November 2017 (https://saharareporters.com/2017/11/27/pdp-governors-split-former-vp-atikus-defection); ThisDay, 24 November 2017 (https://thisdaylive.com/index.php/2017/11/24/at-last-atiku-resigns-from-apc).

Grade (B). Neither the letter nor the signed statement was seen.

255.3 What this does not establish

The record does not show why the public announcement came five weeks after the date on the letter. Neither report explains the gap.

PART 256 — November 2017: PDP governors divided on his return

256.1 What the record shows

The same Sahara Reporters report said: "Peoples Democratic Party (PDP) governors are split over the expected defection". An unnamed governor was quoted: "Some of our leaders speak about Atiku as a political asset in the North but he was a distant third in the APC presidential primaries"; "He is a new member, he can as well queue like others."

256.2 Source

As Part 255.

Grade (B), from an anonymous source.

256.3 What this does not establish

The reports establish nothing beyond the state of party opinion that week.

256.4 What runs the other way

On the press figures of Part 254 he did come third, but 20 votes behind the man in second place, so "distant" fits the gap to Buhari and not the gap to Kwankwaso (Grade C). Within a year he had won the PDP's nomination (Part 259).

PART 257 — December 2017: back in the PDP, and "no automatic ticket"

257.1 What the record shows

ThisDay, 4 December 2017, reported that he "rejoined the opposition Peoples Democratic Party (PDP), after quitting the ruling All Progressives Congress (APC) more than a week ago", in an announcement on Facebook. He said: "in the last two years almost three million Nigerians have lost their jobs. And today, with a record 25 per cent of people aged 18-25 unemployed". The headline gave the reply of the party's caretaker chairman, Ahmed Makarfi: there was "no automatic ticket for him".

257.2 Source

ThisDay, 4 December 2017 (https://thisdaylive.com/index.php/2017/12/04/atiku-rejoins-pdp-no-automatic-ticket-for-him-says-makarfi).

Grade (B).

257.3 What this does not establish

The record does not show that the job figures are right. They are tested against the statistics office's labour-force data in the claims section of this book, not here.

PART 258 — The day the nomination was won: a party profile with two errors

258.1 What the record shows

ThisDay's profile of 7 October 2018 says: "Abubaker defected again in May to PDP" and "In 1998, he was elected Governor of Adamawa State." He announced his return to the PDP on 3 December 2017 (Part 257), and the governorship election was held on 9 January 1999 (Part 247). The same profile says he "worked in the Nigeria Customs Service for twenty years, rising to become the Deputy Director before he retired in April 1989", which matches his own account.

258.2 Source

ThisDay, 7 October 2018 (https://www.thisdaylive.com/2018/10/07/updated-atiku-emerges-pdp-presidential-candidate/).

Grade (A) for what ThisDay printed; the corrections rest on Parts 247 and 257.

258.3 Why it is here

Press biographies copy from one another. The two errors in this one are small and say nothing about him. This book does not take dates from profiles for that reason.

PART 259 — October 2018, Port Harcourt: the PDP nomination, 1,532 votes

259.1 What the record shows

ThisDay, 7 October 2018: "He polled 1532 votes to defeat 11 other aspirants in an election that spanned Saturday night till about 10.40am Sunday when the results were announced. Sokoto State Governor, Aminu Tambuwal, came second with 693 votes, while Senate President, Bukola Saraki, came third with 317 votes." The report mentions "the 3600 delegates" and gives the venue as the "Adokiye Amasiemeka Stadium, Igwuruta-Ali, Port Harcourt".

259.2 Source

ThisDay, 7 October 2018 (https://www.thisdaylive.com/2018/10/07/updated-atiku-emerges-pdp-presidential-candidate/).

Grade (B).

259.3 What this does not establish

The record does not include the full result table, which is cut off in our capture after the first lines. Search records give Rabiu Kwankwaso 158 votes and an ICIR figure of 3,274 accredited delegates; neither page was read. On ICIR's figure, his 1,532 votes would be 46.8 per cent of accredited delegates (Grade C), a plurality, not a majority, in a field of twelve.

PART 260 — May 2022: the PDP nomination again, 371 to 237

260.1 What the record shows

ThisDay, 29 May 2022: "Atiku polled 371 votes to defeat his main challenger and Governor of Rivers State, Mr Nyesom Wike, who scored 237 votes. Former President of the Senate, Dr Bukola Saraki came a distant third with 70 votes". Aminu Tambuwal "had stepped down from the race and asked his supporters to vote for Atiku."

260.2 Source

ThisDay, 29 May 2022 (https://thisdaylive.com/index.php/2022/05/29/atiku-defeats-wike-becomes-pdp-presidential-candidate).

Grade (B).

260.3 What this does not establish

The record does not include the electoral commission's monitoring report on the primary, which was not retrieved, or show how far Tambuwal's withdrawal decided the margin.

PART 261 — 14 July 2025: he resigns from the PDP over "irreconcilable differences"

261.1 What the record shows

Channels Television, 16 July 2025, quoted his letter to his ward in Jada: "I am writing to formally resign my membership from the People's Democratic Party (PDP) with immediate effect"; "I find it necessary to part ways due to the current trajectory the Party has taken, which I believe diverges from the foundational principles we stood for. It is with a heavy heart that I resign, recognizing the irreconcilable differences that have emerged." Arise News carries the same words.

261.2 Sources

Channels Television, 16 July 2025 (https://www.channelstv.com/2025/07/16/breaking-atiku-resigns-from-pdp); Arise News (https://www.arise.tv/atiku-abubakar-resigns-from-pdp-cites-partys-deviation-from-founding-principles).

Grade (B). The letter is quoted; an image of it was not seen.

261.3 What this does not establish

The record does not give the date on which he formally joined the African Democratic Congress. Channels Television said in May 2026 that "Atiku and Obi joined the ADC in July 2025"; no membership record was seen.

PART 262 — May 2026: the ADC primary, 1,846,370 votes

262.1 What the record shows

The News Agency of Nigeria, Abuja, 27 May 2026: "Atiku polled 1,846,370 votes to defeat Rotimi Amaechi, who scored 504,117 votes, while Mohammed Hayatu-Deen secured 177,120 votes." The committee chairman, Ikechi Emenike, "said 2,527,977 registered members of the party participated", and described the figures as "results submitted by authentic party chairmen". Channels Television, 30 May 2026, gives the same two leading figures: "The ADC said Atiku polled 1,846,370 votes to beat his closest rival, former Rivers State governor Rotimi Amaechi, who polled 504,117 votes."

262.2 Sources

News Agency of Nigeria, 27 May 2026 (https://nannews.ng/ticket-6/); Channels Television, 30 May 2026 (https://www.channelstv.com/2026/05/30/ndc-unveils-obi-as-presidential-candidate-for-2027-general-elections/).

Grade (B): the official news agency and a broadcaster reporting the party's own figures.

262.3 What this does not establish

The record does not show that the count was independently observed. No electoral commission monitoring report was found.

262.4 Our arithmetic

The three candidates' votes add to 2,527,607, which is 370 fewer than the 2,527,977 members said to have taken part; the difference may be void votes, which the report does not give. He took 73.0 per cent of the three-way total (Grade C). The defeated runner-up, Rotimi Amaechi, became his running mate (Part 302).

PART 263 — The moves in sequence, and the reasons he gave each time

263.1 What the records show

YEAR	MOVE	HIS STATED REASON	PART
1991 to 1993	SDP: governorship and presidential primaries	Not applicable	243 to 245
1998	PDP, founding member	Not applicable	246
2006	PDP to Action Congress	Dispute with the President, the third-term attempt; "democracy, constitutionalism"	250

YEAR	MOVE	HIS STATED REASON	PART
April 2010	Action Congress to PDP	"It is my party"; "No conditionality at all"	251
2014	PDP to APC	Followed the 2013 PDP split (press context)	253
October to December 2017	APC to PDP	"Dismal performance of the party in government"; "we fell for a mirage"	255, 257
July 2025	PDP to ADC	"Current trajectory the Party has taken"; "irreconcilable differences"	261

263.2 Grade

Grade (C): a table built from the Parts cited, each of which carries its own grade.

263.3 What this does not establish

The record does not give exact dates for the 2006 and 2014 moves. Counting from the founding of the PDP in 1998, he has changed party five times: to the Action Congress, back to the PDP, to the APC, back to the PDP, and to the ADC.

263.4 What runs the other way

He made each move in public and gave reasons. Several of his opponents and allies made comparable moves over the same years. This book does not compare them, because its subject is his record. The only legal limit a court has stated was the Supreme Court's 2007 view on a sitting Vice President (Part 141), and he held no office at the time of any later move.

SUPPLEMENT XXXIV — 2019: Atiku and the PDP v INEC and Buhari

> **Scope note.** The 2019 petition (CA/PEPC/002/2019) was decided by the Presidential Election Petition Court on 11 September 2019, and the appeal (SC/1211/2019) by the Supreme Court on 30 October 2019, with reasons on 15 November 2019. Neither judgment is available free in full. We hold the electoral commission's result sheet, the free opening of the Supreme Court's lead judgment, and newspaper reports of the pleadings and of the rulings as delivered. The Parts below lean more on the press than those for 2023, and each says where it does. The registration by an American law firm to ask Congress to delay recognition of the winner is in Section A (Part 86) and is summarised in Part 265.

PART 264 — The result and the counter-result: 11,262,978 declared, 18,356,732 pleaded

264.1 What the records show

The Independent National Electoral Commission declared Muhammadu Buhari (APC) the winner of the presidential election of 23 February 2019 with 15,191,847 votes, and credited Atiku Abubakar (PDP) with 11,262,978. The margin on the commission's figures was 3,928,869 votes (Grade C).

His petition put forward different figures, which his side said came from the commission's own server. TheCable, 10 September 2019, recorded them: Atiku 18,356,732, Buhari 16,741,430, a margin of 1,615,302 in his favour.

264.2 Sources

INEC, 2019 presidential election results (https://www.inecnigeria.org/wp-content/uploads/2019/10/2019-GE-PRESIDENTIAL-ELECTION-RESULTS.pdf); TheCable, 10 September 2019 (https://www.thecable.ng/?p=381979).

Grade (A) for the declared result. **Grade (B)** for the pleaded figures, as a newspaper reported them. Our check: 18,356,732 minus 16,741,430 is 1,615,302, as pleaded (Grade C).

264.3 What this does not establish

The record does not show that the pleaded figures came from a commission server, or that they were accurate. His side said they were obtained from a whistle-blower website. We have not seen the evidence behind them, and the courts held that their source was not proved (Parts 270 and 272).

264.4 What runs the other way

A petitioner who claims to have won must plead an alternative result, because the law requires him to say what the true figures were. The question for the courts was proof, not whether he was entitled to make the claim.

PART 265 — While the petition was pending: the Washington mandate, in brief

265.1 What the record shows

Section A (Part 86) sets out the registration of Fein & DelValle PLLC under the Foreign Agents Registration Act on 2 April 2019. Its stated work was "to encourage Congress and the President to forebear from final declaration and recognition of a winner of Nigeria's February 23, 2019 presidential election until outstanding legal challenges ... are impartially and independently resolved by the Supreme Court of Nigeria". The fee was "pro bono", with a lump sum of $30,000 for costs, recorded as received from him on 1 May 2019. The firm's covering letter spoke of its aim "to not only correct the wrongs of APC in their efforts to steal the election from Your Excellency".

265.2 Source

FARA registration 6654, Exhibits A and B and the agreement of 20 March 2019 (OCR, checked against the page images); supplemental statement of 15 August 2022. Cited in full in Part 86.

Grade (A).

265.3 What this does not establish

The record does not show that the election was stolen. The words "steal the election" are the law firm's, in a pitch to a client. The tribunal and the Supreme Court dismissed his petition. We did not search for any congressional resolution that may have followed.

265.4 What runs the other way

The mandate's stated object was that the Nigerian courts should decide, and he took the petition to the Supreme Court. The agreement was framed in the firm's words, but it was accepted in his name ("for" above his printed name) and the fee was paid in his name, so his side accepted the framing for that purpose.

PART 266 — June 2019: the tribunal refuses to let him inspect "the INEC server", without deciding whether it exists

266.1 What the record shows

On 8 May 2019 he and the PDP applied to the tribunal for access to inspect "INEC's central server and smart card readers allegedly used in the conduct of the presidential election". The Guardian (Nigeria) reported the tribunal's unanimous refusal: it "declined granting the application on the grounds that since parties had joined issues, the court could not at the interlocutory stage make an order that would affect the substantive issue". The presiding judge, Justice

Mohammed Garba, said: "I decline to grant the relief sought. This application is refused and accordingly dismissed." The report adds that granting the application would imply "that the court had delved into and resolved the contentious issue of the existence of a central server at INEC".

266.2 Source

The Guardian (Nigeria), "Why Atiku can't inspect INEC server now, by tribunal" (https://guardian.ng/news/why-atiku-cant-inspect-inec-server-now-by-tribunal/).

Grade (B).

266.3 Procedure or merits

Procedure. The tribunal declined to make an order at an early stage that would assume the answer to a question it had still to try. It made no finding about whether a server existed.

266.4 What this does not establish

The record does not show the fate of his appeal against the refusal. An ICIR report that the Supreme Court later disposed of that appeal was saved but blocked by a cookie wall and not read. The Supreme Court's handling of his interlocutory appeals is in Part 271.

PART 267 — The APC's pleading: born in Jada in 1946, "hence, he's a citizen of Cameroon"

267.1 What the record shows

In its reply to the petition, the APC pleaded that he had not been qualified to stand. TheCable reported that its counsel, Lateef Fagbemi SAN, "argued that the former vice president was born on November 25, 1946 in Jada, Adamawa state, which was then in Northern Cameroon; hence, he's a citizen of Cameroon", relying on section 131(a) of the Constitution, which requires a President to be a citizen of Nigeria by birth. TheCable's later summary of the case (1 August 2019) records the APC's position that he "ought not to have even been allowed in the first place, to contest the election".

267.2 Sources

TheCable, April 2019 (https://www.thecable.ng/?p=345252); TheCable, 1 August 2019 (https://thecable.ng/typo-on-buharis-certificates-atiku-from-cameroon-controversies-at-the-presidential-tribunal).

Grade (B): the pleading as reported. The pleading itself was not retrieved.

267.3 What this does not establish

The record does not show that the argument was right. It was an allegation in a defence, made by his opponent in litigation. No court has accepted it (Parts 269, 276 and 278).

267.4 Context

He had served eight years as Vice President, an office with the same citizenship requirement as the presidency, and the electoral commission had accepted his nomination for 2019. Neither fact decides the constitutional question. Together they show that the argument came in answer to a petition he had brought. It was not raised at the nomination stage, when a challenge to his eligibility could have been heard as a question in its own right.

PART 268 — His answer: "the 1st Petitioner is a citizen of Nigeria by Birth"

268.1 What the record shows

Channels Television, 22 April 2019, quoted the petitioners' reply to the APC: "the 1st Petitioner is a citizen of Nigeria by Birth"; "The 1st Petitioner's father, Garba Atiku Abdulkadir was a Nigerian by Birth who hailed from Wumo in present day Sokoto State while the mother, Aisha Kande was also a Nigerian who hailed from Dutse in present day Jigawa State"; "all averments concerning Germany, British Cameroons, League of Nations and Plebiscite are false and misleading". ThisDay carried the same text under the headline "My parents are from Sokoto, Jigawa".

268.2 Sources

Channels Television, 22 April 2019 (https://www.channelstv.com/2019/04/22/i-am-a-nigerian-atiku-replies-apc/amp/); ThisDay, 22 April 2019 (https://thisdaylive.com/index.php/2019/04/22/my-parents-are-from-sokoto-jigawa-atiku-replies-buhari).

Grade (B): the reply as reported.

268.3 What this does not establish

The record does not establish his parents' origins as a matter of record. No birth or family record was sought, and this book does not seek one.

268.4 Two lines of answer

The reply rests his citizenship on descent, through parents from what are now Sokoto and Jigawa States, and rejects the plebiscite argument as beside the point. Others argued in 2021 and 2022 that the 1961 plebiscite itself made him a citizen by birth (Part 277). If either answer is right, it meets the APC's point. The courts have tested neither (Part 278).

PART 269 — 11 September 2019: the tribunal declines to decide his citizenship, because the respondents had not cross-petitioned

269.1 What the record shows

The Guardian (Nigeria) reported on the day of judgment: "The Presidential Election Petition Tribunal Wednesday dismissed the argument by the All Progressives Congress (APC) that presidential candidate of the Peoples Democratic Party Atiku Abubakar was not a Nigerian by birth. The tribunal said its power does not include determining the qualification of a petitioner in an election dispute. The court held that the respondents ought to file a cross-petition against the qualification of Abubakar ... and not to use it as a defence."

269.2 Source

The Guardian (Nigeria), 11 September 2019 (https://guardian.ng/?p=1016649).

Grade (B): a press report of the judgment as delivered. The judgment text is not available free.

269.3 Procedure or merits

Procedure. The tribunal held that the question was not properly before it. The newspaper's word "dismissed" describes the fate of the argument, not a decision that he is a citizen by birth.

269.4 What this does not establish

The judgment contains no holding either way. The 2019 tribunal did not decide that he is not Nigerian by birth, and it did not decide that he is.

PART 270 — The same judgment: no proof that results were sent to any server

270.1 What the record shows

Ripples Nigeria, 11 September 2019, reported that the tribunal held "that there was no evidence that INEC transmitted the results of the last presidential election electronically to any server", and that "the petitioners failed to prove the existence of an INEC server or that the electoral commission transmitted results electronically."

270.2 Source

Ripples Nigeria, 11 September 2019 (https://www.ripplesnigeria.com/tribunal-dismisses-atikus-claims-of-inec-server/).

Grade (B).

270.3 Procedure or merits

Merits, on the evidence. The tribunal found that his side had not proved the fact it relied on. It did not find that the commission had no server of any kind, which is a different question.

270.4 The law as it then stood

Before the Supreme Court his counsel, Levi Uzoukwu SAN, argued, as TheCable reported, that "section 52(2) of the electoral act which INEC relied upon in rejecting the use of sever has been amended and deleted from the electoral act, and so, the argument is baseless." The commission's lead counsel, Yunus Usman SAN, asked the court to reject the submission, saying the amendment did not have that effect. Under the Electoral Act 2010 as it applied in 2019, electronic transmission of results was not provided for in terms; the Electoral Act 2022 later made provision for it. The later change does not show that the 2019 courts were wrong on the law then in force. It shows that the National Assembly went on to address the question his side pressed in 2019, and the commission's results viewing portal of 2023 put the upload of polling-unit results on a legal footing. The source of the 18,356,732 figure was never established in court (Part 264); the commission's 2019 Regulations and Guidelines, which would show what electronic collation it then used, could not be retrieved.

Source for this paragraph: TheCable, 30 October 2019 (https://www.thecable.ng/?p=393314). **Grade (B).**

PART 271 — 30 October 2019: the Supreme Court dismisses the appeal on the day it is argued

271.1 What the records show

TheCable, 30 October 2019: "a seven-man panel led by Tanko Mohammed, chief justice of Nigeria (CJN), held that the appeal ... lacked merit." Channels Television reported that the panel, "in a short ruling, consolidated all the appeals on the matter, stating that the main appeal shall be binding on all others", and that the Chief Justice "overruled Atiku and his party's request that their seven interlocutory appeals should be heard after the main one must have been argued. He stated that it would be unnecessary to hear the interlocutory appeals when a judgment on the main appeal marked would suffice."

271.2 Sources

TheCable, 30 October 2019 (https://www.thecable.ng/?p=393314); Channels Television, 30 October 2019 (https://www.channelstv.com/2019/10/30/supreme-court-delivers-first-ruling-on-atikus-appeal-against-buhari/).

Grade (B).

271.3 Procedure or merits

Both. The order on the seven interlocutory appeals was **procedural**: the court chose to decide the main appeal and treat it as binding on the rest. The dismissal of the main appeal for want of merit was a decision **on the merits** of the appeal, with reasons to follow.

271.4 What this does not establish

This Part does not give the reasons, which were given on 15 November 2019 (Part 272). "Lacked merit" is the court's conclusion on the appeal. It is not a finding of bad faith by the appellants.

PART 272 — 15 November 2019: the reasons, and a press report that names a different judge

272.1 What the records show

The free opening of the reasons, published by judy.legal as *Atiku & Anor v INEC & Ors* (2019) JELR 91596 (SC), SC.1211/2019, before Tanko Muhammad CJN, Rhodes-Vivour, Ariwoola, Okoro, Sanusi, Eko and Aji JJSC, is the lead judgment of the Chief Justice: "On 30th October, 2019, when this appeal was argued, I pronounced judgment the same date after a conference of the Justices to the effect that the appeal lacks merit and was accordingly dismissed. ... In the said judgment, the lower court dismissed the petition of the appellants holding that the petitioners could not prove any of the grounds contained in paragraph 15 of the petition as required by the law." The rest is behind a login.

The Guardian reported the reasons as delivered by Justice John Okoro: he "ruled that President Muhammadu Buhari was eminently qualified to contest the 2019 presidential election"; "He held that the failure of the appellants to call credible witnesses was fatal to their case as they presented only five witnesses including a star witness who relied on 'hearsay evidence'. He added that the appellants failed to prove issues of over-voting when it could not produce authentic voters register to validate its claim." BusinessDay reports that the court held the petitioners "failed to prove that INEC was the owner of the server where they got the result", also attributing the words to Okoro JSC.

272.2 Sources

judy.legal (https://www.judy.legal/case/atiku-v-inec); The Guardian (Nigeria) (https://guardian.ng/?p=1065046); BusinessDay (https://businessday.ng/?p=366995).

Grade (A) for the free opening of the lead judgment. **Grade (B)** for the holdings as the press reported them.

272.3 What this does not establish

The record does not show which judge said what. The lead judgment was the Chief Justice's, so the words the press gives to Okoro JSC probably come from a concurring judgment. The Guardian's "only five witnesses" may refer to witnesses on one issue; it was not checked against the record and should not be taken as the number of witnesses he called at the tribunal. "Eminently qualified" answers his ground against President Buhari's qualification, which concerned Buhari's school certificate; this book does not go into that ground, because its subject is the record of the petitioner.

272.4 What runs the other way

The court held that the facts he relied on were not proved by admissible evidence. The server was not shown to be the commission's, witnesses relied on hearsay, and over-voting was alleged without the registers. Election petitions in Nigeria are usually lost on proof, and these are findings about proof. None is a finding that he or his lawyers acted improperly.

PART 273 — 2019 in the libel courts: two suits, no judgment found

273.1 What the records show

Through Mike Ozekhome SAN he filed a N2.5 billion defamation suit, reported as CV/2287/19 at the FCT High Court, against Lauretta Onochie, an aide to President Buhari, over her post that he was on a United Arab Emirates watch list and had travelled "to shop for terrorists in the Middle East". TheCable reported that it "had fact checked her claim and found it false".

In the other direction, the Buhari Campaign Organisation "instituted a N40million defamation suit" against him in the FCT High Court over his spokesman's statement that members of the President's family held shares in 9mobile and Keystone Bank. The Guardian reported that Keystone Bank said it "has no ties with Buhari".

273.2 Sources

TheCable (https://thecable.ng/atiku-files-n2-5bn-libel-suit-against-buharis-aide); The Guardian (Nigeria), via the Wayback Machine (https://m.guardian.ng/news/buhari-campaign-group-drags-atiku-to-court/).

Grade (B) for both suits.

273.3 What this does not establish

The record does not show who won. No defamation judgment for or against him was found in any search, and no award of costs to him in a libel case. The suit number for the Onochie case comes from search-result press.

273.4 Both ways

An independent fact-check found the allegation against him false, and the bank's denial cut against the claim his camp had made. Neither is a court finding.

SUPPLEMENT XXXV — "Not a Citizen by Birth": the Suit of 2019 to 2022

> **Scope note.** The citizenship point raised by the APC at the 2019 tribunal (Parts 267 to 269) was also brought as a separate suit at the Federal High Court before the 2019 election, by an incorporated trustee body, and was supported by an affidavit of the Attorney-General of the Federation. It ran for three years. We hold newspaper reports of the filings and of the ruling, but none of the court papers, including the Attorney-General's affidavit and the judgment of 21 February 2022. The last Part of the supplement sets out what every court has and has not decided on the question.

PART 274 — FHC/ABJ/CS/177/2019, and the Attorney-General's affidavit in support

274.1 What the records show

ThisDay, 28 July 2021: "A group, Incorporated Trustees of Egalitarian Mission for Africa (EMA), had in 2019 before the conduct of the general election, dragged Atiku, PDP, Independent National Electoral Commission (INEC) and Attorney General of the Federation (AGF) ... to court"; "EMA in the suit marked: FHC/ABJ/CS/177/2019 is challenging Atiku's eligibility on the grounds that he was not a Nigerian citizen by birth."

ThisDay, 27 February 2022: "On his part, Malami, in an affidavit to support the suit, said Atiku was not a Nigerian citizen by birth and therefore, not eligible to run for president in Nigeria." Abubakar Malami SAN was then Attorney-General of the Federation and Minister of Justice in President Buhari's government.

274.2 Sources

ThisDay, 28 July 2021 (https://thisdaylive.com/index.php/2021/07/28/court-joins-adamawa-in-atikus-eligibility-suit-2); ThisDay, 27 February 2022 (https://thisdaylive.com/index.php/2022/02/27/atikus-citizenship-suit-as-academic-exercise).

Grade (B). The originating process and the affidavit were not retrieved.

274.3 What this does not establish

The record does not show who funded or directed the plaintiff body. Nothing in the reports read says, and this book does not speculate.

274.4 What runs the other way

The Attorney-General was named as a defendant and then swore in support of the plaintiff, so the Federal Government's chief law officer took the side against the leading opposition candidate. The suit failed (Part 276). The point he supported was the one the governing party had pleaded at the 2019 tribunal, which did not decide it (Part 269).

PART 275 — Adamawa State joins to defend him, and a reported filing that says he served as governor

275.1 What the records show

ThisDay, 28 July 2021, reported that Justice Inyang Ekwo allowed Adamawa State to be joined. Its Attorney-General, Afraimu Jingi, said the suit threatened the right "not just the ex-vice president to contest the office of president 'but that of the citizens of Nigeria of Adamawa State origin covering 12 out of the 21 Local Government Areas in the state'", and that "Adamawa has the highest number of Nigerian citizens from the former Trust Territories of Northern Cameroon".

The same report summarised his own preliminary objection: "He told the court that aside serving as Vice President from 1999 to 2007, he held many public/private offices in Nigeria, including serving as Governor of Adamawa State and as a Commissioned Officer of the Nigeria Customs Service. He said both his parents, grandparents and great grandparents were born in Nigeria". The state's Attorney-General described him as having "been elected as a Governor of the state in 1999".

275.2 Source

ThisDay, 28 July 2021 (https://thisdaylive.com/index.php/2021/07/28/court-joins-adamawa-in-atikus-eligibility-suit-2).

Grade (B): a newspaper's summary of filings not seen.

275.3 What this does not establish

The record does not show whether the words "serving as Governor" are in his filing or only in the reporter's summary. He was elected governor on 9 January 1999 but never took office (Part 247). "Elected", the state's word, is accurate; "serving" is not. The point has no bearing on citizenship.

275.4 What runs the other way

Once the state intervened, the case concerned the status of citizens from a majority of Adamawa's local government areas, not one man. His party then governed the state, so the intervention was political as well as legal (Grade C).

PART 276 — 21 February 2022: the suit ends because the plaintiff had no standing; "a busy body and meddlesome interloper"

276.1 What the records show

THEWILL, 21 February 2022: "Justice Inyang Ekwo ... has dismissed a suit challenging the Nigerian citizenship of former Vice President Atiku Abubakar ... on the grounds that the plaintiff that instituted the case lacked the locus standi"; "Justice Ekwo described the plaintiff as a 'busy body and meddlesome interloper.'"

ThisDay, 27 February 2022, reported that the judge "struck out the suit", holding that the plaintiff, "having been registered under Company and Allied Matters Act (CAMA) with special functions, cannot jump into public interest litigation that is not part of its objectives", and that "since the plaintiff was bereft of locus standi, the court lacked the requisite jurisdiction".

276.2 Sources

THEWILL, 21 February 2022 (https://thewillnews.com/court-dismisses-suit-challenging-atikus-citizenship-of-nigeria/); ThisDay, 27 February 2022 (https://thisdaylive.com/index.php/2022/02/27/atikus-citizenship-suit-as-academic-exercise).

Grade (B). The judgment was not obtained.

276.3 Procedure or merits

Procedure. The court held that the plaintiff had no right to bring the case, and so that it had no jurisdiction to hear it. It did not decide whether he is a citizen by birth. THEWILL says "dismissed" and ThisDay "struck out"; the two differ in law, and a ruling for want of jurisdiction is usually a striking out (Grade C).

276.4 What runs the other way

Search records say the plaintiff announced an appeal, but no appellate decision was found. On the record we hold, the suit failed even with the Attorney-General's affidavit behind it.

PART 277 — The plebiscite of February 1961 and the 1963 Constitution

277.1 What the record shows

ThisDay's analysis of 27 February 2022 set out the legal background. He "was born November 25, 1946 ... in Jada town"; "This area was never part of Nigeria legally until the February 1961 plebiscite"; "Section 10 of the 1963 Constitution is to the effect that those who became Nigerians by virtue of the February 1961 plebiscite are deemed to be citizens of Nigeria by birth".

277.2 Source

ThisDay, 27 February 2022 (https://thisdaylive.com/index.php/2022/02/27/atikus-citizenship-suit-as-academic-exercise).

Grade (B): a journalist's legal analysis. The text of the 1963 Constitution was not retrieved for this book, and its section 10 is not quoted here at first hand.

277.3 What this does not establish

The record contains no court ruling. No court has applied the provision to him.

277.4 What runs the other way

If the analysis is right, it answers the APC's 2019 point for everyone born in the former Northern Cameroons before 1961, and Adamawa's Attorney-General said there are many such people (Part 275). The argument would apply equally to any other candidate from the area.

PART 278 — What the courts have decided about his citizenship: nothing against him

278.1 The record in one place

FORUM	DATE	WHO RAISED IT	WHAT THE COURT DID	KIND OF RULING	PART
Presidential Election Petition Court, CA/PEPC/002/2019	11 September 2019	The APC, in its reply	Declined to decide; a cross-petition was needed	Procedure	269
Federal High Court, FHC/ABJ/CS/177/2019	21 February 2022	An incorporated trustee body, with the Attorney-General's affidavit	Ended the suit; the plaintiff had no standing	Procedure	276

278.2 What the record establishes

People opposed to his candidacy put the point to a court twice, and it failed at the threshold both times. No court has held that he is not a citizen of Nigeria by birth. No court has held that he is, because no court has reached the question.

278.3 What else is on record

He served two full terms as Vice President, from 1999 to 2007. The electoral commission listed him as a presidential candidate in 2019, 2023 and 2027 (Part 302); in 2007 it excluded him on other grounds and the Supreme Court restored him (Part 249). None of this is a judicial decision on citizenship, but with each listing the public body that administers the requirement accepted him.

278.4 Grade

Grade (C): a summary of Parts 267 to 277, which carry their own grades.

SUPPLEMENT XXXVI — 2023: CA/PEPC/05/2023 and SC/CV/935/2023

Scope note. No contest in his career is better documented. We hold the consolidated judgment of the Presidential Election Petition Court of 6 September 2023 as a scanned certified true copy, and the Supreme Court's judgment of 26 October 2023 as reported in [2023] 19 NWLR (Pt 1917). Tribunal page numbers are PDF pages of the scan; the printed number at the foot runs two ahead. Supreme Court page numbers are PDF pages of the law-report copy, with the NWLR page where the headnote gives it. Tribunal quotations are from an OCR reading and are marked "(OCR)"; every one was checked against the page image before publication. Three petitions were consolidated: his, Peter Obi's and that of the Allied Peoples Movement. This supplement deals only with his. The American discovery case that ran alongside the appeal is in Part 292 onwards. Every allegation he made against President Tinubu in these proceedings is recorded as an allegation; no court upheld any of them.

PART 279 — The copy we hold: a certified true copy that passed through the winner's legal team

279.1 What the record shows

Every page of the scan of the tribunal judgment carries a running header that the OCR renders as "Tinubu Presidential LegalTeam (TPLT) ... from www.SabiLaw.org". The pages also carry "CERTIFIED TRUE COPY" stamps; page 1 reads "CERTIFIED TRUE COPY ... PAID ... SECRETARY".

279.2 Source

https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf, every page (OCR); certified true copy as published by SabiLaw.org.

Grade (A) for what the scan shows.

279.3 What this means

The copy reached the public, and us, by way of the respondent's legal team and a law website. The court's certification stamps indicate that the underlying document is a court-issued copy, and nothing we have seen suggests the text was altered. We record its route here once. A certified copy obtained independently would be better, and we did not obtain one (Part 314).

279.4 Why it matters less than it might

The Supreme Court recites the most important holdings in this supplement, and quotes several, in the law-report copy, which came by a separate route. Where a tribunal passage is confirmed that way, the Part says so.

PART 280 — What he asked for: four grounds, and to be declared the winner

280.1 What the record shows

The tribunal recorded the declared result: INEC "declared the 2nd Respondent ... with 8,794,726 votes. The 1st Petitioner who was sponsored by the 2nd Petitioner came second with 6,984,520 votes" (OCR). He pleaded four grounds: non-compliance with the Electoral Act 2022; corrupt practices; that Bola Ahmed Tinubu was "not duly elected by majority of lawful votes cast"; and that Tinubu was "at the time of the Election not qualified to contest" (OCR). His reliefs were that he "be returned as the winner"; in the alternative, a run-off between himself and Tinubu; and in the further alternative, a fresh election.

The respondents replied, among other things, that by his own table in paragraph 111 he "did not also score 25% of the votes cast in the Federal Capital Territory" (OCR, p. 492).

280.2 Source

PEPC judgment, PDF pp. 486 to 488 and 492 (printed pp. 488 to 490 and 494) (OCR).

Grade (A), checked against the page images.

280.3 What this does not establish

The record does not include the petition itself, which was not retrieved; the grounds and reliefs are as the tribunal summarised them.

280.4 Our arithmetic

The declared margin was 1,810,206 votes (8,794,726 minus 6,984,520; Grade C). One of his grounds was that the winner had not taken a quarter of the vote in the Federal Capital Territory, and the respondents answered that he had not either (Part 298).

PART 281 — Forfeiture, certificates, Guinea: the qualification facts arrived in the reply, and were struck out

281.1 What the record shows

Reciting the commission's objection, the tribunal described the "new facts" in the petitioners' reply as "(1) an alleged forfeiture by 2nd Respondent of the sum of $460,000 to a United States District Court in Illinois ... (2) forgery of academic certificates and, (3) 2nd Respondent's citizenship of the Republic of Guinea" (OCR, p. 545). It recalled that paragraph 146 of the petition, which pleaded that the winner was not qualified, "was bereft of facts to sustain it", and that the fresh facts were "incompetent, liable to be struck out and were indeed struck out" (OCR, p. 604). Exhibits PBD to PBF4, tendered through PW27, Mike Enahoro-Ebah, "are further ruled inadmissible and expunged" (OCR, p. 605).

281.2 Source

PEPC judgment, PDF pp. 545, 604 and 605 (OCR).

Grade (A) (OCR).

281.3 Procedure or merits

Procedure. The tribunal held that facts which should have been in the petition could not be added in a reply, when the respondents could no longer answer them. It did not decide whether the forfeiture, certificate or citizenship allegations were true.

281.4 What runs the other way

The allegations against President Tinubu remain allegations. No court has found that he forged a certificate, and none has found that he holds the citizenship of another country. No court has found the allegations false either, because the courts never reached them. On the forfeiture, see Part 290 for the concurring judge's view of the law.

PART 282 — The Supreme Court: "monstrous particulars" brought in to "ambush" the respondent

282.1 What the record shows

Okoro JSC, for the Supreme Court, recited that paragraph 146 "simply averred that 'the 2nd respondent was at the time of the election not qualified to contest the election not having the constitutional threshold'". He went on: "Howbeit, in their reply brief: the appellants rolled out monstrous particulars of disqualification ... Note that these particulars referred to as 'further details' were brought in by the appellants at the time when the respondents had lost their right of reply". He concluded: "I uphold the decision of the lower court striking out the affected paragraphs and replies of the appellants for being vague, imprecise, lacking in particulars and seeking to ambush the respondent".

The court also upheld the striking out of paragraphs 129 and 133 for failure to join "Messrs Adejoh and Governor Yahaya Bello of Kogi State accused in the petition of committing electoral malpractices".

282.2 Source

SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), PDF pp. 63 to 65 (https://yusufali.net/reports/atiku_v_INEC_No2_2023_19_NWLR_pt1917.pdf).

Grade (A).

282.3 Procedure or merits

Procedure. The Supreme Court agreed that the qualification case had been pleaded too thinly and too late, and that people accused of malpractice must be made parties so they can answer. "Ambush" describes the effect of the pleading on the other side; it is not a finding about his motives.

282.4 What runs the other way

After this ruling the qualification allegations had not been tried on their merits at any level, which is why he later brought a pre-election suit (Part 304).

PART 283 — Thirteen witnesses expunged, including his statistician and his forensic expert

283.1 What the record shows

The tribunal upheld the objection to the evidence of PW12, PW13, PW14, PW15, PW16, PW17, PW18, PW21 ("Mr. Samuel Oduntan - a Statistician"), PW23, PW24, PW25, PW26 ("Hitler Ewunonu Nwala - a forensic Expert", as the page prints the name) and PW27, "whose witnesses statements were filed/deposed to long after the petition was filed". It held this was barred by paragraph 4(5)(b) of the First Schedule to the Electoral Act 2022, "and that evidence, together with the documents, Reports included ... are hereby expunged" (OCR, p. 605). It recorded that "the petitioners called a total of 27 witnesses and closed their case on 24/6/2023" (OCR, p. 607).

283.2 Source

PEPC judgment, PDF pp. 605 and 607 (OCR).

Grade (A) (OCR).

283.3 Procedure or merits

Procedure. The rule, as the tribunal applied it, requires witness statements to be filed with the petition. Thirteen of his 27 witnesses had statements filed later, and their evidence was excluded on that ground alone. The Supreme Court upheld the ruling (judgment, issue three, PDF p. 59 onwards).

283.4 What runs the other way

The tribunal went on: "despite our conclusions above ... I am still minded to the evaluate evidence adduced and consider the merits" (OCR, p. 606). It did so, and the Parts that follow record what it said. Several of the excluded witnesses were presiding officers, officials of the commission whom his side had subpoenaed (Part 284), and the rule as applied made no exception for them. The Supreme Court decided against him on whether it should have.

PART 284 — The witnesses he did call: collation agents with hearsay, and presiding officers who said voting went well

284.1 What the record shows

The tribunal: "The few agents called were State and National collation agents. Largely, their testimonies were hearsay." PW1, Captain Joe Agada (rtd.), collation agent for Kogi, "said he would be wrong to say that he was present when all the ballot papers and boxes were manipulated; that he visited only 20 Polling Units out of the over 3,000 Polling Units in Kogi State. He admitted that his party had Polling Unit Agents in all the Polling Units and that they are still alive." PW2 "only visited 19 Polling Units out of the 5,040 of the Polling Units in Ogun State" (OCR, pp. 652 to 653). The Supreme Court quoted and adopted the passage: "Without reservation I endorse the above statement" (SC, pp. 61 to 63).

"Of the 27 witnesses called by Petitioners, ten of them were presiding officers ... PW12, PW13, PW14, PW15, PW16, PW17, PW18, PW23, PW24 and PW25" (OCR, p. 656). PW12 "stated that he had challenges in uploading the presidential election results from his Polling Unit to the IReV portal"; PW24 "said the election was successful except for failure to upload the results to the I-ReV" (OCR, pp. 656, 659). Abba Aji JSC summarised their evidence: it "showed that, the only issue was on the electronic transmission and upload to the IReV through BVAS in real time, but that accreditation and voting went successfully" (SC, p. 74).

284.2 Sources

PEPC judgment, PDF pp. 652 to 660 (OCR); SC/CV/935/2023, PDF pp. 61 to 63 and 74.

Grade (A). The Supreme Court's adoption confirms the substance of the tribunal passage from an independent copy.

284.3 Procedure or merits

Merits, on the evidence, though resting in part on a rule of evidence: hearsay cannot prove what the witness did not see.

284.4 What runs the other way

The hearsay rule excludes evidence. It does not find that the events described did not happen. The presiding officers he subpoenaed proved the upload failure he complained of, but they also undercut the claim of manipulation at the polling units, and their statements were in any case expunged as late (Part 283).

PART 285 — His statistician: "an unreliable witness", and figures without forms

285.1 What the record shows

On PW21, Samuel Oduntan: "P.W.21, the maker of the said Reports, was cross-examined in Court by all the respondents and he showed clearly that he is an unreliable witness. He was contradicting himself on issues around his report" (OCR, p. 671). Under cross-examination the witness said: "I was commissioned by the Petitioners. I was compensated by the Petitioners for my work. ... I agree that if my primary data is defective or incomplete, my conclusions could be wrong or incorrect" (OCR, pp. 671 to 672). And: "I am aware that PDP won the election in Adamawa State. By my Report, we are not satisfied by the votes returned by INEC in Adamawa State including the votes scored by the 1st Petitioner" (OCR, p. 673).

On the reports: they spoke "of 5,270 Polling Units wherein he claimed that Form EC8A series were altered and or not signed. It also talked of 15,002 Polling Units where Form Ec8A's were not stamped and signed, yet all that is contained in the report are figures and data of these forms. None of the physical forms was exhibited in the Report or tendered separately by any of the witnesses" (OCR, p. 675). The tribunal held "that allegation is unfounded and not proved as required by the law", and that "The Petitioners have not been able to prove that the Electoral Act or the Guidelines made it mandatory for electronic collation system" (OCR, p. 676).

285.2 Source

PEPC judgment, PDF pp. 671 to 676 (OCR).

Grade (A) (OCR).

285.3 Procedure or merits

Merits, on the evidence, assessed "without prejudice", since the reports had already been expunged (Part 283).

285.4 What runs the other way

Experts are normally paid by the side that calls them, and the tribunal criticised his consistency and the missing forms, not the fee. The forms were in the commission's custody, and the late-filing ruling had closed the subpoena route to its officers. He questioned even the votes credited to his own candidate in Adamawa. That could be read as even-handed, but the tribunal read it the other way.

PART 286 — His National Coordinator: "without any hitch", about 9,403 of over 176,000 units, and 133,000 agents not called

286.1 What the record shows

PW19, Dr Alex Adum Ter, his campaign's National Coordinator (the name as the page image prints it), said under cross-examination: "I am the National Coordinator for the Petitioners. I was not at the National Collation Centre. I was throughout at the National Situation Room ... I voted in my Polling Unit. I was accredited in my polling unit and I cast my ballot without any hitch." "My political party had agents in all the polling units in the county." "By Exhibit PAF4 (c) about 9,403 polling units were affected out of the over 176,000 polling units." "In my view there was no technical hitch" (OCR, pp. 691 to 693). The tribunal concluded that the evidence elicited from PW19 and PW22 "has fortified, in my opinion, the case of the respondents that there was nothing wrong with the results of the 2023 Presidential Election" (OCR, p. 698).

In her concurring judgment Bolaji-Yusuff JCA wrote: "According to PW12, the petitioners exercised that right and had 133,000 party agents in the election. I stated earlier that none of those 133,000 polling agents was called and not a single one of the result forms collected by any of the agents was tendered in evidence. ... By Section 167 (d) of the Evidence Act, the failure of the petitioners to produce election result forms collected by their agents raises a presumption that if those forms had been produced, would have been unfavourable to the petitioners." And: "A petitioner is not permitted to engage in fishing expedition or a roving enquiry as the petitioners herein did" (OCR, p. 762).

286.2 Source

PEPC judgment, PDF pp. 691 to 698 and 762 (OCR). The concurring judgment of Bolaji-Yusuff JCA runs from p. 755 to p. 765.

Grade (A) (OCR). The passage at pp. 691 to 693, garbled in the OCR, has been read on the page images.

286.3 Procedure or merits

Merits, on the evidence. The presumption under section 167(d) is an inference the law allows from a party's failure to produce evidence it holds.

286.4 What runs the other way

On his coordinator's figure, the alleged problems touched about 5.3 per cent of polling units (9,403 of 176,000 is 5.34 per cent; Grade C). That is not small, but the petition had to show it changed the result. The presumption is an inference the court drew from silence, not proof of what the agents' forms said.

PART 287 — Corrupt practices: "no credible evidence", and a video that was pleaded but not played

287.1 What the record shows

The tribunal: "For allegations of crime to be proved against the Respondents it must be proved that they committed the corrupt acts or aided, abetted, consented to, or procured their commission" (OCR, p. 747). "The three witnesses (P.W.19, P.W.21 and P.W.22) were not in Sokoto during the election. There is also no evidence tendered of the cancellation of results in any of the units alleged. ... The same occurred in their testimonies in Kano State, Kogi State, Lagos State and Rivers State. From the foregoing consideration, it is very clear that there was no credible evidence by the Petitioners to prove the allegations of corrupt practices" (OCR, p. 748).

On witnesses and a video: those for whom subpoenas were sought "were not called by the Petitioners and no reason was given" (OCR, p. 704). A video recording pleaded in paragraph 96 "was not tendered", so "the presumption in Section 167(d) of the Evidence Act, 2011, that they withheld the said video recording because it would be against them if tendered, shall also apply"; "the Petitioners have failed to prove that the 2023 Presidential election and the return of the 2nd Respondent was invalidated by reason of corrupt practices or non-compliance" (OCR, p. 705).

287.2 Source

PEPC judgment, PDF pp. 704 to 705 and 747 to 748 (OCR).

Grade (A) (OCR).

287.3 Procedure or merits

Merits, on the evidence. Because a corrupt practice is a crime, the courts required proof beyond reasonable doubt, the standard they applied to all three petitions.

287.4 What runs the other way

"No credible evidence" is a finding on what was proved. It does not say that no corrupt practice took place anywhere. The election's own administrator admitted in its report that the upload of results to the IReV portal failed for the presidential ballot, and the courts held that the failure was not shown to have affected the result.

PART 288 — Ugo JCA and the Adamawa figures: "an abysmally poor manipulator"

288.1 What the record shows

In his concurring judgment Ugo JCA used the commission's own state results to test the claim that it had manipulated the count for the winner: "In Adamawa State of the PDP and its candidate, the same 'favoured' 2nd Respondent was declared by INEC to have scored only 105, 648 votes while the PDP and its candidate were declared by the 'biased' INEC to have scored as much as 214, 012 votes." He gave Delta as another example, PDP 161,600 against 90,180. "If all these results declared by INEC for each of these States ... is anything to go by, then INEC must be an abysmally poor manipulator, if not even an imbecilic one." He asked: "Why did any of the two sets of petitioners not tender even a single polling unit result issued by INEC to their polling unit agents" (OCR, pp. 773 to 776).

288.2 Source

PEPC judgment, PDF pp. 773 to 776 (OCR).

Grade (A) for the words, checked against the page images. The figures are the judge's. The commission's *Report of the 2023 General Election* gives presidential results only by zone (Table 9.6), not by state, so it cannot test them. The state-by-state results as declared at the national collation centre, in the copy published by TheNigeriaLawyer on 1 March 2023 (**Grade (B)**), give Adamawa as APC 182,881, LP 105,648, PDP 417,611, and Delta as APC 90,183, LP 341,866, PDP 161,600. So the judge's Adamawa figures are not Adamawa's: 105,648 is the Labour Party's Adamawa score and 214,012 is the PDP's Akwa Ibom score; his Delta figure for the winner is 3 votes short. His figures for the Federal Capital Territory, Imo and Ebonyi match the published list; his Labour Party figure for Lagos (582,455) is one vote more than the list's 582,454. **(C)** for the comparison.

288.3 Procedure or merits

Reasoning on the merits, but from probability and judicial notice of declared results, not from evidence led by either side.

288.4 What runs the other way

The misread figures understate his own result. On the declared count his party won his home state by 417,611 votes to 182,881, a wider margin than the judge gave, so the error does not weaken the judge's point and the correct figures show he held his base. His side complained on appeal that the judge's phrasing was disparaging (Part 299), and the Supreme Court held it was not meant to disparage him.

PART 289 — The observer reports: of no "higher value than the mere sheets of paper on which it is recorded"

289.1 What the record shows

Ugo JCA, on the European Union and ECOWAS observer reports: "That is the exact same situation we are confronted with here as regards both the European Observer Mission Report and the its sister ECOWAS Election Observer Report. For purposes of proving the opinions expressed in them by their makers, neither of them is of any higher value than the mere sheets of paper on which it is recorded" (OCR, p. 779). The next page continues: "for those who like the petitioners are enamoured by the now very familiar patronising judgments passed on our elections by European Election Observer Missions every four years, even as the same Europeans have maintained a deafening silence on the never-ending complaints of former President Donald Trump that the year 2020 Presidential election of the United States of America that saw him out of office was also a fraud, it may interest them to know that Sir (Justice) Lionel Brett, J.S.C., who made the comments cited approvingly by the Supreme Court in Okumagba's case was also a European." It ends: "I also hold all three consolidated petitions not proved" (pp. 779 to 780).

289.2 Source

PEPC judgment, PDF pp. 779 to 780 (OCR).

Grade (A); pages 779 and 780 read on the page images.

289.3 Procedure or merits

Procedure, as a rule of evidence. An unsworn report cannot prove the truth of its contents unless its makers are called. The ruling says nothing about whether the observers were right.

289.4 What runs the other way

This book uses the European Union's 2007 report (Part 149) as context and never as proof for the same reason. The rule applies equally to every party.

PART 290 — A civil forfeiture is not a "fine": the concurring judge on section 137(1)(d)

290.1 What the record shows

Bolaji-Yusuff JCA: "the words 'sentence', 'imprisonment' and 'fine' used in Section 137(1) (d) of the Constitution definitely connotes only a punishment imposed on a defendant following an indictment, trial and conviction for an offence." "Civil forfeiture is not a conviction or verdict of guilt after an indictment, trial and conviction." "The forfeiture order being relied on by the petitioners has not been shown to be a result of a process similar to the one set by our Constitution" (OCR, pp. 757 to 758).

290.2 Source

PEPC judgment, PDF pp. 757 to 758 (OCR).

Grade (A) (OCR).

290.3 Procedure or merits

A holding of law on the meaning of the disqualification clause, given in a concurring judgment after the facts had been struck out (Part 281).

290.4 What this does not establish

This Part establishes nothing about the American proceedings concerning President Tinubu, which this book does not examine. The holding is here only because it answered one of his grounds.

290.5 The same principle, the other way

The principle that a penalty requires a trial and a conviction is the one that protected him in 2007, when the Supreme Court held that "An indictment is no more than an accusation" (Part 145).

PART 291 — 6 September 2023: dismissed, each side to bear its own costs

291.1 What the record shows

"Having resolved all the four issues against the Petitioners, I find that the Petitioners have not successfully proved any of the grounds as laid out in Paragraph 16 of their Petition. It is my conclusion that this Petition also lacks merit." "... the three Petition are hereby dismissed. Accordingly, I affirm the declaration and return of Bola Ahmed Tinubu ... The parties in the three Petitions are to bear their respective costs" (OCR, pp. 749 to 750). On the fourth issue the tribunal

held the commission right, "in the absence of any rival or alternative result placed before this Court by the Petitioners", that 8,794,726 votes against 6,984,520 was "the highest number of lawful votes cast".

291.2 Source

PEPC judgment, certified true copy as published by SabiLaw.org, https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf, PDF pp. 749 to 750 (OCR). The final-orders sentence was checked against the page image of that scan.

Grade (A).

291.3 What runs the other way

No costs were awarded against him. This time the tribunal noted "no rival or alternative result", whereas in 2019 he had pleaded one (Part 264).

PART 292 — Chicago, August to September 2023: an American court grants him discovery, "expressing no view on the merits"

292.1 What the record shows

On 2 August 2023 he filed, in the United States District Court for the Northern District of Illinois, an "Application Pursuant to 28 U.S.C. § 1782 for an Order Directing Discovery from Chicago State University for Use in a Foreign Proceeding" (case 1:23-cv-05099, Doc 1). Magistrate Judge Jeffrey T. Gilbert recommended granting it on 19 September 2023 (Doc 40, 31 pages). President Tinubu intervened and objected. On 30 September 2023 District Judge Nancy L. Maldonado held: "the Court overrules President Tinubu's objections [44] and adopts Judge Gilbert's recommended decision [40] in full. The Court therefore grants Mr. Abubakar's application under 28 U.S.C. § 1782" (Doc 53). The university was ordered to produce documents by noon on 2 October 2023 and a Rule 30(b)(6) witness by 3 October 2023, "Given the October 5, 2023 filing deadline before the Supreme Court of Nigeria". Judgment was entered "in favor of Atiku Abubakar on his Application" (Doc 55).

The same order said: "the Court emphasizes that it is expressing no view on the merits of Mr. Abubakar's underlying claims regarding President Tinubu or his graduation from CSU, or on the validity of the Nigerian election. Nor is the Court taking any position on what any of the documents or testimony from CSU may or may not ultimately show."

292.2 Sources

N.D. Ill. 1:23-cv-05099, Docs 1, 40, 53, 54 and 55 (free RECAP copies via CourtListener).

Grade (A).

292.3 Procedure or merits

Procedure. Section 1782 lets a party to a foreign proceeding ask a US court to compel evidence from a person in its district. The court decided that he was entitled to the discovery. It decided nothing about the certificate, the university's records or the Nigerian election.

292.4 The free record ends here

The free RECAP docket lists 95 documents, with attachments, ending at Doc 55. The transcript of 21 September 2023 (Doc 51) is not free, and RECAP has no later entry, such as an appeal or the deposition transcript. RECAP holds only what users have uploaded, so later filings may exist.

292.5 What runs the other way

A foreign court ruled for him on a contested application, over the objections of a sitting head of state. Obtaining the evidence was lawful. Parts 293 to 295 cover what the Nigerian courts did with it.

PART 293 — The timing, as the winner's counter-affidavit put it: 155 days after the declaration

293.1 What the record shows

Garba JSC recited the second respondent's counter-affidavit: "It was only on 1st August, 2023 that the 1st appellant commenced his action against the Chicago State University at the U.S. District Court ... 2nd August, 2023 ... is period of 155 days from the date the 2nd respondent was announced as winner ... 134 days from the date the appellants filed their petition ... 40 days from the date the appellants closed their case". It continued: "On 7th September, 2023, a day after the lower court delivered its judgment, the 1st appellant held a press conference, whereat he described the decision of the lower court as being 'bereft of substantial justice.'"

293.2 Source

SC/CV/935/2023, PDF p. 90 (Garba JSC's recital of the counter-affidavit).

Grade (A) for the recital. The dates are a party's sworn assertions; the filing date matches the Illinois docket, which records Doc 1 on 2 August 2023 (Part 292).

293.3 What this does not establish

The record does not show bad faith. The timing went to whether he had been diligent, which the court decided against him (Part 294). A candidate's public criticism of a judgment against him is lawful.

PART 294 — The Supreme Court: "tardy and ... not reasonably diligent", and no power to admit fresh evidence

294.1 What the record shows

The law report's headnote: "The appellants were tardy and were not reasonably diligent in their attempt at obtaining the documents"; they could not explain what they did between the publication of the winner's Form EC9 "in June 2022 and the date of filing of the petition on 21/3/2023 to obtain the document from Chicago State University" (headnote, PDF p. 27; NWLR pp. 906 to 908, 914 to 915). The court "does not have the vires to admit fresh evidence and fresh deposition", and "there was no paragraph of the petition to accommodate a case of certificate forgery" (headnote 10, PDF p. 20; NWLR p. 837). The headnote also records that the university's witness, Caleb Westberg (spelled "Carl" there), "did not sign the deposition" (headnote 29).

294.2 Source

SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), headnotes as cited.

Grade (A).

294.3 Procedure or merits

Procedure, on three counts: the evidence came too late; the court held it had no power to admit fresh evidence on the appeal; and the petition contained no pleading to which it could attach. The court did not decide whether any certificate was genuine.

294.4 What runs the other way

The winner's Form EC9 had been public since June 2022, so the court's question was a fair one. On the other hand, the American process could only begin once there was a "foreign proceeding" for it to serve, and Part 292 shows that moving a US court took weeks.

PART 295 — Agim JSC and Abba Aji JSC on the deposition: unsealed, unsigned, and "a dangerous campaign of calumny"

295.1 What the record shows

Agim JSC described where the deposition was taken: "made in the law office of Dechert LLP, Lawyers to the 1st appellant herein ... and recorded by Gwendolyn Bedford, a Certified Shorthand Reporter". "The proceedings in the law office of 1st appellant's Lawyer in Chicago ... is not an adjudicatory proceeding." "The Certified Shorthand Reporter before whom the deposition was made did not authenticate the deposition with her seal." "The bare deposition as it is without authentication by the seal of the oath administrator is spurious and not admissible for use as evidence in a Nigerian court. The deposition is not signed by the deponent" (SC, pp. 178 to 180).

The headnote records the principle the court applied: "An allegation of forgery is criminal that must be proved beyond reasonable doubt" (headnote 23; NWLR p. 874). Abba Aji JSC: "It is preposterous, a dangerous campaign of calumny and contempt to base and predicate a ground of petition over what the petitioners are not very sure of or did not have the facts and evidence on ground" (NWLR pp. 873 to 874).

295.2 Source

SC/CV/935/2023, PDF pp. 178 to 180; NWLR pp. 873 to 874.

Grade (A).

295.3 Procedure or merits

Procedure, under the Nigerian law of evidence. The ruling turns on the rules for foreign affidavits and depositions (section 110 of the Evidence Act 2011), not on any finding that the evidence was false. Agim JSC himself explained that a deposition taken under a US court order at a lawyer's office is a normal device in American practice (p. 179); his point was that it did not meet the Nigerian rules for use in a Nigerian court.

295.4 What runs the other way

No judge used stronger words about his case than Abba Aji JSC. They criticise basing a ground of petition on facts not in hand. They are not a finding that he acted dishonestly, and no order or sanction followed from them.

PART 296 — The IReV portal: "not a collation system", and its failure "may also reduce the confidence of the voting public"

296.1 What the record shows

Okoro JSC: "the appellants abandoned the duty imposed on them to lead credible evidence to prove non-compliance but relied solely on the failure of the 1st respondent to transmit result real time to the IReV Portal"; "where the IReV portal fails, it does not stop the collation of results which up to the last election was manually done" (SC, p. 57). In the same passage: "The failure or malfunctioning of the IReV deprives the public and even election administrators and monitors the opportunity of viewing the portal and comparing the result collated with the ones transmitted into the IReV. Truth must be told, the non-functioning of the IReV may also reduce the confidence of the voting public in the electoral process." And: "the unavailability of the election result on the IReV portal for whatever reason cannot be a ground upon which an election could be nullified, particularly as it is not the case of the appellants that the hard copies of the result sheets did not exist at any level of collation" (SC, p. 58).

296.2 Source

SC/CV/935/2023, PDF pp. 57 to 58.

Grade (A).

296.3 Procedure or merits

Merits, on the law. The court decided what the IReV portal is for under the Electoral Act 2022, and held that its failure is not, by itself, a ground to annul.

296.4 What runs the other way

The Supreme Court accepted that the failure he complained of was real and could damage public confidence. Of all the 2023 findings, it is the only one on a matter of substance that goes his way. It did not help him, because the law the court applied asks whether the paper results existed and were wrong, not whether they were uploaded.

PART 297 — Section 137 and the old rules of proof: the court would not depart from its earlier decisions

297.1 What the record shows

Okoro JSC: "having failed to prove its petition by the conventional method known to this court, the appellants urged this court to depart from several decisions of this court on ways of proving non-compliance. They have not shown that those judgments were reached per incuriam or that there was any miscarriage of justice." Section 137 of the Electoral Act 2022 "has not absolved a petitioner of the need to lead credible evidence to prove non-compliance. It states clearly that oral evidence may not be necessary if and only if originals or certified true copies manifestly disclose the non-compliance. In this case, the appellants have not demonstrated the originals or certified true copies".

297.2 Source

SC/CV/935/2023, PDF p. 58.

Grade (A).

297.3 Procedure or merits

A ruling of law on the burden of proof under the 2022 Act.

297.4 What runs the other way

His legal team argued openly that the 2022 Act had changed how non-compliance may be proved, and asked the court to revisit its own case law. The argument was legitimate, and it lost. Losing it is not a finding of bad faith.

PART 298 — The FCT and the "21 States": two arithmetic arguments the court did not accept

298.1 What the record shows

On the Federal Capital Territory, Okoro JSC: "Assuming that a candidate scores the highest number of votes in a presidential election and has 25% or one-quarter of votes in 30 out of 36 States and Abuja but failed to secure the 25% in the FCT Abuja, are we saying that he cannot be president? Is that what the legislature intended? I do not think so." He quoted the tribunal: "if the framers had wanted to make the scoring of one-quarter of votes cast in the Federal Capital Territory a specific requirement ... they would have made that intention plain" (SC, p. 59). The underlying fact was not disputed. Ugo JCA had noted that the winner "could not even make 25% ... only polled 90,902 votes. That amounts to just 18.991%" in the FCT (OCR, p. 775).

On the states: "This issue turns on the averment of the 1st respondent in paragraph 8 of its reply to the appellant's petition that the appellants in this case won the contested election in 21 States out of the 36 States of the Federation, namely Adamawa, Akwalbom, Bauchi, Bayelsa, Borno, Delta, Ekiti, Gombe, Jigawa, Kaduna, Katsina, Kebbi, Kogi, Kwara, Nasarawa, Niger, Osun Sokoto, Taraba, Yobe and Zamfara States." The court held: "the issue before us is not who among the candidates won in the majority of the States of the Federation, which is debatable, but who scored the highest number of votes cast" (SC, pp. 65 to 66).

298.2 Sources

SC/CV/935/2023, PDF pp. 59 and 65 to 66; PEPC judgment, PDF p. 775 (OCR).

Grade (A).

298.3 Procedure or merits

Merits, on the law: the meaning of section 134 of the Constitution.

298.4 What this does not establish

The record does not show that he won 21 states. The court called the point "debatable" and did not decide it. The list as printed contains 21 names only if "Osun Sokoto" is read as two (Grade C).

298.5 What runs the other way

The 21-state averment was the commission's own, made in its pleading against its own interest, and his campaign could fairly cite it. On the FCT, the facts behind his ground were accepted, and only his reading of the Constitution failed. On his own table (Part 280) he was also short of a quarter in the FCT.

PART 299 — "Disparaging words", "media trial", "enough is enough", and no order as to costs

299.1 What the record shows

His seventh issue on appeal complained that the tribunal "failed to use modest, moderate and temperate language in line with the Revised Code for Judicial officers" (SC, p. 132). Okoro JSC answered: "I have read the judgment of the court below and have seen the context in which those words were used and it is my view that they were not meant to disparage the appellants or their counsel. ... It is very unbecoming these days that while a matter is pending in court, litigants engage in press conferences analyzing the case and reaching conclusions. Based on this, some of their followers send threatening messages to judges and justices. ... parties and probably their counsel should refrain from media trial and media judgment" (SC, p. 67).

Tijani Abubakar JSC ended his concurring judgment: "Let me also say at this point that enough is enough. Appellants and counsel have nothing useful to urge this court. I will stop here" (SC, p. 177).

Okoro JSC's order: "there is no scintilla of merit in this appeal and is hereby dismissed. The judgment of the court below delivered on the 6th of September, 2023 is hereby affirmed. I shall make no order as to costs" (SC, p. 67). A concurring judgment adds: "Parties are to bear their costs" (SC, p. 82).

299.2 Source

SC/CV/935/2023, PDF pp. 67, 82, 132 and 177.

Grade (A).

299.3 What this does not establish

The record does not show that he or his campaign sent threats to anyone. The passage speaks of "litigants" and "followers" in general and names no one. "Enough is enough" is a judge's view of the appeal, reported here as his words.

299.4 What runs the other way

The court held the tribunal's words were not meant to disparage him or his lawyers. The appeal was dismissed as without "scintilla of merit", but no order for costs was made against him at either level.

PART 300 — A name in the Supreme Court record that also appears in the Senate report of 2010

300.1 What the record shows

The second respondent's counter-affidavit, recited in the judgment, answers "paragraph 10(j) of the affidavit of Uyi Giwa-Osagie", sworn for the appellants, on the content of the Chicago deposition (SC, p. 91). The United States Senate Permanent Subcommittee on Investigations' report of February 2010 named "Uyiekpen Giwa-Osagie", managing partner of Giwa-Osagie & Associates, as one of three beneficial owners of the Guernsey Trust Company that administered the Abubakar Blind Trust (PSI Report, p. 181; Section A).

300.2 Sources

SC/CV/935/2023, PDF p. 91; PSI Report, 4 February 2010, p. 181.

Grade (A) for both texts. **Grade (C)** that the two names refer to the same person, which we have not confirmed.

300.3 What this does not establish

The record does not show any wrongdoing. A long-standing lawyer swearing a procedural affidavit for a client is ordinary practice.

300.4 Why it is recorded

If it is the same person, the same lawyer was in his circle from 2003 to 2023. That would bear on one point in Section A, the Subcommittee's observation that the trust's trustees were not independent of him, and on nothing in this section. The identity needs confirming before anyone relies on the point.

SUPPLEMENT XXXVII — 2027: the ADC Candidate

> **Scope note.** The 2027 general election is set for January 2027. As this section was written, in October 2026, he was the African Democratic Congress candidate on the electoral commission's signed final list. Two cases bear on the contest: a Federal High Court order to deregister his party, stayed on appeal, and his own suit to have President Tinubu disqualified. We hold the commission's final list and newspaper reports of both cases; no court paper in either was obtained. Vero Record's own reports of September and October 2026 on his nomination papers are drawn on in Parts 303 and 304, and their limits are stated there. Events after 22 October 2026 are not covered.

PART 301 — June 2026: a judge orders his party deregistered, and the Court of Appeal stops it

301.1 What the records show

AllAfrica, carrying Premium Times, 17 June 2026: "Mr Lifu ordered INEC on Monday to deregister the ADC, Accord, Action Alliance (AA), Action Peoples Party (APP) and Zenith Labour Party (ZLP)", in a suit by "the National Forum of Former Legislators", which argued the parties "no longer met the constitutional requirements for continued registration under Section 225 (a)"; the judge ordered the commission "to withdraw recognition from the parties and stop accepting nominations from them". "INEC, which opposed the suit during the trial court's hearing, approached the Court of Appeal". BusinessDay noted that the judgment "came less than two hours after the ADC formally unveiled ... Rotimi Amaechi, as the running mate", and that "If the ruling is not overturned on appeal, it would effectively bar Atiku and Amaechi from contesting".

The Court of Appeal, "In a ruling delivered by a three-member panel led by A. Muhammed", "rebuked Mr Lifu for disregarding the Court of Appeal's order of stay" and "suspended execution of the judgement pending the determination of the substantive appeal, which is scheduled for 25 June." His statement: "I welcome the Court of Appeal's decision to stay the execution of the Federal High Court judgment ... It is particularly significant that INEC itself initiated the application for the stay."

301.2 Sources

AllAfrica (Premium Times), 17 June 2026 (https://allafrica.com/stories/202606170068.html); BusinessDay, June 2026 (https://businessday.ng/politics/article/court-order-to-deregister-adc-accord-3-others-deals-blow-to-opposition/).

Grade (B). Neither the judgment nor the stay ruling was obtained. The suit number is reported variously as FHC/ABJ/CS/2637/2025 and /2026.

301.3 Procedure or merits

The stay is **procedural**: it holds the trial judgment in suspense until the appeal is decided. The trial judgment was a decision on the merits of the party's registration, against the party.

301.4 What this does not establish

The record does not show the outcome of the appeal. Search records say the Court of Appeal reserved judgment in July 2026; the page we saved returned 65 bytes and was not read. That the commission's final list, published later, names him as the ADC candidate (Part 302) implies that he remained on the ballot at that date (Grade C).

301.5 What runs the other way

The suit was against the party, not him, and had nothing to do with his qualifications. The commission, the respondent obliged to carry out the order, itself asked for the stay. According to an Arise TV headline seen only in search records, he also called the trial ruling "the height of judicial rascality". Those are strong words about a judge, and the appellate court's own rebuke of the same judge is also on the record.

PART 302 — September 2026: on the commission's final list, aged 79, with Rotimi Amaechi

302.1 What the record shows

INEC, "Presidential and National Assembly Elections for Jan, 2027 - Presidential, Final List of Candidates", page 1, row 5: "ADC ... Presidential ... ABUBAKAR ATIKU ... None 79 M ... F.S.L.C. WASC MA. (INT. RELATIONS"; for Vice-President, "AMAECHI CHIBUIKE ROTIMI ... 61 ... FSLC WAEC B.A. ENGLISH STUDIES". The list is signed by Rose Oriaran-Anthony, Secretary of the Commission. The PDF was created on 11 September 2026.

302.2 Source

https://inecnigeria.org/ (2027 presidential final list of candidates).

Grade (A), read on the page image.

302.3 What this does not establish

The record does not show that no later challenge will remove him. The list states the commission's position at its date.

302.4 A correction carried into this book

An early working note said the commission "cleared" him in 2007. It did not: it excluded him, and the Supreme Court restored him (Part 249). The commission listed him as a presidential candidate in 2019, 2023 and 2027. In 2007 he was on the ballot by order of the Supreme Court.

PART 303 — His own nomination form: three education dates that do not match his documents

303.1 What the record shows

Vero Record reported on this point in 2026, from photographs of four pages of his Form EC9 published by Politics Nigeria on 1 August 2026, when the commission published the candidates' particulars as section 29(3) of the Electoral Act 2026 requires. Part C of the form, sworn before a commissioner for oaths of the FCT High Court in June 2026, gives: PRIMARY, F.S.L.C., 1954; SECONDARY, WASC, 1961; HIGHER, MA. (INT. RELATIONS), 2020. The Anglia Ruskin University certificate published with the form reads "November 2021". TheCable reported on 14 November 2021 that the president of the African Development Bank had congratulated him the day before on passing "his Masters in International Relations degree program at Anglia Ruskin University". His own campaign website said in 2014: "In 1960, I was admitted to Adamawa Provincial Secondary School in Yola" and "I graduated from secondary school in 1965" (Internet Archive capture of 28 September 2014). Press reports of his 2022 filing said the 1965 West African School Certificate he submitted then bore an earlier name of his, with an affidavit of change of name.

303.2 Sources

Vero Record, report on his 2026 EC9 (2026), and the materials it cites: Politics Nigeria's photographs; atiku.org via the Wayback Machine; TheCable, 14 November 2021; Sahara Reporters and Legit.ng, 2022; INEC's final list (Part 302).

Grade (B) for the form, held only as photographs published by a third party; no certified copy was obtained. **Grade (A)** for the archived 2014 page and the commission's list as read.

303.3 What this does not establish

The record does not show that he lacks any qualification, or that any certificate is forged. Nothing in the documents suggests either. Nor does it show that the dates were entered deliberately, or by him and not an aide. Innocent readings exist: 1954 is the year his own account says he began primary school, and 1961 a year during his secondary schooling; 2020 may be when coursework ended. The constitutional minimum is education "up to at least School Certificate level or its equivalent", and on our reading (Grade C) a wrong year on a real certificate is not a false qualification.

303.4 Why it is here

In 2026 he asked a court to rule on the accuracy of a rival's filings with the same commission (Part 304). This book sets what each candidate swore beside his own records, and does the same here. One document would settle the question: the university's award record. No response has been received.

PART 304 — August 2026: he sues to disqualify the President before the election

304.1 What the records show

Sahara Reporters, 14 August 2026: he "filed the suit at the Federal High Court in Abuja on Friday, where he alleged that Tinubu presented a forged NYSC discharge certificate to the Independent National Electoral Commission (INEC) during the 2023 and 2027 presidential election processes", the certificate "bearing the name 'Tinubu Bola Adekunle'". TheNigeriaLawyer reported that the plaintiffs, he and the ADC, rely "on Sections 137(1)(j), 139(1)(a)(i) and 285(14)(c) of the 1999 Constitution ... as well as provisions of the Electoral Act, 2026", and that they "are also challenging provisions of the Electoral Act, 2026, which they contend restrict the category of persons who may challenge a candidate's qualification at the pre-election stage". The originating summons asks whether "the statutory restrictions complained of can prevent the plaintiffs from invoking Section 137(1)(j)".

Vero Record reported in September 2026 that the suit is FHC/ABJ/CS/1888/2026 before Justice Inyang Ekwo, with the President, the APC and the commission as defendants; that he personally swore a 25-paragraph affidavit in support; that the President and the APC filed a counter-affidavit denying that any forged certificate was submitted for 2023 or 2027; that the commission moved to dismiss the suit as an abuse of process, for want of standing and as hypothetical; and that the matter was adjourned to 28 September 2026.

304.2 Sources

Sahara Reporters, 14 August 2026 (https://saharareporters.com/2026/08/14/atiku-sues-tinubu-over-alleged-nysc-certificate-falsification-seeks-disqualification); TheNigeriaLawyer (https://thenigerialawyer.com/atiku-adc-drag-tinubu-to-federal-high-court-over-alleged-nysc-certificate-forgery-seek-disqualification-from-2027-presidential-election/); Vero Record, 26 September 2026, relying on press reports of the filings.

Grade (B). No court document in the suit was obtained: not the summons, his affidavit, the counter-affidavit nor the commission's motion. The reported date of the counter-affidavit was not confirmed.

304.3 What this does not establish

The record does not show that any certificate is forged. That is his allegation, the President denies it on oath, and no court has ruled. Nor does it establish the outcome. Search records say the first hearing, on 1 September 2026, could not proceed because the President had not been served; no ruling was found by 22 October 2026.

304.4 What runs the other way

In 2023 the courts struck out his qualification case as raised too late and with too few particulars (Parts 281 and 282), and those rulings point to a suit before the election. The suit also tests whether the 2026 Act's limits on who may bring such a case are valid, a question that reaches beyond him. The commission, which holds the documents, opposes him on the threshold question.

PART 305 — A petition in Brussels, and no suit found against his own nomination

305.1 What the records show

Sahara Reporters, 14 August 2026: his media aide Paul Ibe said "Barrister Kalu Kalu submitted the petition in Brussels, Belgium", to the European Commission, on the President's "alleged certificate forgery, questions surrounding documents submitted for election, and the 1993 civil forfeiture of $460,000 in the United States".

Searches on 22 October 2026 for suits seeking his own disqualification as the ADC's 2027 candidate found none. The cases found were the party deregistration case (Part 301) and his suit against the President (Part 304).

305.2 Sources

Sahara Reporters, 14 August 2026 (https://saharareporters.com/2026/08/14/atiku-sues-tinubu-over-alleged-nysc-certificate-falsification-seeks-disqualification); our searches (no file).

Grade (B) for the petition. **Grade (C)** for the negative search.

305.3 What this does not establish

The record does not show any response by the European Commission, which was not found. For the search: that no suit exists. Federal High Court cause lists are not published online beyond the current day.

305.4 What runs the other way

Taking a domestic dispute to a foreign body is a campaign tactic. This book records his use of foreign forums as it records his opponents', alongside the 2019 Washington mandate (Part 265) and the Chicago discovery (Part 292). The petition names the same allegations that the 2023 courts did not try (Part 281).

PART 306 — "2027 will be my last outing"

306.1 What the records show

Ripples Nigeria, reporting an interview with Arise TV: "Because of age and the fact that the stakes are higher, I believe that 2027 will be my last outing." Blueprint gives his words as: "Certainly yes. Because the stakes are higher, because I believe that will be my last outing. So that's incontrovertible." Legit.ng reports a Hausa-language interview in which he said he would not contest again, whatever the result.

Sahara Reporters, 10 September 2026: Rabiu Kwankwaso, the NDC's vice-presidential candidate, urged him to withdraw, "citing his age and health".

306.2 Sources

Ripples Nigeria (https://www.ripplesnigeria.com/2027-my-last-shot-at-nigerias-presidency-atiku/); Blueprint (https://blueprint.ng/breaking-2027-will-be-my-final-presidential-bid-atiku/); Legit.ng (https://www.legit.ng/nigeria/1726265-atiku-abubakar-2027-presidential-race-rules-future-bids/); Sahara Reporters, 10 September 2026.

Grade (B). The dates of the interviews were not fixed from the saved pages.

306.3 What this does not establish

The record does not show that he will keep to it, or anything about his health. No medical record is public, and this book does not speculate about one.

306.4 What runs the other way

Kwankwaso is a rival candidate on another ticket. A press report, seen only in a search summary, quotes him: "No doctor has declared that I am unfit in terms of health."

SUPPLEMENT XXXVIII — What the Record Shows, and What Remains

PART 307 — A timeline of the electoral record

DATE	EVENT	KIND OF RECORD	PART
November to December 1991	Wins SDP governorship primary in Adamawa; result cancelled with eight others; he is disqualified	Memoir	243
March 1993	Third on the first ballot at Jos (2,066); steps down for Abiola	Memoir	244, 245
19 August 1998	PDP founded; he is a founding member	Memoir; press	246
9 January 1999	Elected governor of Adamawa	Memoir	247
January 1999	Chosen as Obasanjo's running mate	Memoir	247
2006	Leaves the PDP for the Action Congress	Press	236; Section B, Part 136
16 April 2007	Supreme Court restores him to the ballot	Judgment	235; Section B, Part 145
25 January 2008	Supreme Court: he should have been allowed to interrogate the INEC chairman	Judgment (headnote)	235; Section B, Part 153
12 December 2008	Supreme Court dismisses his 2007 petition appeal	Judgment (opening)	235; Section B, Part 154
April 2010	Returns to the PDP	Press	251
January 2011	PDP primary: Jonathan 2,736, Atiku 805	Press	252
2014	Joins the APC	Press	253
December 2014	APC primary: third with 954 (press figures, unconfirmed)	Press summaries	254
18 October 2017	Dated letter resigning from the APC	Press	255
24 November 2017	Public resignation: "we fell for a mirage"	Press	255
3 December 2017	Returns to the PDP	Press	257
October 2018	PDP nomination, 1,532 votes	Press	259
23 February 2019	Declared result: 11,262,978 against 15,191,847	INEC	264
2 April 2019	Fein & DelValle registers in Washington	FARA	251; Section A, Part 86
June 2019	Server inspection refused	Press	266
11 September 2019	Petition dismissed; citizenship point not decided	Press	269, 270
30 October 2019	Supreme Court dismisses the appeal; reasons 15 November	Press; judgment opening	271, 272
21 February 2022	Citizenship suit ended for want of standing	Press	276
May 2022	PDP nomination, 371 votes	Press	260
March 2023	Declared result: 6,984,520 against 8,794,726	Tribunal's recital	280
21 March 2023	Petition filed	Supreme Court headnote	294
2 August 2023	Section 1782 application filed in Chicago	US docket	292
6 September 2023	Tribunal dismisses the three petitions; no costs	Judgment (OCR)	291
30 September 2023	US judgment in his favour on the application	US docket	292
26 October 2023	Supreme Court dismisses his appeal; no costs	Law report	294 to 299
14 July 2025	Resigns from the PDP	Press	261
May 2026	ADC nomination, 1,846,370 votes	News agency	262
June 2026	Order to deregister the ADC; stayed on appeal	Press	301
August 2026	Sues to disqualify President Tinubu	Press	304
September 2026	On INEC's final list for 2027, aged 79	INEC	302

Dates are as the sources give them; where a source gives only the date of a report, the table gives the month.

Grade (C) for the table as a whole; each row carries the grade of its Part.

PART 308 — Procedure or merits: every ruling in this section, sorted

308.1 The rulings

RULING	COURT	YEAR	FOR OR AGAINST HIM	PROCEDURE OR MERITS	PART
INEC cannot disqualify him; an indictment is an accusation	Supreme Court	2007	For	Law (merits of the disqualification)	249; Section B, 145

RULING	COURT	YEAR	FOR OR AGAINST HIM	PROCEDURE OR MERITS	PART
He should have been allowed to interrogate the INEC chairman	Supreme Court	2008	For, in part	Procedure	249; Section B, 153
2007 petition dismissed	Court of Appeal; Supreme Court	2008	Against	Merits (reasons not held)	249; Section B, 154
Server inspection refused at the interlocutory stage	Tribunal	2019	Against	Procedure	266
Citizenship point not decided; cross-petition needed	Tribunal	2019	Neither	Procedure	269
No proof of transmission to a server	Tribunal	2019	Against	Merits, on the evidence	270
Appeal dismissed; interlocutory appeals folded in	Supreme Court	2019	Against	Merits (main appeal); procedure (the rest)	271, 272
Citizenship suit ended; plaintiff lacked standing	Federal High Court	2022	For, in effect	Procedure	276
Qualification particulars struck out as late	Tribunal; Supreme Court	2023	Against	Procedure	281, 282
Thirteen witness statements expunged as late	Tribunal; Supreme Court	2023	Against	Procedure	283
Agents' evidence hearsay; presiding officers' evidence	Tribunal; Supreme Court	2023	Against	Merits, on the evidence	284
Statistician unreliable; forms not produced	Tribunal	2023	Against	Merits, on the evidence	285
No credible evidence of corrupt practices	Tribunal	2023	Against	Merits, on the evidence	287
Observer reports cannot prove their contents	Tribunal (concurring)	2023	Against	Rule of evidence	289
Civil forfeiture not a "fine" under s. 137(1)(d)	Tribunal (concurring)	2023	Against	Law	290
Section 1782 discovery granted	US District Court, N.D. Ill.	2023	For	Procedure ("no view on the merits")	292
Chicago evidence too late; no power to admit fresh evidence	Supreme Court	2023	Against	Procedure	294
Deposition unsealed and unsigned; inadmissible	Supreme Court (Agim JSC)	2023	Against	Rule of evidence	295
IReV not a collation system; failure may reduce confidence	Supreme Court	2023	Against, with a finding for him on the facts	Law	296
No departure from earlier rules of proof	Supreme Court	2023	Against	Law	297
FCT quarter not a separate requirement; states not the test	Supreme Court	2023	Against	Law	298
Tribunal's words not meant to disparage; no costs	Supreme Court	2023	Against on the issue; for on costs	Procedure	299
Party deregistration order	Federal High Court	2026	Against (his party)	Merits (of registration)	301
Stay of the deregistration order	Court of Appeal	2026	For (his party)	Procedure	301

308.2 What the table shows

Of the 24 rulings in the table, 12 are procedural or rules of evidence, 5 are holdings of law, 6 are decisions on the merits or on the evidence, and 1 combines a merits decision with procedural orders (Grade C, our count). Every decision on the merits went against him or his party. In the election cases each found that he had not proved his case, not that the facts were otherwise. The rulings in his favour were procedural (2008, 2022, the American discovery, the 2026 stay) or on the law (2007). None of the rulings against him found that he, his lawyers or his campaign had acted unlawfully. In 2023 neither court ordered him to pay costs; for 2008 and 2019 the records we hold are silent on costs.

PART 309 — What the record establishes, and what it does not

309.1 It establishes

1. He has sought the presidency, or a presidential nomination, in 1993, 2007, 2011, 2014, 2018, 2022 and 2026, and was the nominee of a party in 2007, 2019, 2023 and 2027 (Parts 244 to 262, 302).
2. He won the Adamawa governorship in January 1999 and gave it up for the vice-presidential ticket (Part 247).
3. He has belonged to the SDP, the PDP (three times), the Action Congress, the APC and the ADC, and has given a public reason at each move (Part 263).
4. His 2019 and 2023 petitions failed at every level for want of proof, by admissible evidence, of the facts he pleaded. In 2023 much of his evidence was excluded on procedural rules before the tribunal weighed what was left (Parts 272, 283 to 291, 294 to 299).
5. The Supreme Court accepted in 2023 that the IReV failure he complained of was real and could reduce public confidence, while holding it was no ground to annul (Part 296).
6. An American court granted him discovery against President Tinubu's objections and expressed no view on the merits; the Supreme Court of Nigeria held the evidence came too late and was not in admissible form (Parts 292 to 295).
7. Two attempts to have him declared not a citizen by birth failed at the threshold. No court has held that he is not Nigerian (Part 278).
8. No court has found an offence against him in any election case. Neither the tribunal nor the Supreme Court awarded costs against him in 2023.

309.2 It does not establish

1. That any of his elections was free of irregularity, or that any was stolen. The courts decided what was proved, not what happened.
2. That his allegations against President Tinubu, on certificates, citizenship or forfeiture, are true or false. No court has tried them (Parts 281, 282, 290, 294, 304).

3. That he is a citizen by birth as a matter of judicial decision: no court has reached the question either way (Part 278).
4. His vote in 2007, or the official results of any primary he contested: no such record was found (Parts 249, 252 to 262).
5. Anything about his pre-1999 contests beyond his own account (Parts 243 to 248).

PART 310 — The numbers across the campaigns

310.1 What the records show

CONTEST	HIS FIGURE	WINNER'S FIGURE	SOURCE AND GRADE	PART
SDP convention, Jos, 1993, first ballot	2,066	Abiola 3,617 (Kingibe 3,225)	Memoir (B)	244
PDP primary, January 2011	805	Jonathan 2,736	Sahara Reporters (B)	252
APC primary, December 2014	954	Buhari 3,430	Search summaries (B, unconfirmed)	254
PDP primary, October 2018	1,532 (won)	Runner-up Tambuwal 693	ThisDay (B)	259
General election, February 2019	11,262,978	Buhari 15,191,847	INEC (A)	264
PDP primary, May 2022	371 (won)	Runner-up Wike 237	ThisDay (B)	260
General election, February 2023	6,984,520	Tinubu 8,794,726	Tribunal's recital (A, OCR)	280
ADC primary, May 2026	1,846,370 (won)	Runner-up Amaechi 504,117	NAN (B)	262

310.2 Our arithmetic

His declared vote fell by 4,278,458 between 2019 and 2023 (11,262,978 minus 6,984,520), in a 2023 field with more major candidates than in 2019; the winner's declared vote fell by 6,397,121 over the same elections (15,191,847 minus 8,794,726). His share of the two leading candidates' combined vote rose slightly, from 42.6 per cent in 2019 to 44.3 per cent in 2023 (Grade C). The 2023 figures for the other candidates are not given here, because they were not checked against the commission's report for this section.

310.3 What this does not establish

The record does not show why the totals moved. Turnout, the number of candidates and party alignments all changed between the two elections, and this book draws no conclusion beyond the arithmetic. The primaries are delegate or member votes on press figures and cannot be compared with general-election votes.

PART 311 — His words about the results, set beside the courts' words

311.1 What the records show

YEAR	WHAT WAS SAID ON HIS SIDE	WHAT THE COURTS HELD	PARTS
2019	A law firm he retained wrote of the APC's "efforts to steal the election from Your Excellency"; his petition pleaded server figures giving him 18,356,732 votes	The petitioners "could not prove any of the grounds"; ownership of the server was not proved	264, 265, 270, 272
2023	He described the tribunal's decision, the day after it was given, as "bereft of substantial justice" (as recited by the Supreme Court)	"There is no scintilla of merit in this appeal"; the tribunal's language was "not meant to disparage" him	293, 299
2023	His appeal complained that the tribunal "failed to use modest, moderate and temperate language"	Litigants and counsel "should refrain from media trial and media judgment"	299
2026	He called the deregistration ruling "the height of judicial rascality" (headline, search record only)	The Court of Appeal stayed the ruling and rebuked the trial judge for disregarding its earlier order	301

311.2 What this shows

A losing candidate may criticise a judgment and say he believes he won. On the record his public language about the courts has been strong, and in 2023 the Supreme Court answered it with a general warning. In 2026 an appellate court itself criticised the judge he had attacked. Neither fact says anything about who won the elections in question. The courts' answer to that is in Parts 272 and 291 to 299.

Grade (C): a comparison built from Parts cited, which carry their own grades.

PART 312 — The 2023 case against the clock

312.1 What the records show

DATE	STEP	SOURCE	PART
June 2022	The winner's Form EC9, with its attachments, is published	Supreme Court headnote	294
21 March 2023	His petition is filed	Supreme Court headnote	294
24 June 2023	His side closes its case after 27 witnesses	Tribunal (OCR)	283
2 August 2023	Section 1782 application filed in Chicago	US docket, Doc 1	292

DATE	STEP	SOURCE	PART
6 September 2023	Tribunal dismisses the petitions	Tribunal; Supreme Court	291
7 September 2023	Press conference: "bereft of substantial justice"	Counter-affidavit, as recited	293
19 September 2023	Magistrate judge recommends granting discovery	US docket, Doc 40	292
30 September 2023	District judge grants it, over the President's objections	US docket, Docs 53 and 55	292
2 and 3 October 2023	University to produce documents and a witness	US docket, Doc 53	292
5 October 2023	Filing deadline before the Supreme Court, as the US court understood it	US docket, Doc 53	292
26 October 2023	Supreme Court dismisses the appeal	Law report	294 to 299

312.2 What the timetable shows

His side obtained the American evidence in the five weeks between the tribunal's judgment and the Supreme Court's deadline, and offered it to a court that could not receive fresh evidence on appeal. The Supreme Court asked, in the headnote, what his side had done between June 2022 and March 2023. The timetable explains the ruling but does not answer that question, and the record we hold contains no answer.

Grade (C) for the table as assembled; each row carries the grade of its source.

PART 313 — The same wall from both sides: qualification in 2019 and in 2023

313.1 What the records show

In 2019 the winner's party argued in its defence that he had not been qualified to stand, because of where he was born. The tribunal declined to decide the point: a respondent who wished to challenge a petitioner's qualification had to file a cross-petition, not raise it as a defence (Part 269).

In 2023 he argued, as petitioner, that the winner had not been qualified to stand, and set out the facts only in his reply. The tribunal and the Supreme Court struck the facts out: a petitioner who wished to challenge a winner's qualification had to plead the facts in the petition, in time for the other side to answer (Parts 281 and 282).

313.2 What this shows

In both elections a qualification attack failed because it came by the wrong route. In neither case did a court decide whether the candidate attacked was qualified. The rule worked for him in 2019 and against him in 2023. The courts applied the rules of pleading to both sides, and neither time was the substance of the attack tried.

313.3 What follows for 2027

Both rulings put a challenge to a candidate's qualification before the election, or in a properly pleaded petition. His 2026 suit (Part 304) takes the first route against the President. On the record found, no one has taken it against him (Part 305).

Grade (C): a comparison of Parts 269, 281, 282, 304 and 305, which carry their own grades.

PART 314 — Open records, and the right of reply

314.1 Records that would settle the open questions

OPEN QUESTION	THE RECORD THAT WOULD SETTLE IT	STATUS
Why he was disqualified in December 1991	The military government's announcement and reasons	Not found (Part 243)
The Jos convention figures and the running-mate agreement	SDP convention returns; accounts from the other side	Not found (Parts 244, 245)
The 1999 Adamawa result and the succession	INEC 1999 result; any court ruling of 1999	Not found (Parts 247, 248)
His 2007 vote	INEC 2007 result sheet	Not found (Part 249)
Dates of the 2006 and 2014 moves; the 2014 "final bus stop" words	Party records; the ICIR page	Cookie wall; not read (Parts 250, 253)
Primary results, 2011 to 2026	Party return sheets; INEC monitoring reports	Not found; press only (Parts 252 to 262)
The 2019 holdings in full	CA/PEPC/002/2019 judgment; SC/1211/2019 reasons in full	Opening only (Parts 269 to 272)
The fate of the 2019 server-inspection appeal	The ruling; the ICIR report	Cookie wall (Part 266)
The libel suits	Judgments in CV/2287/19 and the Buhari Campaign Organisation suit	Not found (Part 273)
The citizenship suit	The Attorney-General's affidavit; the judgment of 21 February 2022; any appeal	Not found (Parts 274 to 276)
The 1963 Constitution, section 10	The text	Not retrieved (Part 277)
An independent copy of the 2023 tribunal judgment	A certified true copy obtained directly	Not obtained; the scan we hold came via the respondent's legal team (Part 279)
Page-image checks of the 2023 OCR quotations	The scan, page by page	Done, 22 October 2026
The Chicago deposition and anything after Doc 55	The transcript; any later docket entries	Not in the free record (Part 292)

OPEN QUESTION	THE RECORD THAT WOULD SETTLE IT	STATUS
The identity of the 2023 deponent	Confirmation that the two names are one person	Not confirmed (Part 300)
The 2026 deregistration appeal	CA/ABJ/CV/569/2026 (as reported) judgment	Not found (Part 301)
His suit against the President	The summons, affidavits and the commission's motion in FHC/ABJ/CS/1888/2026; any ruling	Not obtained (Part 304)
The dates on his 2026 EC9	A certified copy of the form; the university's award record	Not obtained (Part 303)

314.2 Spellings and names left open

The page image confirms the 2023 forensic witness's name as the OCR gave it (Part 283) and gives his National Coordinator's name, which the OCR garbled (Part 286). The university witness is "Caleb" in the record and "Carl" in one headnote (Part 294). The 2019 reasons are attributed by the press to Okoro JSC and by the free text to the Chief Justice (Part 272).

314.3 Right of reply

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SECTION E

VICE PRESIDENT

1999 – 2007

He chaired the council that sold the State's companies and served in the years when mobile phones arrived and the Paris Club wrote off eighteen billion dollars. What the statutes, the Bureau, the regulator, the creditors and the World Bank recorded, where they name him and where they credit others, and how far his own figures run ahead of theirs.

Eight years as Vice President, most of them spent chairing two councils: the National Council on Privatisation, which the law gave him, and the National Economic Council, which the Constitution gave him. This Section reads the record of those years in the government's own papers: the statutes, the State House and Federal Government websites as they stood at the time, the Bureau of Public Enterprises' pages, the regulator's auction notices, the central bank's annual reports, the IMF's country reports and the World Bank's completion report on the privatisation programme. It sets his later account of the period, in his memoir and his campaigns, against those papers. Where a record names him, the Section says so and quotes it. Where a record gives the credit to the President, a minister, a regulator or the legislature, it says that too. Where a record is silent, it does not fill the silence. Much of the record runs in his favour. Sales were approved at meetings he chaired, a bidder test brought in the anti-corruption agency, telephone growth ran several times the government's own target, and a debt figure of his turns out to be close to a real sum. Much of it also limits his claims. The debt deal is recorded as the work of the President, the Finance Minister and the central bank. The pension law gives him no role, the regulator's auction papers do not mention him, and the national telephone company was not sold on his watch. The test claims he has made about these years (growth, debt, telephones, the anti-corruption law) are scored in Section F; this Section gives the records and points there. No court, tribunal or official body has found that he acted unlawfully in any matter described below, and he has never been charged with any offence arising from his time as Vice President. Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SUPPLEMENT XXXIX — The Office and the Law

> **Scope note.** This Supplement sets out what the law made of the Vice President between 1999 and 2007, before any question of what he did with it. The texts are the 1999 Constitution (a 2011 revision whose relevant paragraphs appear unchanged; no 1999 print was compared), the Public Enterprises (Privatisation and Commercialisation) Act 1999 in two copies (PolicyVault and FAOLEX), and the Guidelines on Privatisation and Commercialisation, a copy held in the Kwara State CAILS library, undated but from 1999 or 2000 on internal evidence. No minutes, annual reports or communiques of either council he chaired were found for the whole period. Page numbers are PDF pages.

PART 315 — His own account of the reforms, in the memoir

315.1 What the record says

His memoir, *My Life* (2013), gives two pages to the economic record of the government in which he served. On telephones: "In 2001, our administration successfully auctioned mobile phone licenses and by the time we left office in 2007, more than 70 million Nigerians had phones compared to the 400,000 landlines that ... NITEL paraded"; and "the telecommunication industry had also attracted over $20 billion in foreign investment and created millions of jobs". On privatisation: "In one of the most courageous and ambitious privatization programmes ... we sold off scores of unprofitable and inefficient public enterprises", and "Most of the privatized firms are today being run profitably".

On pensions: "We introduced a contributory, fully funded pension scheme". On debt: "In October 2005, our administration successfully negotiated a deal with our external creditors that saw Nigeria pay off a total of $14.48 billion in return for the cancellation of our remaining $18 billion debt. Also, we set up the Debt Management Office (DMO)".

315.2 Source

Atiku Abubakar, *My Life* (2013), PDF pp. 47 to 48 (http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf, Internet Archive copy of atiku.org).

Grade (A) for the wording. Each claim is tested against the record in the Parts that follow.

315.3 What this does not establish

The memoir does not establish his personal part in any of these reforms, because its word throughout is "our administration", not "I". Nor does it establish the figures, which are his.

315.4 What runs the other way

This Section reads the plural as he wrote it. Each reform he lists did happen in the government in which he held the second office: the auction (Parts 355 to 361), a large privatisation programme (Supplements XL and XLI), the pension law (Part 374) and the debt exit (Supplement XLIV). The Parts below test how far each record ties a reform to him, and how far his figures hold.

PART 316 — The Constitution: an office whose duties were mostly the President's to give

316.1 What the record says

Section 148(1) of the Constitution: "The President may, in his discretion, assign to the Vice-President or any Minister of the Government of the Federation responsibility for any business of the Government of the Federation, including the administration of any department of government."

Two councils are fixed by the Third Schedule. Part I, paragraph 18: "The National Economic Council shall comprise the following members- a. the Vice-President who shall be the Chairman; b. the Governor of each State of the Federation; and c. the Governor of the Central Bank of Nigeria". Paragraph 19: "The National Economic Council shall have power to advise the President concerning the economic affairs of the Federation, and in particular on measures necessary for the co-ordination of the economic planning efforts or economic programmes of the various Governments of the Federation." Paragraph 25: the National Security Council comprises "a. the President who shall be the Chairman; b. the Vice-President who shall be the Deputy Chairman".

316.2 Source

Constitution of the Federal Republic of Nigeria 1999 (2011 revision), s. 148(1), p. 54; Third Schedule, Part I, paras. 18, 19 and 25, pp. 127 to 128 (https://www.constituteproject.org/constitution/Nigeria_2011.pdf).

Grade (A).

316.3 What this does not establish

The text cannot show what the National Economic Council decided between 1999 and 2007, and no communique or minute of the Council for those years was found on the State House site, the Federal Government portal or elsewhere. It also does not show which other duties President Obasanjo assigned to him under section 148.

316.4 What runs the other way

The Economic Council's power is to "advise the President", so its chairman did not run the economy by virtue of the chair. This bears on his later statement that "As head of the National Economic Council in 2006 ... we paid off Nigeria's entire debt" (Part 373, and Section F). In his favour, the Council is the one forum in which the Constitution places the Vice President above all thirty-six state governors, and the duties the President could withdraw (as Section B records he did in 2006, Part 104) were the discretionary ones, not these.

PART 317 — The Privatisation Act: the Vice President "as chairman" of a council of at least thirteen

317.1 What the record says

Section 9(1) of the Public Enterprises (Privatisation and Commercialisation) Act: "There is hereby established the National Council on Privatisation". Section 9(2): "The Council shall consist of- (a) the Vice-President, as chairman; (b) the Minister of Finance, as vice-chairman; (c) the Attorney-General of the Federation and Minister of Justice; (d) the Minister of Industry; (e) deputy chairman, National Planning Commission; (f) the Secretary to the Government of the Federation; (g) the Governor of the Central Bank of Nigeria; (h) the Special Adviser to the President on Economic Affairs; (i) four other members to be appointed by the President; (j) the Director-General of the Bureau of Public Enterprises."

The Guidelines on Privatisation give a slightly different list. They cite "Sections 9(11) of the Privatisation Act" and name nine categories: the Vice President (chairman), the Minister of Finance (vice-chairman), the Attorney-General, the "Minister of Industries", the Secretary to the Government, the CBN Governor, "the Chief Economic Adviser to the President", "four other members to be appointed by the President" and the Director-General of the Bureau. The Planning Commission's deputy chairman is missing.

317.2 Sources

PE Act 1999, s. 9, p. 5 (https://www.policyvault.africa/wp-content/uploads/policy/NGA1733.pdf; the text extraction prints s. 9(2) before the heading, but the Act's order is s. 9(1), then (2)). Guidelines on Privatisation and Commercialisation, p. 2 (https://kwaracails.edu.ng/library/law/nigerian_laws/GUIDELINES_ON_PRIVATISATION.pdf).

Grade (A) for both texts. The comparison is ours.

317.3 What this does not establish

Neither text shows that the chairman decided anything alone. Thirteen places are named before the four presidential appointees are counted, and nearly every decision in the records below is recorded as a decision of "the Council". Nor do they show which of the two membership lists was used in practice.

317.4 What runs the other way

The difference between the lists is a drafting point, and he is chairman on both. The chair came with the office. He cannot claim to have chosen it, and critics cannot say he took it for himself (Part 318).

PART 318 — The Act and the first list of companies were made before he took office

318.1 What the record says

The Act carries the citation "[1999 No. 28.]" and the commencement date "[31 st December, 1998]". The Guidelines say it "was promulgated by the previous administration", and that General Abdulsalami Abubakar announced on 20 July 1998 that the government "would privatise its investments in Telecommunications, Electricity, Petroleum refineries, Petrochemicals, Coal and bitumen production, and Tourism".

The First Schedule, in a copy marked "[Amended by S.I. 4 of 2001.]", lists under "Enterprises in which equity held shall be partially privatised": "TELECOMMUNICATIONS SECTOR 1. Nigerian Telecommunications PLC 2. Nigeria Mobile Telecommunications Ltd."; "National Electric Power Authority 40% 40% 20%"; the "Port Harcourt Refinery", "Kaduna Refinery and Petro-Chemicals", "Warri Refinery and Petro-Chemicals", "Eleme Petrochemicals Company Ltd", and fertiliser, machine tools, gas and steel companies, each at 40 per cent to a strategic investor, 40 per cent kept by the government and 20 per cent to the public.

318.2 Sources

PE Act 1999, pp. 3 and 18 (https://www.policyvault.africa/wp-content/uploads/policy/NGA1733.pdf; the schedule table is garbled in extraction, but the 40/40/20 columns are legible). Guidelines, pp. 1 to 2 (https://kwaracails.edu.ng/library/law/nigerian_laws/GUIDELINES_ON_PRIVATISATION.pdf).

Grade (A). The copy is the amended text of 2001, not the schedule as first made in 1998.

318.3 What this does not establish

The record does not show who drafted the clause making the Vice President chairman, or why. Because the copy is amended, it also does not show exactly which companies were on the list on 31 December 1998.

318.4 What runs the other way

He inherited the legal basis, the 40/40/20 formula and the headline companies, so his later "we sold off scores" describes a programme he did not design. The schedule's largest items, the telephone company, the power authority and the refineries, are also the ones that the records of his eight years do not show sold (Parts 334, 336 and 353).

PART 319 — The Council's powers: prices, buyers, advisers, and a say in choosing the Bureau's head

319.1 What the record says

Section 11 gives the Council the power to "(b) approve policies on privatisation and commercialisation; (c) approve guidelines and criteria for valuation of public enterprises for privati- sation and choice of strategic investors; (d) approve public enterprises to be privatised or commercialised; ... (g) determine the time and when a public enterprise is to be privatised; (h) approve the prices for shares or assets of the public enterprise to be offered for sale; ... (j) approve the appointment of the privatisation advisers and consultants and their remuneration; ... (n) supervise the activities of the Bureau and issue directions on the implementa- tion of the pri vatisation and commercialisation programme". The Bureau's 2002 web page lists the same powers.

Section 17(1): the Bureau's Director-General is to "be appointed by the President on the recommendation of the chairman of the Council". Section 17(2): the Director-General "shall be the chief executive of the Bureau and the secretary to the Council".

319.2 Sources

PE Act 1999, ss. 11 and 17, pp. 7 and 10 (https://www.policyvault.africa/wp-content/uploads/policy/NGA1733.pdf). Bureau of Public Enterprises, "About the NCP", Wayback capture of 12 October 2002 (https://web.archive.org/web/20021012110744id_/http://www.bpe.gov.ng:80/pages/about_ncp.htm).

Grade (A).

319.3 What this does not establish

The statute does not show how the Council used these powers in any one sale. The Bureau prepared each transaction and recommended it, and the Council approved. Nor does it show that he in fact recommended any of the three Directors-General of his years (Nasir el-Rufai in 1999, Julius Bala in 2003, Irene Chigbue in 2005). No recommendation letter was found.

319.4 What runs the other way

The statute puts legal responsibility for prices and buyers on the Council he chaired, not only on the Bureau, and any assessment of a sale has to start there. The power to appoint the Bureau's head, though, was the President's. The chairman could only recommend.

PART 320 — Four meetings a year, a quorum of five, and annual reports that were never found

320.1 What the record says

The Third Schedule, para. 1(2): "The quorum of the Council shall be five members". Para. 2(1): "The Council shall meet not less than four times in each year and subject thereto, the Council shall meet whenever it is summoned by the chairman; and if the chairman is required to do so by notice given to him by not less than three other members, he shall summon a meet- ing of the Council to be held within fourteen days". Para. 2(2): if the chairman is absent "the vice-chairman shall preside".

Section 7: "The Council shall prepare and submit to the President not later than 30 June in each year, a report ... on the privatisation and commer- cialisation of public enterprises during the immediately preceding year." Section 11(p) repeats the duty for "the activities of the Council and the Bureau".

320.2 Source

PE Act 1999, ss. 7 and 11(p), pp. 5 and 7; Third Schedule, p. 29 (https://www.policyvault.africa/wp-content/uploads/policy/NGA1733.pdf).

Grade (A) for the duties. Our search for the reports is a negative result **(C)**: none was found in the Bureau's web captures for 2002 to 2005, the State House site nigeriafirst.org, or the World Bank project file.

320.3 What this does not establish

The search does not establish that no report was made. The reports may exist and may simply never have been published. Nor does the record show how often the Council met overall. The State House pages give a 38th meeting on 4 October 2004 and a 43rd on 12 December 2005 (Parts 329 and 333), which is about five meetings in fourteen months for that stretch, on our arithmetic.

320.4 What runs the other way

The vice-chairman rule means the Minister of Finance could preside in his absence, so a decision "of the Council" was not always taken with him in the chair. The missing annual reports would have shown, year by year, what his council decided, and without them neither praise nor blame can rest on that record.

PART 321 — The President's written order to him of 6 July 1999, and the first phase of sales

321.1 What the record says

The Guidelines: "President Olusegun Obasanjo in his Presidential order to the Vice President of the Federal Republic of Nigeria dated 6th July 1999, directed that as the first step in the phased implementation of the administration's privatisation programme, action was to be initiated to enable the sale of shares listed on the Lagos Stock Exchange and owned by the Federal Government and its agencies in:- Commercial and Merchant Banks - Cement Plants - Petroleum Marketing Companies The sales are to be completed by December, 1999". Phase two was to be "hotels and vehicles assembly plants"; phase three "NEPA, NITEL, NAFCON, Nigeria Airways, Refineries, etc."

The World Bank's completion report records the result: "in 2000-2001, significant progress had been made with implementation of Phase One of the privatization program, with the sale of FGN share holdings in eight PEs. This included two cement companies and two banks."

321.2 Sources

Guidelines, p. 1 (https://kwaracails.edu.ng/library/law/nigerian_laws/GUIDELINES_ON_PRIVATISATION.pdf). World Bank, Implementation Completion and Results Report ICR1418, Privatization Support Project, 28 February 2011, Annex, p. 37 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (A) for both texts. The order itself was not seen; we have the Guidelines' summary of it.

321.3 What this does not establish

Neither text gives the order's full terms, or which companies were sold in phase one, at what prices and to whom. The World Bank does not name them.

321.4 What runs the other way

This is the earliest dated record of his privatisation mandate, and it shows the direction came from the President, in writing, to him. The order was carried out, though in 2000 and 2001 rather than by December 1999. From the first day, Obasanjo shares the credit and the responsibility for the order of sales.

PART 322 — Why the law chose the Vice President: three accounts from inside and outside

322.1 What the record says

The Bureau's "Interviews" page in April 2003 showed "Alhaji Atiku Abubakar, GCON Vice President, Federal Republic of Nigeria Chairman, National Council on Privatization" with this quotation: "..... what we are trying to do is to demonstrate the Political will to implement our reform programme which we have been able to prove at the highest level which both the President and myself have been very committed to....."

Akin Kekere-Ekun, "Chairman, Technical Committee of the National Council on Privatization", in a presentation on the same site: "The President being the most powerful and popularly elected political figure has to be seen to be deeply committed to the program as well as being its chief canvasser for the effective management of the tensions resulting from the reform process. This informs the choice by legislation of the Vice-President as the Chairman of the Council as well as the overt support for, and interest shown by, the President in the work of the Council."

The World Bank: "Soon after assuming power in June 1999, the Obasanjo administration signaled its strong commitment to privatization ... A number of actions underscored this commitment: (a) the creation in July 1999 of the NCP chaired by the Vice President of Nigeria, reporting directly to the President". The Bank's evaluation office repeats that the Council was "chaired by the Vice President, to oversee the privatization program".

322.2 Sources

Bureau of Public Enterprises, Wayback captures of 10 April 2003 (https://web.archive.org/web/20030410135004id_/http://www.bpe.gov.ng:80/Interviews/interview.htm) and 14 June 2003 (https://web.archive.org/web/20030614030809id_/http://www.bpe.gov.ng:80/Interviews/Akin%20Presentation.htm). World Bank ICR, p. 19 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf); IEG review, 14 July 2011, p. 2 (https://documents.worldbank.org/curated/en/571471474572030652/pdf/000020051-20140624202211.pdf).

Grade (A) for each page. The full interview the 2003 page linked to was not captured.

322.3 What this does not establish

None of the three assesses how he performed as chairman. The quotation is his own description of his commitment, and the presentation and the Bank describe the design. "Creation in July 1999" refers to the Council's constitution under the new government; the Act dates from 1998 (Part 318).

322.4 What runs the other way

All three accounts present the chair as an expression of the President's authority, and he himself described the programme as joint, "both the President and myself", not as his own. That supports the view that the chair carried real weight. It also limits personal credit, since the Council reported "directly to the President", who sat above it.

PART 323 — The money did not go to the Council: the Privatisation Proceeds Account

323.1 What the record says

Section 19(1): "There is hereby establ ished in the Central Bank of Nigeria an account to be known as the Privatisation Proceeds Account into which shall be paid all proceeds re- ceived from the privatisation of public enterprises". The government's strategy document NEEDS (2004) adds: "The law setting up the National Council on Privatization stipulates that all proceeds from privatization be placed in the privatization proceeds account, which is automati- cally transferable into the consolidated revenue fund."

323.2 Sources

PE Act 1999, s. 19, p. 11 (https://www.policyvault.africa/wp-content/uploads/policy/NGA1733.pdf). National Economic Empowerment and Development Strategy, published as IMF Country Report 05/433, p. 99 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf).

Grade (A).

323.3 What this does not establish

The law does not show how the account was used. NEEDS's "automatically transferable" is not in the section 19 text we hold. Section 19(2) says the money is to be used "for such purposes as may be determine[d]", and the rest of the sentence is cut off in our copy.

323.4 What runs the other way

By law, proceeds went to an account at the central bank, not to the Council or its chairman. The only net figure found for what reached the government is the World Bank's US$939.3 million for the whole programme from 2001 to 2009 (Part 341).

SUPPLEMENT XL — The Council and Its Sales, Transaction by Transaction

> **Scope note.** The State House website (nigeriafirst.org) and the Bureau of Public Enterprises' website (bpe.gov.ng) carried the government's own account of the Council's decisions at the time. This dossier read thirty-three captures of the Bureau's site from 2002 to 2005 and twenty-five State House articles from 2003 to 2007 through the Internet Archive. They are the government's own press record, not minutes. Each Part says whether the article names him as presiding. No buyer named below is linked to him in any record, and this dossier draws no such link. Prices are those the government announced, and no valuation was found for any sale.

PART 324 — The World Bank: the Bureau took directions "from the NCP or from the President or the Vice President"

324.1 What the record says

The World Bank's completion report explains why no separate steering committee was set up for its project: the government "queried the value-added of a separate oversight committee that would comprise much the same institutional membership as the NCP. BPE, in particular, continued to take its directives from the NCP or from the President or the Vice President (and NCP Chair)."

The same page: "To a considerable extent in the early period of the project, the support provided to BPE by the NCP allowed them to proceed in spite of the institutional inertia and\or opposition that prevailed in some of the partner ministries".

324.2 Source

World Bank ICR, p. 21 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (A).

324.3 What this does not establish

The report does not say which directions came from him rather than from the President or the full Council, and gives no example.

324.4 What runs the other way

In his favour, an independent lender says the Council's backing let the Bureau push past ministries that resisted. The same passage also says directions could come from the Vice President personally, outside a formal Council decision, and from the President personally, outside the Council altogether. Either route leaves a chain of decision that is harder to audit. The Senate's later criticism of direct presidential approvals (Part 346) concerns the second route.

PART 325 — Workers: a labour policy in 2002, a public answer to the fear of capture in 2003, and a credit to his predecessor

325.1 What the record says

The USAID mid-term review of 2002: "The BPE, through the Labor Unit, has developed a labor policy that was accepted by the National Council on Privatization (NCP) in February 2002."

State House, "Atiku allays fears over privatisation", 10 September 2003: "Vice-President Atiku Abubakar on 9 September disclosed that Government is sensitive to the concerns of those who fear that the current privatisation exercise is in danger of being hijacked by a few privileged members of society. As evidence of this, he cited the recent increase in shares reserved for workers of privatised companies from one percent to 10 percent." He said "thus far implementation of the programme has not translated to the retrenchment of workers as had initially been feared", that the privatisation purchase loan scheme had been raised "from N10billion annually to N20billion", and that "Government has spent up to N1.5billion to pay the salary arrears and other entitlements of privatised Government agencies."

Six months earlier, a Bureau news page reported that he had unveiled "Zayyad House", the renamed Council secretariat, after "the former Chairman of Technical Committee on Privatisation and Commercialisation (TCPC), late Dr Hamza Rafindadi Zayyad". "The Vice President, who was represented by the Minister of State for Finance, Dr (Senator) Jibril Martins-Kuye, noted that the Obasanjo administration would not have had any sound economic logic or political will to continue with the programme if Dr Zayyad had failed to give it direction." The Bureau's head credited Zayyad with "the successful privatisation ... of 88 out of the 111 enterprises slated for partial or full privatisation".

325.2 Sources

USAID, mid-term review of the National Privatization Program, 2002 (https://docs.aiddata.org/ad4/pdfs/usaid-archive/txt/PDABY627.txt, main text). State House, 10 September 2003 (https://web.archive.org/web/20040119091452id_/http://www.nigeriafirst.org:80/article_1152.shtml). Bureau of Public Enterprises news page, captured 10 April 2003 (https://web.archive.org/web/20030410191455id_/http://www.bpe.gov.ng:80/documents/News%20Flash/FG%20has%20restated%20its%20determinat

Grade (A) for each record of what was said. His figures on worker shares and the loan scheme are untested: no Bureau document setting the 10 per cent reserve or the loan scheme was found.

325.3 What this does not establish

These records do not show that there were no job losses, and the World Bank later said "more careful calibration of the employment effects of a privatization program" was needed (Part 344). Nor do they show the content or effect of the 2002 labour policy. A minister read the Zayyad speech for him, and the words are attributed to him.

325.4 What runs the other way

The record shows him, in public and on the record, naming the fear that a "few privileged members of society" would capture the programme, and pointing to measures for workers and small investors. The labour policy is a decision of his council recorded by a donor, not by his office. In the speech read for him he also placed the programme's design in the TCPC years of 1988 to 1993, which limits any claim that it began with him (Part 318).

PART 326 — The Bureau's own counts in 2003 and 2004 did not add up and left the biggest items without a date

326.1 What the record says

State House, 25 June 2003: "The Director-General of the Bureau for Public Enterprises (BPE), Nasir El-Rufai, said on 24 June that the privatisation programme has yielded N57.6billion from 35 transactions in the last four years." The same article: "The sum of N23.9billion was realised from the privatisation exercise at the end of the first phase, out of which N20billion was remitted to Government, while N44.541billion represents gross earnings from the second phase."

State House, 8 January 2004: the Bureau "slated 11 companies for privatisation in the first quarter of 2004", including ALSCON, the Nigerian Unity Line, Afribank and the Daily Times; NITEL, the Ports Authority, NICON Insurance and others by the end of 2005; and "others on the long-term list have no terminal date ... National Electric Power Authority (NEPA), Nigeria Postal Service (NIPOST), Ajaokuta Steel Company".

326.2 Sources

State House, 25 June 2003 (https://web.archive.org/web/20040128050329id_/http://www.nigeriafirst.org:80/article_698.shtml) and 8 January 2004 (https://web.archive.org/web/20040327185845id_/http://www.nigeriafirst.org:80/article_2014.shtml).

Grade (A) for the records. Our arithmetic **(C)**: 23.9 + 44.541 = 68.441 billion naira, not 57.6 billion.

326.3 What this does not establish

Neither article gives net proceeds by year or explains why the figures differ. The "first phase" figure may include sales made before 1999. The 2004 article does not say whether the Council approved the timetable.

326.4 What runs the other way

The figures are the Bureau's own and inconsistent on their face, so this Section quotes them only as the Bureau's claim. The 2004 list is a fair point for him on one count: the power authority, the largest item, was formally a long-term project from the start, and its successor companies were sold in 2013, under another government.

PART 327 — The Daily Times: 96.5 per cent for N1.25 billion, ratified in June 2004

327.1 What the record says

State House: "The National Council on Privatisation (NCP) has ratified the bid offer of Folio Communications Ltd. to acquire 96.5 per cent Federal Government equity in the Daily Times of Nigeria PLC. NCP ratified the bid on Friday 18 June". An earlier item: "The Daily Times was sold for N1.25 billion to Folio Communications". Six firms had shown interest.

327.2 Sources

State House, 12 August 2004 capture (https://web.archive.org/web/20040812131314id_/http://www.nigeriafirst.org:80/article_2597.shtml) and 29 June 2004 capture (https://web.archive.org/web/20040629111044id_/http://www.nigeriafirst.org:80/article_2576.shtml).

Grade (A).

327.3 What this does not establish

The articles do not say who presided on 18 June 2004, or whether the price was fair.

327.4 What runs the other way

This was a completed sale with a published price and a named buyer, ratified by his council. Nothing found criticises it.

PART 328 — ALSCON: a preferred bidder at US$410 million in 2004, disqualified later, and a Supreme Court ruling for that bidder in 2012

328.1 What the record says

State House, 15 June 2004: the Aluminium Smelter Company of Nigeria "went to BFI Group, a United States based company of Nigerian investors, for $410million. ... The BFI Group/Daewoo Corporation emerged as preferred bidder ahead of Rusal (Bratsk) Aluminium of Russia, which was disqualified in the open auction sale based on its conditional bid offer. ... Both bids would have to be ratified by the National Council of Privatisation."

The Moscow Times, reporting a Reuters account on 9 July 2012: BFI "was later disqualified by the Bureau of Public Enterprises"; "RusAl acquired a 75 percent stake in ALSCON in 2007 for about $205 million"; and the Supreme Court "ordered that BPE revert to the original preferred bidder and BFI Group pay the agreed price of $410 million", with Justice John Fabiyi giving the lead judgment.

328.2 Sources

State House, 29 June 2004 capture (https://web.archive.org/web/20040629111044id_/http://www.nigeriafirst.org:80/article_2576.shtml). The Moscow Times, 9 July 2012 (https://www.themoscowtimes.com/2012/07/09/nigeria-orders-rusal-asset-returned-a16139).

Grade (A) for the 2004 record. **Grade (B)** for the later litigation; the judgment (SC.12/2008 on press accounts) was not obtained.

328.3 What this does not establish

Neither record says who decided to disqualify BFI, or when the sale to Rusal was approved, and neither names the Vice President. The 2007 sale may fall after he left office on 29 May 2007; the press account gives no exact date.

328.4 What runs the other way

A sale begun under his council ended with the Supreme Court ruling against the Bureau's handling of it. As reported, the finding was against the agency, and no record found attributes the disqualification to him.

PART 329 — The 38th meeting, 4 October 2004, "presided over by its Chairman, Vice President Atiku Abubakar"

329.1 What the record says

State House: "The decision was taken at the 38th meeting of the NCP, which took place at the State House in Abuja. The meeting was presided over by its Chairman, Vice President Atiku Abubakar." The decisions listed: liquidation of "Nigeria Paper Mills Limited, Jebba and Nigeria Sugar Company, Bacita"; "modalities for divesting Federal Government shares in 11 oil service companies through private placement"; Afribank to offer shares before the government sold its own; sale of bonus shares of NAL Bank; liquidation of Nigeria Hotels Limited; privatisation of Abuja International Hotels; and "De-listing the Federal Medical Centre, Gombe from privatisation to partial commercialisation." The article adds: "The NCP is the highest decision and policy-making organ of Government's privatisation programme. It reports directly to the President."

329.2 Source

State House, 21 October 2004 capture (https://web.archive.org/web/20041021003853id_/http://www.nigeriafirst.org:80/article_3085.shtml).

Grade (A).

329.3 What this does not establish

The article gives no price and does not say how any member voted.

329.4 What runs the other way

Here a numbered meeting, with him in the chair and a list of decisions, lets credit and responsibility be placed. Taking a federal hospital off the sale list in favour of partial commercialisation is a decision some critics of privatisation would count in his council's favour. The oil service companies approved for sale here were sold "ahead of schedule" by September 2007 (Part 337).

PART 330 — The 39th meeting, 6 December 2004: environmental checks, and no more state governments as majority buyers

330.1 What the record says

State House, "NCP charts new course on privatisation": "At its 39th meeting on 6 December, the National Council on Privatisation (NCP), in a bid to speed up the privatisation of refineries, opted to revisit earlier expressions of interest and short-list prospective bidders. Presided by its Chairman, Vice President Atiku Abubakar". Other decisions: an environmental impact assessment for enterprises to be privatised; "Henceforth state governments or their agencies will no longer be allowed to operate as core investors or majority shareholders in privatised enterprises. However, states can own shares up to 24 percent"; sale of the government's 60 per cent in the National Aviation Handling Company by public offer; and Fidelity Bank Consortium as adviser for the 47.64 per cent holding in Capital Hotel, the Abuja Sheraton. The meeting also decided that enterprises awaiting sale "should avoid incurring fresh liabilities, such as taking loans".

330.2 Source

State House, 24 December 2004 capture (https://web.archive.org/web/20041224135154id_/http://www.nigeriafirst.org:80/article_3280.shtml).

Grade (A).

330.3 What this does not establish

The article does not show that the refinery sale went ahead, and on the records found it did not (Part 337).

330.4 What runs the other way

The environmental rule and the cap on state ownership are public-interest policy decisions taken with him in the chair. The rule against new loans sits awkwardly with the Council's approval, a few weeks earlier, of a N14 billion drawdown by NITEL (Part 352).

PART 331 — NICON: a pre-sale board with a member from his office, and two sales for US$151.888 million

331.1 What the record says

State House, February 2005: "Vice President Atiku Abubakar on 15 February in Abuja inaugurated the Technical Board for NICON Insurance Corporation (NICON). In line with Government's plan to privatise the Corporation, the Board has been mandated to expedite the process to ensure that a core investor sale is completed this year (2005)." Members: "Dr Julius Bala, Director General, Bureau of Public Enterprises (Chairman); Mr Nath Yaduma (Office of the Vice-President); Mr Danladi Kefasi (Accountant General's Office); Ms Prisca Soares (Managing Director, NICON Insurance Corporation); Dr Paul Idornigie (General Counsel, NCP Secretariat)."

State House, "Nicon Hilton, Nicon Insurance sold for $152 million", October 2005: Capital Leisure and Hospitality Limited "offered $105 million for the Federal Government's 51 per cent equity holding in the hotel"; African Properties was reserve bidder at "$87.5 million". NICON Insurance "was also sold to a consortium of local companies, Assurance Acquisition Limited ... offering $46.888 million for 70 per cent equity". The NCP Technical Committee chairman set deadlines for payment. "Capital Leisure and Hospitality limited is partly owned by Transnational Corporation."

331.2 Sources

State House, 22 February 2005 capture (https://web.archive.org/web/20050222044808id_/http://www.nigeriafirst.org:80/article_3572.shtml) and 18 December 2005 capture (https://web.archive.org/web/20051218083706id_/http://www.nigeriafirst.org:80/article_4909.shtml).

Grade (A). Our arithmetic **(C)**: 105 + 46.888 = 151.888 million dollars; the headline rounds it to 152.

331.3 What this does not establish

The records say nothing about Mr Yaduma's part beyond membership, or about who owned Transnational Corporation. They make no link between either buyer and Atiku.

331.4 What runs the other way

His office sat directly on a pre-sale board, a closer tie than most records show. The board met its brief, and both sales were announced within the year. The World Bank lists "legal disputes with stakeholders (Nicon Hilton Hotel)" among the causes of delay in the programme (Part 343).

PART 332 — The oil and gas policy, July 2005: endorsed by the Council, not carried out in his term

332.1 What the record says

State House, "Privatisation Council endorses oil and gas policy": "The National Council on Privatisation (NCP) on 4 July endorsed the National Policy on Oil and Gas". The policy "proposes the replacement of the Nigerian National Petroleum Corporation (NNPC)" with five bodies and recommends "full deregulation of the downstream sector". "The National Council on Privatisation is the policy making body supervising the nation's privatisation programme. The Vice President heads it."

332.2 Source

State House, 29 May 2006 capture (https://web.archive.org/web/20060529200428id_/http://www.nigeriafirst.org:80/article_4372.shtml).

Grade (A).

332.3 What this does not establish

The article says he "heads" the Council but not who was in the chair on 4 July 2005, so it does not show that he presided. Nor does it show that the policy was carried out.

332.4 What runs the other way

The break-up of the national oil corporation was not carried out while he was in office, and the Petroleum Industry Act came in 2021. The endorsement records an intention, not a result.

PART 333 — The 43rd meeting, 12 December 2005: Eleme for US$225 million, and a "fit and proper" test that brought in the EFCC

333.1 What the record says

State House: "The National Council on Privatisation (NCP) at its 43rd meeting presided over by Vice President Atiku Abubakar on 12 December in Abuja". Decisions: "Seaforce Shipping Company Limited as the preferred bidder for the National Unity Line with the bid price of US$20million and Indorama as core Investor for Eleme Petrochemical Company Limited for $225 million"; a new Solid Mineral Sector Policy; a Hamza Zayyad Foundation with a board chaired by General Yakubu Gowon; recapitalisation of the Mint with N5 billion; a privatisation procedure manual and environmental policy; and "a core investor selection process that would entail a fit and proper evaluation of prospective bidders. Regulatory and financial agencies to be involved in the process of the evaluation include; Central Bank of Nigeria, NDIC, SEC, CAC, NIC, SSS, NDF, NIA and EFCC."

333.2 Source

State House article dated 14 December 2005, captured 30 June 2007 (https://web.archive.org/web/20070630091111id_/http://www.nigeriafirst.org:80/article_5251.shtml).

Grade (A).

333.3 What this does not establish

The article does not show that every later sale used the fit and proper test, or what the test found in any case.

333.4 What runs the other way

The government's own record gives two points in his favour. Eleme was the largest single sale in the World Bank's proceeds table (Part 342), and it was approved at a meeting he chaired. The "fit and proper" rule, which put the central bank, the securities regulator, the security services and the EFCC into the vetting of buyers, was adopted with him in the chair, after the World Bank had noted doubts about one preferred bidder's "integrity" (Part 343). The rule guards against the capture he had been asked about in 2002 (Part 338).

PART 334 — The refineries: offered in 2003, revisited in 2004, still to be sold at the end of 2005

334.1 What the record says

State House, 16 October 2003: the Bureau "has invited investors to bid for shares in Nigeria's three refineries". State House, 3 November 2003: the administration "has directed the BPE to privatise at least one refinery before the end of this year". At its 39th meeting in December 2004 the Council "opted to revisit earlier expressions of interest" (Part 330). The government's Policy Statement to the IMF of 6 October 2005: "The Port Harcourt refinery would be offered for sale, with the opening of the financial bid expected by December 2005".

334.2 Sources

State House captures of 29 May 2004 (https://web.archive.org/web/20040529190259id_/http://www.nigeriafirst.org:80/article_1376.shtml) and 6 January 2004 (https://web.archive.org/web/20040106194738id_/http://www.nigeriafirst.org:80/article_1496.shtml). IMF Country Report 05/432, Policy Statement, p. 40 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf).

Grade (A) for each record. **Grade (C)** for our conclusion that no refinery sale was completed in his term: no record found reports one.

334.3 What this does not establish

None of the records gives a reason why the sales did not happen.

334.4 What runs the other way

The refineries were a declared priority, and the deadlines of 2003 and 2005 were missed. The failure belongs to the President who gave the direction, the Bureau that ran the sale and the Council he chaired. No record puts it on one of them alone.

PART 335 — Ajaokuta Steel: under a ten-year concession, its sale "on hold"

335.1 What the record says

The Bureau's company sheet for Ajaokuta Steel Company, dated 26 April 2005: "The plant is about 95% technically completed"; "The FGN has entered into a concession agreement with Solgas energy of USA for a period of ten year to manage and operate the plant." "Privatization Status: The privatization program is on hold". The contact given is "Mrs. Irene Chigbue ... Director General".

335.2 Source

Bureau of Public Enterprises, Wayback capture of 27 July 2005 (https://web.archive.org/web/20050727012846id_/http://www.bpe.gov.ng:80/CGI-BIN/companies/Natural%20Resources/Basic%20Metals/Ajaokuta%20Steel%20Company%20Ltd..htm).

Grade (A).

335.3 What this does not establish

The sheet does not say who approved the concession. A State House headline referred to a "pact with SOLGAS", but the article was not opened, and the concession agreements were not obtained. No record found names the Vice President or the Council in the Ajaokuta decision.

335.4 What runs the other way

Ajaokuta is often cited as a failure of privatisation. On this record it was not sold in his term at all. It was placed under a concession and its sale was suspended, and the 2004 timetable had already put it on the long-term list with "no terminal date" (Part 326).

PART 336 — Power: a reform law delayed by "high-level political review", which then made his council the legal actor

336.1 What the record says

The World Bank: "Political Review Delayed Electric Power Sector Reform: There was a long delay in the passage and enactment of the Power Sector Reform Act in the National Assembly due to high-level political review. This delayed subsequent actions such as the setting up of sector regulation and NEPA's commercial unbundling." Its evaluation office adds that the delay was "due to political resistance. There was also intense resistance to reform from the labor unions."

The Electric Power Sector Reform Act, signed "CHIEF OLUSEGUN OBASANJO, GCFR ... 11th Day of March, 2005", gives the work to the Council. Section 1: "The National Council on Privatisation shall, not later than six months after the coming into force of this Act, take such steps as are necessary under the Companies and Allied Matters Act to incorporate a company, limited by shares, which shall be the initial holding company for the assets and liabilities of[ ]the Authority." Section 8 provides for "such number of additional companies ... as the National Council on Privatisation may deem appropriate, which shall be the

succe[ssor companies]". Section 24(1): "The National Council on Privatization may, at any time and by such means as it deems appropriate, begin the process of privatisation of the successor companies". The government told the IMF in October 2005 that it "will unbundle NEPA into 18 successor companies by end December 2005".

336.2 Sources

World Bank ICR, p. 21 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf); IEG review, p. 3 (https://documents.worldbank.org/curated/en/571471474572030652/pdf/000020051-20140624202211.pdf). Electric Power Sector Reform Act 2005, ss. 1, 8 and 24 and assent page, pp. 6, 9, 14 and 56 (https://www.nbet.com.ng/pdf/EPSRA2005.pdf). IMF Country Report 05/432, p. 40 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf).

Grade (A). Bracketed letters are gaps in our copy of the Act.

336.3 What this does not establish

The Bank names no one as the source of the "high-level political review" that delayed the bill. Nor does the record show what the Council did under the 2005 Act before May 2007.

336.4 What runs the other way

The statute made the Council he chaired the body that would create the successor companies to the power authority. The sale of those companies came in 2013, six years after he left office. Both World Bank reports single out power as a weak point, and it is the sector where his council had the clearest legal job and the least recorded result.

PART 337 — The oil service companies: approved for sale with him in the chair in 2004, sold "ahead of schedule" by 2007

337.1 What the record says

At the 38th meeting on 4 October 2004, with him presiding, the Council approved "modalities for divesting Federal Government shares in 11 oil service companies through private placement" (Part 329). The government's letter to the IMF of 26 September 2007: "Following the successful sale of the eight oil service companies ahead of schedule, further progress has been made in the power sector. Following the appointment of the National Commission on Privatization, concessioning of the Transmission Company of Nigeria is underway."

337.2 Source

Letter of intent to the IMF, 26 September 2007, p. 7 (https://imf.org/External/NP/LOI/2007/nga/092607.pdf).

Grade (A).

337.3 What this does not establish

The letter does not say when the eight sales closed, or whether they were the same companies as the eleven of 2004.

337.4 What runs the other way

The 2007 letter was written under President Yar'Adua. It refers to a "National Commission on Privatization" (sic) and does not credit the previous Council. The World Bank says the Council was not functioning in the months before the 2007 election (Part 347), so the final approvals may not have been his council's. The method of sale was approved with him in the chair.

PART 338 — 2002: an editor asked whether he was "buying up the country using fronts"; the Bureau's head said there was "absolutely no evidence"

338.1 What the record says

This column is set out in Section B (Part 105), because it is the earliest record of a suspicion that later surfaced in the 2006 dispute. In short: the Bureau's own site carried, in April 2003, a Guardian column by Paul Nwabuikwu describing an editors' briefing at which "one of the editors hit the director-general with a point blank question: 'Is it true that Vice President Atiku Abubakar is buying up the country using fronts?'" The columnist called the idea "rumour, speculation, guess". Nasir el-Rufai answered that the Bureau "has absolutely no evidence that the VP is doing any of the things that are whispered against him", adding: "we are not God, we can only deal with the facts at our disposal".

338.2 Source

Paul Nwabuikwu, "El-Rufai's unlikely revolution", The Guardian, reproduced on the Bureau's site, Wayback capture of 10 April 2003 (https://web.archive.org/web/20030410191513id_/http://www.bpe.gov.ng:80/documents/News%20Flash/El-Rufai's%20unlike%20revolution.htm).

Grade (B). A columnist's account of a briefing held the year before.

338.3 What this does not establish

The column does not establish that any rumour was true. It calls it rumour itself, and the head of the agency that ran the sales said he had no evidence. This dossier does not repeat the rumour as fact and found no record that supports it.

338.4 What runs the other way

The only official answer on record, from the man then running the sales, is "absolutely no evidence". The column also shows that the suspicion existed by 2002, four years before the break with the President, and that the Bureau's head confined his answer to the facts he had. This Part reports both points as the column gives them.

SUPPLEMENT XLI — What the Evaluators Said

> **Scope note.** Three outside bodies looked at the programme while it ran or soon after: USAID in a mid-term review in 2002, the IMF in its 2005 and 2006 papers, and the World Bank in its completion report of 28 February 2011 and its evaluation office's review of 14 July 2011. The World Bank project ran from 2001 to December 2009, so its totals include two and a half years after he left office. The Senate's ad hoc committee on privatisation from 1999 to 2011 reported in 2011, but its report was not obtained; it is known here only through quotations by SERAP and testimony reported by Vanguard.

PART 339 — USAID in 2002 credited the Bureau's Director-General, and did not name the Vice President

339.1 What the record says

USAID's mid-term review, with field work from 27 May to 8 June 2002: "much of the success of the Core Team concept can be traced to the concerted effort that BPE's top management put into making sure that it would work. Embracing the concept was more than just willingness on the part of BPE's Director General, Mr. Nasir el Rufai, but his vision and leadership made it work". On the conditions for success: "First of all, the political will of the Executive Branch charged with economic reform is critical." And on risk: "BPE's transaction ability, as an institution closely tied to the current administration, could collapse if an outsider ... replaced the Director General."

339.2 Source

USAID, mid-term review of the National Privatization Program, 2002, executive summary (https://docs.aiddata.org/ad4/pdfs/usaid-archive/txt/PDABY627.txt, AidData text copy).

Grade (A).

339.3 What this does not establish

The review does not show that the Council's chairman played no part. By agreement it looked only at the Bureau's "Core Team" and its procedures.

339.4 What runs the other way

The review praises the programme's professionalism and gives the credit to the Bureau's head by name. It does not name the Vice President, and the nearest it comes to him is "The political will of the Executive Branch".

PART 340 — The IMF in 2005: "The privatization process is transparent"; and whom the IMF met

340.1 What the record says

The IMF staff report on Nigeria's request for a Policy Support Instrument, December 2005: "The authorities have developed a realistic program to accelerate the pace of privatization. Their aim is to privatize, or offer for concession 21 enterprises in 2005 and 2006. The privatization process is transparent. The bidding process involves a combination of technical analysis of bids and a financial analysis based on offered price."

In April 2006 the IMF's Deputy Managing Director, Anne Krueger, said on the Board's first review: "Substantial progress has been made in implementing the authorities structural agenda, including an ambitious bank consolidation, the liberalization of Nigeria's import tariff regime ... continued efforts to reduce corruption, and progress in restructuring and privatizing state-owned enterprises."

340.2 Sources

IMF Country Report 05/432, p. 16 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf). IMF Press Release 06/73, 17 April 2006 (https://www.imf.org/en/news/articles/2015/09/14/01/49/pr0673).

Grade (A).

340.3 What this does not establish

The passage is not an audit of any sale. It is the staff's general description of the bidding method.

340.4 What runs the other way

The same report lists the officials the IMF team met: the Finance Minister, the Minister of the Federal Capital Territory, the CBN Governor and the President's economic adviser (Part 369). The Vice President is not on the list, so the IMF formed its favourable view of the process without talks with the Council's chairman. The Board's praise for privatisation names no Nigerian official.

PART 341 — The World Bank's count: 109 completed transactions, US$1.89 billion gross, US$939.3 million net

341.1 What the record says

The completion report's results table: "165 privatizations taken to the point of sale with 109 transactions completed generating US$1.89 billion". The text: "the project greatly expanded private sector investment through the privatization of 109 transaction with gross proceeds amounting to US$1.89 billion at the current exchange rate (Indicator 1).Of this amount, the net proceeds reverted to the Federal Government after credit payments and other obligations amounted to US$ 939.3 million".

341.2 Source

World Bank ICR, pp. 7 and 26 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (A). Our arithmetic **(C)**: 939.3 / 1,890 = 49.7 per cent.

341.3 What this does not establish

The report does not say how much of this fell between 1999 and May 2007. The project ran to December 2009, and the totals cover the whole project period.

341.4 What runs the other way

In his favour, the report documents a large programme of completed sales, which supports "we sold off scores" (Part 315). Against him, the totals are not his alone, and about half of the gross proceeds went on the debts and obligations of the companies sold before anything reached the government.

PART 342 — The largest sales by proceeds: Eleme first

342.1 What the record says

The World Bank's table of privatisation proceeds, in US$ millions with the share of the total:

SALE	US$ MILLION	SHARE
Eleme Petrochemicals	225	11.9%
Oando	195	10.3%
Ports concessions	115	6.1%
Lafarge WAPCO	26	1.4%
Ashaka Cement	18	1.0%
First Bank	9	0.5%
NTM	9	0.5%
Dana Steel	8	0.4%
NAHCO	8	0.4%
Union Bank	8	0.4%
CCNN	6	0.3%
Sub-total of sample	627	33.2%
All other privatisations	1,263	66.8%
Total	1,890	100%

342.2 Source

World Bank ICR, p. 28 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf; the table spells "Eleme Pterochem").

Grade (A). Re-added **(C)**: 225 + 195 + 115 + 26 + 18 + 9 + 9 + 8 + 8 + 8 + 6 = 627; 627 + 1,263 = 1,890.

342.3 What this does not establish

The table does not show whether any price was fair. The Bank gives no valuation analysis, and no valuation was found for any of these sales.

342.4 What runs the other way

The largest single item, Eleme, was approved at the meeting he chaired on 12 December 2005 (Part 333). The Senate's 2011 committee criticised several sales (Part 346), but no Senate finding on Eleme itself was found.

PART 343 — The World Bank's list of what went wrong: bidders who could not pay, and one whose "integrity" was in doubt

343.1 What the record says

The completion report: "Implementation of the Phase 2 including the full divestiture of FGN shares in over 60 companies operating in competitive markets was slower than expected. This was due to various factors, including: inability of preferred bidders to pay (e.g. NITEL); failure of preferred bidders to pay on time (NAFCON, and Iwopin Pulp and Paper Co.); insufficient investor interest (Central Hotel Kano); concerns over the preferred bidder's integrity (Volkswagen AG), and legal disputes with stakeholders (Nicon Hilton Hotel)." In the results table: "NITEL had been privatized with FGN. FGN cancelled the sale after successful company failed to fulfill post privatization commitments."

343.2 Source

World Bank ICR, pp. 7 and 21 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (A).

343.3 What this does not establish

The report does not say that the Council or its chairman caused these failures. The Bank puts them down to bidders and to disputes.

343.4 What runs the other way

The failures happened while his council was in charge. The Bank's lessons (non-refundable deposits, payment before transfer and better checks on buyers, Part 344) imply that the early procedures were too weak, and the Council's own answer, the "fit and proper" test of December 2005, came after the problems on this list (Part 333).

PART 344 — "Moderately Satisfactory": the rating, the Council's weakness as a steering body, and the lessons

344.1 What the record says

The ratings: "Outcomes: Moderately Satisfactory Risk to Development Outcome: Substantial Bank Performance: Moderately Satisfactory Borrower Performance: Moderately Satisfactory". The evaluation office: "On balance, outcome is rated moderately satisfactory"; "The main achievements in telecommunications access and in privatization are likely to be sustained . On the other hand, political and entrenched vested interests slowed project implementation especially in the power sector".

On the Council: "The NCP did not sufficiently serve as a Project Steering Committee and the stakeholders did not want to establish what was perceived as a duplicative entity. This inhibited effective Monitoring and Evaluation coordination across key government partners".

The lessons: "Having a political champion at the senior Government level is an important factor for the success of a project"; "There were strong champions of privatization at senior political and bureaucratic level of administration throughout a series of political and economic phases over the past 11 years." Also: "more careful calibration of the employment effects of a privatization program and communication of this to stakeholders woul[d]" have helped; and on risk, "securing bidders' credibility and commitment through the enforcement of the collection of non-refundable deposits; (b) mitigating the risk of non-payment for shares by ensuring that sale proceeds are received before the coming into force of the sale and purchase agreement and before transfer of assets".

344.2 Sources

World Bank ICR, pp. 5, 20 and 38 to 40 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf); IEG review, p. 4 (https://documents.worldbank.org/curated/en/571471474572030652/pdf/000020051-20140624202211.pdf).

Grade (A).

344.3 What this does not establish

The rating is not a rating of the Vice President. It applies to a World Bank project that supported the programme from 2001 to 2009, and the Bank names none of the "champions". The steering point concerns monitoring of the Bank's project, not the Council's statutory work.

344.4 What runs the other way

The Bank gave a middle rating, which describes neither the "most courageous" programme of his memoir nor a failure. The "champions" passage can be read in his favour, since he chaired the Council for most of the eleven years it covers, but it does not name him. Its criticism of the Council as a steering committee is one of the few direct criticisms of the Council in an independent evaluation.

PART 345 — Nasir el-Rufai in 2011: approvals "were sought and received from the National Council on Privatisation ... then chaired by Vice-President Atiku Abubakar"

345.1 What the record says

Vanguard, 25 November 2011, carried a statement for Nasir el-Rufai answering the Senate committee's report: "as BPE DG, approvals for privatisation issues were sought and received from the National Council on Privatisation, NCP, then chaired by Vice-President Atiku Abubakar. That was the requirement of the law, and BPE's compliance with it during his leadership was total."

345.2 Source

Vanguard, 25 November 2011 (https://www.vanguardngr.com/?p=221946).

Grade (B). A press report of his statement.

345.3 What this does not establish

The statement does not show that every sale in his time was sound. It confirms only that the Council, with Atiku in the chair, approved the sales of 1999 to 2003.

345.4 What runs the other way

By placing the approvals with his council, the statement supports the claim that the programme ran through him. It also makes him the chairman of the body that approved sales the Senate later criticised. El-Rufai made it while defending his own record, at a time when he and Atiku were political opponents.

PART 346 — The Senate's 2011 report, as SERAP quoted it: criticism aimed mainly at presidential directives and the Bureau

346.1 What the record says

SERAP's letter of 1 December 2017, published by TheCable on 3 December 2017, quotes the report of the "Senate Ad-Hoc Committee on Investigation of the Privatisation and Commercialisation Activities of the Bureau of Public Enterprise (BPE) from 1999 to 2011": "Many cases of presidential directives/interference ... affected the process of core investor selection"; "The BPE was negligent and ineffective in monitoring of privatised companies"; "A total sum of N301bn was realised as proceeds of privatisation from 1999 to 2011"; and "Former Director-General of BPE, Mrs Irene Nkechi Chigbue sought and received direct approvals of former President Olusegun Obasanjo for many privatisation transactions, in violation of Section 11 of the Public Enterprise Act". Sweetcrude reported on 29 December 2011 that the Senate adopted the report and directed the removal of the then Director-General of the Bureau.

346.2 Sources

TheCable, 3 December 2017 (https://thecable.ng/serap-asks-buhari-to-probe-privatisation-of-public-enterprises-since-1999). Sweetcrude, 29 December 2011 (https://sweetcrudereports.com/nigerias-electricity-workers-commend-senate-for-decision-on-privatisation/).

Grade (B). The report itself was not obtained.

346.3 What this does not establish

The quotations contain no finding against Atiku personally, and none of the quoted passages names him. No prosecution of anyone named in them was found.

346.4 What runs the other way

In this, the main official criticism of the programme, the quoted passages place the problems mostly outside the Council he chaired. They point to presidential directives and to direct approvals obtained from the President in breach of section 11, which gives the approving power to the Council. The full report may say more about the Council's own decisions, and until it is read this Section cannot say that it does not.

PART 347 — The Council stops working: the Bureau's heads in 2011, and the World Bank's note on the months before the election

347.1 What the record says

Section B (Part 156) sets out this testimony in the context of the break with the President. In short: Vanguard reported on 14 August 2011 that the former Director-General Irene Chigbue told the Senate committee that "the sour political relationship between Obasanjo and Abubakar at the end of 2006 killed the process", and that "the BPE didn't bypass the former vice president, who was the chairman of the National Council on Privatisation, NCP, the BPE supervisory body, until 2007." The serving Director-General, Bolanle Onagoruwa, said the feud "led to the BPE bypassing Atiku", so that "all documents were now passed straight to the former president who gave all the approvals without inputs from Atiku." Julius Bala said the Bureau, "rather than write or relate with Atiku, would 'write straight to Obasanjo'".

The World Bank, without naming either man: "May 2007 Presidential election and the change of administration: The absence of a functioning NCP in the months leading up to the election, and the delay in re- launching of NCP after the election slowed project activities." And: "There was, particularly in the run-in to the 2007 elections, especially strong and broad stakeholder factors at play with respect to key transactions".

347.2 Sources

Vanguard, 14 August 2011, Wayback capture (https://www.vanguardngr.com/2011/08/obasanjo-atiku-killed-privatisation-chigue/). World Bank ICR, p. 22 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (B) for the testimony as reported. **Grade (A)** for the World Bank text.

347.3 What this does not establish

The reported testimony does not give the committee's conclusions about these sales, or say which side was to blame for the split. The World Bank does not mention the dispute at all.

347.4 What runs the other way

The World Bank's text, an independent record, supports the testimony that the Council stopped functioning before the election. For the years before 2007 the testimony confirms he chaired the Council when the earlier sales were approved, so any criticism of those sales concerns a council he led. For the last months the witnesses say the sales went round him, and approvals of early 2007 should then not be counted as his council's, in credit or in blame.

SUPPLEMENT XLII — NITEL

Scope note. The national telephone company, Nigerian Telecommunications PLC, and its mobile arm M-Tel were on the First Schedule for sale of 51 per cent to a core investor (Part 318). Two sale rounds ran under his chairmanship, in 2001 and 2005, and a management contract ran between them. The records are the Bureau's transaction pages and news summaries, the Bureau head's speech of 2003 and the State House pages. The reported 2006 sale to Transnational Corporation and its later reversal are not covered by any primary record found; the Bureau's web captures stop in 2005. NITEL also appears in the American case against Congressman William Jefferson, which is covered in Section A.

PART 348 — 13 November 2001: a public auction for 51 per cent, won at US$1.317 billion

348.1 What the record says

The Bureau's "Transaction Monitor Details For NITEL": financial bids for 51 per cent of NITEL were opened on 13 November 2001 at the NICON Hilton in Abuja. Bidders: Investors International (London) Limited, Newtel Consortium and Telnet Consortium. Final round: Investors International "$1.317 Billion", Newtel "$1.070 Billion", Telnet "$1.310 Billion". "Preferred Bidder : Investors International(London) Limited Reserved Bidder : Telnet Consortium".

348.2 Source

Bureau of Public Enterprises, Wayback capture of 28 March 2002 (https://web.archive.org/web/20020328020650id_/http://www.bpe.gov.ng:80/Templates/Trans_Details.htm).

Grade (A).

348.3 What this does not establish

The page does not say why the sale failed. The World Bank records only that "FGN cancelled the sale after successful company failed to fulfill post privatization commitments", and lists NITEL as a case of "inability of preferred bidders to pay" (Part 343).

348.4 What runs the other way

The auction was open, ran in two rounds and had a public result recorded at the time. On the World Bank's account the sale failed because the winning bidder could not pay, and the Bank found no fault in the Council. Its lesson about collecting deposits and taking payment before transfer (Part 344) points at this sale.

PART 349 — December 2002: he called the failed NITEL sale the one "setback" in telecoms, and gave a licence figure of "more than N130 billion"

349.1 What the record says

A Bureau news summary of December 2002, from the Nigerian Tribune: "Vice President Atiku Abubakar has disclosed that more than N130 billion accrued into the coffers of the FG from the telecommunication licenses auctioned by the National Communication Commission (NCC). ... He lamented that the only temporary set back to the reform effort of the FG in the communications sector was the inability of NCP to conclude the core investor sale of 51 percent of NITEL shares worth more than N175 billion." The same summary reports that legal constraints in NITEL's Memorandum and Articles "prevented Vice President Atiku Abubakar from inaugurating members of the board of the company last Tuesday as scheduled."

The regulator gives its auction result in dollars: US$285 million a licence, and "over USD $1 billion" in all (Part 357).

349.2 Sources

Bureau of Public Enterprises, Wayback capture of 8 December 2002 (https://web.archive.org/web/20021208033704id_/http://www.bpe.gov.ng:80/documents/News%20Flash/bpe_news1.htm). NCC final result, 19 January 2001 (https://ncc.gov.ng/media/572/view).

Grade (B) for his words, a press report compiled by the Bureau. The comparison is ours **(C)**.

349.3 What this does not establish

The report does not establish the licence revenue in naira. No record of the payment dates and exchange rates was found, and N130 billion may include fixed wireless and other licences. The order of magnitude is consistent with US$1 billion or more at the exchange rates of the period, and this Section does not test it further.

349.4 What runs the other way

On this report he accepted in public, in 2002, that his own council had failed to close the NITEL sale. He was speaking against his own interest, and the remark is fairly counted as candour.

PART 350 — The Pentascope management contract: the one transaction where a record names him as the approver

350.1 What the record says

The Bureau Director-General's speech at the signing of the NITEL management contract with Pentascope, 2003: "The key Heads of terms for the transaction were at every point approved by the NCP. The evaluation process and criteria and the evaluation report leading up to the final interviews with 3 short-listed companies and the emergence of Pentascope as the Preferred Bidder were also approved by the Chairman of the Council. Prior to the approval by the

Chairman of the Council, His Excellency the Vice President, the evaluation report prepared by the Bureau's advisers, PricewaterhouseCoopers of London, was presented to the NITEL Board on January 15, 2003, and after debate duly approved by the Board."

350.2 Source

Bureau of Public Enterprises, Director-General's speech at the Pentascope signing, Wayback capture of 3 April 2003, p. 8 of 13 (https://web.archive.org/web/20030403063447id_/http://www.bpe.gov.ng:80/documents/DG's%20Speech-pentascope.pdf).

Grade (A).

350.3 What this does not establish

The speech does not show that the choice was wrong or that anything improper happened. It describes a procedure in which external advisers reported, the board voted and he then approved.

350.4 What runs the other way

This is one of the very few records that names him personally as the approver of a particular transaction, and it ties him to a contract that did not lead to a sale (Part 353). The same record shows that what he approved had passed through international advisers and the company's board first.

PART 351 — Pentascope's reported fee, the opposition to its NITEL role, and a monitor appointed in 2004

351.1 What the record says

A Bureau news summary of 4 February 2003 quoted BusinessDay, "Groups Resist Pentascope's Bid For NITEL": "huge opposition is massing against the purported interest of Pentascope International in the acquisition of 51 percent equity stake in NITEL". It quoted The Punch: "Pentascope International ... would be entitled to $12 million for the three years that the initial contract is expected to run. However, an annual package of $4 million, would be payable to the contractors if their target set for each year is met."

In November 2004 the government appointed Accenture "to monitor the management contract with Dutch firm, Pentascope and ensure delivery" (State House, 26 November 2004).

351.2 Sources

Bureau of Public Enterprises, Wayback capture of 11 February 2003 (https://web.archive.org/web/20030211091118id_/http://www.bpe.gov.ng:80/documents/News%20Flash/bpe_news2.htm). State House, 30 November 2004 capture (https://web.archive.org/web/20041130084349id_/http://www.nigeriafirst.org:80/article_3241.shtml). A Pentascope performance-targets document was also captured (https://web.archive.org/web/20030424014926id_/http://www.bpe.gov.ng:80/documents/Performance%20Targets-pentascope.pdf); it sets targets, not fees.

Grade (B) for the fee and the opposition, press reports compiled by the Bureau. **Grade (A)** for the monitor.

351.3 What this does not establish

The reports do not establish the contract's actual terms, because the contract was not obtained.

351.4 What runs the other way

The fee was reported as partly tied to performance, and the contract was put under an outside monitor, so the government was checking it. The opposition in 2003 concerned a reported interest in buying the company, and the record does not show that this interest went anywhere.

PART 352 — November 2004: a N14 billion loan drawdown for NITEL, approved "on the condition that it would be monitored"

352.1 What the record says

State House, 26 November 2004: the government gave NITEL's management "permission to draw down N14billion out of N40b credit facility it negotiated with local banks"; the Bureau's Director-General said "the National Council of Privatisation (NCP) had given its approval to the loan facility on the condition that it would be monitored to ensure that there were no leakages". The deadline for expressions of interest in 51 per cent of NITEL was extended to 28 January 2005.

352.2 Source

State House, 30 November 2004 capture (https://web.archive.org/web/20041130084349id_/http://www.nigeriafirst.org:80/article_3241.shtml).

Grade (A).

352.3 What this does not establish

The release does not say how the money was spent, or who presided when the Council approved the facility.

352.4 What runs the other way

The approval was conditional on monitoring, and the drawdown was presented as spending to upgrade the company before sale. But a few weeks later, at its 39th meeting with him presiding, the Council ruled that enterprises awaiting sale "should avoid incurring fresh liabilities, such as taking loans" (Part 330). The record does not explain how the two decisions fit together.

PART 353 — July 2005: six firms shortlisted, and no completed sale in any record found before May 2007

353.1 What the record says

State House, 25 July 2005: the Bureau "announced the names of six telecommunications firms it has short listed as prospective investors in the sale of Federal government's 51% equity stake in the Nigeria Telecommunications (NITEL) and M-TEL": MTN; Telcom/Vodacom; Huawei/Jacuz; Orascom; Celtel; Newtel. Twenty-two parties had responded. The government's Policy Statement to the IMF of 6 October 2005: "NITEL is being prepared for offer for sale; the opening of the financial bid will be done by December 2005."

353.2 Sources

State House, 26 October 2005 capture (https://web.archive.org/web/20051026133207id_/http://www.nigeriafirst.org:80/article_4483.shtml). IMF Country Report 05/432, p. 40 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf).

Grade (A).

353.3 What this does not establish

These records do not cover the widely reported sale to Transnational Corporation in 2006, or its reversal. No primary record of either was found.

353.4 What runs the other way

On the records found, the two sale rounds under his chairmanship, in 2001 and 2005, did not produce a completed and lasting sale. He spoke candidly about the first failure in 2002 (Part 349), and the company whose sale he called a "setback" was still unsold, on these records, when he left office.

PART 354 — NITEL in the American record

354.1 What the record says

NITEL is the company at the centre of the American case against Congressman William Jefferson, which Section A sets out in full (Parts 52 to 60). In short: the Government's case was that Jefferson planned to bribe "Nigerian Official A", whom the case papers identify as the Vice President, to secure NITEL's co-operation for a venture he was promoting; that Jefferson wrote to the Vice President on 21 June 2005 about a US$50 million internet project "over Nitel's copper wire infrastructure"; and that the Vice President's staff forwarded the letter to NITEL. Jefferson also went to NITEL's managing director directly and lobbied the President, a minister and the regulator. The jury acquitted Jefferson on the one count charging a bribe to the official by itself, and the Government later said Jefferson "never completed the bribe" (Parts 74 and 75).

354.2 Sources

As cited in Section A, Parts 52 to 60, 74 and 75.

Grade (A) for the court papers as described there.

354.3 What this does not establish

The case does not establish that he sought or accepted a bribe. He was never charged, he was not a party to the case, and he denied the allegation (Section A, Part 67). Nothing in the Council's or the Bureau's records found for this Section mentions the Jefferson venture.

354.4 What runs the other way

On the indictment's own account the bribe was Jefferson's idea, and Jefferson said one "may not" be needed (Section A, Part 53). None of the NITEL sale and management records in this Supplement connects to the Jefferson venture.

SUPPLEMENT XLIII — Telephones and the 2001 Auction

Scope note. The Nigerian Communications Commission (NCC) ran the auction of digital mobile licences in January 2001. Eleven NCC licensing records of 2000 to 2002 were saved for this Section: the consultant appointment, the information memorandum, the procedure, a question-and-answer paper, the bidder briefing, the applications, the qualified bidders, both result notices, the licence form and the 2002 fixed wireless results. Subscriber counts come from the NCC's published annual table, the World Bank's World Development Indicators and a press report of the ITU's figure. His claims about telephones are scored in Section F (findings K-005 and K-006); this Supplement gives the records behind them.

PART 355 — The regulator's own account: earlier licences "without any open competitive process", and an auction consultant chosen by its board

355.1 What the record says

The NCC's Information Memorandum of 14 December 2000: "Under previous governments the Nigerian telecommunications sector lacked a coherent and consistent policy administration. ... the Military government dismissed the Board in 1994. Subsequently the Commission operated as a department of the Ministry of Communications with the Military Communications Minister as the de facto licensing authority. Licences were generally issued without any open competitive process or following established procedures. ... These irregularities and the arbitrariness in the licence award process together with the new democratic government's commitment to facilitating the development of the mobile telecommunications sector have led to the initiation of a fresh award process."

The NCC, 26 June 2000: "The Board of Nigerian Communications Commission (NCC) at its meeting of June 20 - 21, 2000 appointed Radio Spectrum International Consulting Limited (RSI) of the UK as the Principal Consultant to facilitate the Digital Mobile Licensing auction for Nigeria." "RSI ... was introduced to the Commission for consideration by the Government appointed adviser - the Commonwealth Telecommunications Organisation (CTO)." The board wanted licences "issued by December, 2000".

355.2 Sources

NCC, Information Memorandum, 14 December 2000, p. 11 (https://ncc.gov.ng/media/554/view). NCC, appointment of principal consultant, 26 June 2000 (https://ncc.gov.ng/media/567/view).

Grade (A).

355.3 What this does not establish

The records do not say whose commitment within "the new democratic government" is meant, or who in government appointed the CTO. They name neither the Vice President, the Council nor the Presidency.

355.4 What runs the other way

The regulator credits the civilian government as a whole for opening the market, which supports his general claim that "our administration" did it (Part 315). On this record the NCC board designed the auction.

PART 356 — Five bidders, US$20 million deposits, a US$100 million reserve, a licence kept for NITEL, and the owners published

356.1 What the record says

The NCC: "Five groups submitted the appropriate forms and the USD$20million deposit." "The Commission will auction three national digital mobile licences with a further licence reserved for NITEL/M-TEL at the market price derived from the auction. The Reserve Price for each licence is USD$100m." The applicants were Communications Investments Ltd., MSI-Celtel Nigeria Ltd., MTN Nigeria Communications Ltd., United Networks Mobile Ltd. and Econet Wireless Nigeria Ltd.

On 9 January 2001 the NCC announced that all five had qualified, and published their owners. "Econet Wireless Nigeria Limited is a consortium comprising of Econet Wireless International Limited, First Independent Networks and Transnet." United Networks Mobile's majority holder was owned by "Orascom Telecom Holding SA E, UBA Trustees Limited and United Networks Holdings Limited". "MTN Nigeria Communications Limited has MTN International Limited as its main shareholder with Equitinvest Limited and Muhammed Sani Bello (Col Retd) as partners." "Communication Investments Limited is a Nigerian Company with Dr Mike Adenuga Jnr as the major shareholder". MSI-Celtel was a consortium of institutional investors.

356.2 Sources

NCC, completed applications (https://ncc.gov.ng/media/571/view); NCC, qualified bidders, 9 January 2001 (https://ncc.gov.ng/media/577/view).

Grade (A).

356.3 What this does not establish

The record does not say who decided to reserve a licence for NITEL. It establishes no link between any bidder and Atiku either. None of the published owners is him, and this dossier makes no such link.

356.4 What runs the other way

The state company was to pay the same market price as the winners, which limited any advantage to it. The NCC also published the owners of every bidder, a transparency measure at the time, and the records show it was done.

PART 357 — 19 January 2001: US$285 million a licence, "over USD $1 billion" raised, and no mention of the Vice President

357.1 What the record says

The NCC's "Digital Mobile Licence Auction - Final Result", signed by Ernest Ndukwe, Executive Vice-Chairman, 19 January 2001: the successful bidders were Communication Investments Limited, Econet Wireless Nigeria Limited and MTN Nigeria Communications Limited. "The Final Price therefore to be paid by each of the three Successful Bidders is : USD $285,000,000 (285 Million). In addition, Nitel/Mtel will also pay the same Final Price". "The Government has raised over USD $1 billion, more than twice the original budget expected." "Not only have we concluded the world's first ascending clock spectrum auction, we have demonstrated to the rest of the world that our government processes can be held accountable and operated under full public scrutiny." The release names the NCC's advisers: RSI, Charles River Associates, Afe Babalola and Paul Usoro.

This dossier searched all eleven NCC records saved for this Section for "Vice President", "Vice-President", "Presidency" and "Council on Privatisation". There was no hit. The only references to government are to the Federal Government in general, the Ministry of Communications and the "Government appointed adviser".

357.2 Sources

NCC final result, 19 January 2001 (https://ncc.gov.ng/media/572/view; same text in https://ncc.gov.ng/media/557/view). The eleven NCC licensing records saved from ncc.gov.ng.

Grade (A) for the result. **Grade (C)** for the negative search. Our arithmetic **(C)**: 4 x 285 = 1,140 million dollars if NITEL's licence is counted; 3 x 285 = 855 million from the private bidders.

357.3 What this does not establish

The result does not show that every winner paid. The press later reported that one winner did not pay and lost its licence, but no NCC record of that was obtained. "World's first" is the NCC's own claim. The negative search does not establish that he had no part, because telecoms policy and NITEL's sale were matters for the government and his council, and these records cover only the licensing.

357.4 What runs the other way

The release is a strong record of how the government ran the auction, and he is entitled to point to it as an achievement of "our administration". It does not support a personal role for him in the auction itself, and it gives the credit to the regulator and its advisers.

PART 358 — What the licences required: 100,000 lines in a year, 1.5 million in five, 5 per cent in every zone

358.1 What the record says

The digital mobile licence, Annexure 1: "(i) a minimum of 100,000 lines connected to subscribers 12 months after Commercial Launch; (ii) a minimum of 750,000 lines connected to subscribers 36 months after Commercial Launch; (iii) a minimum of 1,500,000 lines connected to subscribers 60 months after Commercial Launch; and B. 36 months after Commercial Launch a minimum of 5% of its total lines to each of the geopolitical zones of Nigeria." Condition 15.1 barred domestic roaming "until twelve (12) months after the Commercial Launch Date".

The NCC's question-and-answer paper of 12 January 2001: "The Commission does not intend to issue more than four 2G licences but intends to issue 3G licences in the future after the successful rollout of 2G networks." And: "Competition will discourage overcharging and encourage operators to roll out their networks quickly."

A second, regional round followed. The NCC's "Results for the Auction of Fixed Wireless Access (FWA) Licence ... As At August 19, 2002" is a table of licensees by state, for example "Abia Rainbownet Megatech Software", "Akwa Ibom U.B.A Capital & Trust Limited", "Enugu Odu'a Investment Company U.B.A Capital & Trust Limited". Some states, Adamawa among them, show no licensee.

358.2 Sources

NCC, licence form, pp. 64 to 65 (https://ncc.gov.ng/media/552/view). NCC, Q and A, 12 January 2001, pp. 1 and 5 (https://ncc.gov.ng/media/568/view). NCC, FWA results, 19 August 2002 (https://ncc.gov.ng/media/563/view).

Grade (A). The licence is the form; the signed licences were not obtained.

358.3 What this does not establish

The records do not show whether each operator complied or whether the four-licence promise held, and they give neither the prices nor the later performance of the fixed wireless licensees. This dossier notes the empty Adamawa line and draws nothing from it.

358.4 What runs the other way

Actual growth far exceeded these minimums. The NCC's own table has 2.27 million subscriptions by 2002 and nearly 42 million by 2007 (Part 361), which supports the claim that the licensing design worked. None of these records mentions the Vice President.

PART 359 — The government's own counts were loose, and its own target was beaten several times over

359.1 What the record says

NEEDS (2004), in its summary: "The number of telephone lines rose from just 400,000 in 1999 to about 3 million in 2003." In chapter 2: "In the first 40 years of Nigeria's independence, aggregate installed telecommunication lines stood at about 450,000. With the licensing of GSM and other wireless landline operators, this number grew nearly 1,000 percent, to more than 4 million lines in 2003."

The NEEDS target table: "Communication (teledensity) 1:40 ... 1:25". The NCC's annual table gives teledensity of 29.98 per cent for 2007.

359.2 Sources

NEEDS (IMF Country Report 05/433), pp. 15, 27 and 37 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf). NCC, "Industry Overview", annual table 2002 to 2025 (https://www.ncc.gov.ng/stakeholder/statistics-reports/industry-overview).

Grade (A) for both. Our arithmetic **(C)**: from 450,000 to 4 million is a rise of about 789 per cent, not "nearly 1,000 percent"; a teledensity of 1:25 is 4 lines per 100 people, and 29.98 is about seven and a half times that.

359.3 What this does not establish

The documents do not settle which of the NEEDS counts is right; the NCC's series has 4,021,945 subscriptions for 2003. They also do not show that the 2007 measure and the NEEDS target measure the same thing, since on one account the NCC counted active mobile subscriptions from late 2007.

359.4 What runs the other way

On any reading the 2007 outcome was several times the government's own target, a strong point in favour of the administration's telecoms record. His memoir's baseline of "400,000 landlines" matches one of the NEEDS figures. Because the government's own counts are loose, this Section prefers the NCC series.

PART 360 — The World Bank on telecoms: target achieved, US$3.06 billion more invested by 2009, and donor money behind the reform

360.1 What the record says

The World Bank results table: baseline "Teledensity levels at 0.3%"; target "1 line per 100 inhabitants by 2003"; outcome "Teledensity target acheived". The annex: "As of December 2009, an additional US$3.06 billion has been invested in the liberalized telecommunications sector".

The Bank's component 4, "Telecommunication Sector Reform - US$18.49 million", paid for a National Telecommunications Policy "that would replace the policy published in October 1999", for "preparing new licenses for NITEL and other service providers" and for the "Institutional Strengthening of the Nigerian Communications Commission".

360.2 Source

World Bank ICR, pp. 8, 16 and 47 (https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (A).

360.3 What this does not establish

The report gives neither total telecoms investment from 2001 nor the name of whoever in government directed the reform work. It describes the US$3.06 billion as "additional" and ties it to the project's own measure.

360.4 What runs the other way

His memoir says the industry "attracted over $20 billion in foreign investment" by 2007. The World Bank figure found is far lower and of a different scope, so his figure stays untested rather than refuted. Telecoms reform drew on donor money and outside advisers, and the credit is spread across the regulator, the ministry, the Bureau and the Bank.

PART 361 — "More than 70 million Nigerians had phones": three counts for 2007, none of them near 70 million

361.1 What the record says

His memoir: "by the time we left office in 2007, more than 70 million Nigerians had phones" (Part 315). Three counts for the end of 2007:

SOURCE	COUNT FOR 2007	GRADE
World Bank, World Development Indicators, mobile subscriptions	40,395,611	A
NCC annual table, subscriptions	41,975,275	A
ITU, as reported by MyJoyOnline, 14 May 2008: mobile lines "resident in Nigeria" at "the end of December 2007"	46.97 million	B

The NCC table also gives 2,271,050 for 2002, 4,021,945 for 2003, 33,858,022 for 2006 and 64,296,117 for 2008. The World Bank series gives 25,000 mobile subscriptions in 1999, 30,000 in 2000 and 266,461 in 2001.

361.2 Sources

NCC, "Industry Overview" (https://www.ncc.gov.ng/stakeholder/statistics-reports/industry-overview). World Bank WDI pull (https://api.worldbank.org/v2/country/NGA/indicator/IT.CEL.SETS?format=json&date=1998:2018&per_page=20000). MyJoyOnline, 14 May 2008 (https://www.myjoyonline.com/?p=10016262); the ITU report itself was not retrieved.

Grades as in the table. Our arithmetic **(C)**: 70 minus 46.97 = 23.03 million on the highest count.

361.3 What this does not establish

The counts do not show whether "70 million" refers to a later date, or to people with access to a phone rather than subscriptions. The NCC table does not say whether its 2007 figure counts connected or active lines.

361.4 What runs the other way

The growth itself is not in doubt. Mobile subscriptions rose from about 30,000 in 2000 to more than 40 million in 2007, entirely within the years he chaired the Council that oversaw telecoms privatisation, though many hands were involved. The "70 million" figure is too high on every count found. His campaign's later claim of "100 million GSM lines" on his watch is scored in Section F (K-005); that mark was passed in 2012.

SUPPLEMENT XLIV — The Debt Exit, 2005 to 2007

Scope note. Nigeria's exit from its Paris Club debt in 2005 and 2006, and from its London Club debt in 2006 and 2007, is the largest single economic event of his second term. This Supplement reads the creditors' statement of 29 June 2005, the creditors' release of 20 October 2005 (held from an earlier wave; the Paris Club's own server now refuses scripted requests), the statements of the President and the Finance Minister on the State House site, the Federal Government portal's pages of April 2006, the IMF papers, the central bank's annual reports for 2005 and 2006 and its paper on the London Club exit, an account by the Debt Management Office's Director-General published in 2013, and the academic study by Thomas M. Callaghy, "Anatomy of a 2005 Debt Deal: Nigeria and the Paris Club" (University of Pennsylvania). The DMO's own records for 2005 to 2007 are not online. His claims that "we paid off Nigeria's entire debt" and that Nigeria "paid off her entire foreign debt" are scored in Section F (K-002 to K-004); this Supplement gives the record and reconciles his figure of US$14.48 billion as far as the records allow.

PART 362 — 29 June 2005: the creditors agree in principle, and tie the deal to the reforms "since 2003"

362.1 What the record says

The Paris Club: "Paris Club creditors agree in principle on a comprehensive debt treatment for Nigeria. The representatives of the Paris Club creditor countries met in Paris on 29 June 2005 and expressed their readiness ... to enter into negotiations with the Nigerian authorities ... They took note of the economic reform program implemented by the Nigerian authorities since 2003". The treatment "would include debt reduction up to Naples terms on eligible debts and a buy back at a market related discount on the remaining eligible debts after reduction."

362.2 Source

Paris Club news page, 29 June 2005, on the French Treasury server (https://bercy1.applis.finances.gouv.fr/en/clubdeparis/accueil/actualites1/2005/nigeria-29-06-2005.html).

Grade (A).

362.3 What this does not establish

It does not give the final figures. Those were agreed on 20 October 2005 (Part 364).

362.4 What runs the other way

The creditors date the reform programme they were rewarding to 2003. That is the second term's economic team, which the Finance Minister led (Part 363). It is also the period in which he chaired the Privatisation Council's busiest meetings (Parts 329 to 333), and the IMF links privatisation to the same reform record (Part 340).

PART 363 — 30 June 2005: the Finance Minister credits the President and her team; the President credits "our relentless and persistent endeavour"

363.1 What the record says

State House, "Paris Club grants Nigeria debt relief", statement by Ngozi Okonjo-Iweala, 30 June 2005: "This happy event is the product of a long, hard battle Mr. President initiated in April 1999 after his election and before the beginning of his first term in office. The battle intensified with the President's appointment of an Economic Team led by the Minister of Finance to oversee the economic reform process." The terms: "Nigeria would clear arrears of about $6 billion on its $30 billion Paris Club debt" and "a write-off of close to $18 billion". She thanked "the National Assembly and various national and international NGOs, student groups, multilateral institutions and of course the Media."

The President's broadcast the same day, as State House reported it: "The President went on a memory lane to trace his campaign for debt relief which began shortly before his inauguration in 1999". He said: "Nigeria will clear its arrears of $6 billion of the $30 billion owed ... We shall pay off the 40 percent balance through a buy back operation. The total write off is close to $20 billion ... This, debt relief offered to us, I am pleased and proud to say is the direct product of our relentless and persistent endeavour over the past six years".

363.2 Sources

State House, 17 July 2005 capture (https://web.archive.org/web/20050717091801id_/http://www.nigeriafirst.org:80/article_4339.shtml) and 3 July 2005 capture (https://web.archive.org/web/20050703011847id_/http://www.nigeriafirst.org:80/article_4345.shtml).

Grade (A).

363.3 What this does not establish

They do not show that the Vice President played no part. The minister was speaking about her team and the President about his campaign.

363.4 What runs the other way

Neither contemporaneous statement, as captured, mentions the Vice President, the Economic Council or the Privatisation Council. The minister thanked the legislature, campaigners and the media, and not him. The two statements also differ on the size of the write-off on the same day: "close to $18 billion" for the minister and "close to $20 billion" for the President. The creditors' and the central bank's figure is US$18 billion (Part 364).

PART 364 — 20 October 2005: about US$18 billion cancelled, and US$12.4 billion to be paid

364.1 What the record says

The Paris Club's release of 20 October 2005: the creditors "agreed with the representatives of the Federal Republic of Nigeria on a comprehensive treatment of its debt", with "a 33% cancellation" in a first phase and "a further tranche of cancellation of 34%" in a second, with a buy-back. "This agreement allows Nigeria to obtain a debt cancellation estimated at US$ 18 billion". Nigeria would pay "an amount of US $12.4 billion, representing regularization of arrears of US$ 6.3 billion, plus a balance of US$ 6.1 billion to complete the exit strategy", on a Paris Club debt Callaghy gives as "$30.1 billion". The creditors "welcomed the ambitious economic program implemented by the Nigerian authorities since 2003".

The central bank's Annual Report for 2005: "The implementation of the PSI facilitated the cancellation of 60 per cent, or US$18.0 billion, of Nigeria's external debt owed to the Paris Club of Creditors."

364.2 Sources

Paris Club release, 20 October 2005 (https://www.clubdeparis.org/en/node/56, Wayback; copy at https://laits.utexas.edu/africa/ads/1258b.html). Callaghy, p. 77 (https://live-sas-www-polisci.pantheon.sas.upenn.edu/sites/default/files/TC_Nigeria_long.pdf). CBN Annual Report 2005, pp. 6, 9 and 11 (https://web.archive.org/web/20070120013605id_/http://www.cenbank.org:80/OUT/PUBLICATIONS/REPORTS/RD/2006/ARP-2005-PART2.PDF).

Grade (A) for the release and the central bank. **Grade (B)** for Callaghy's quotation. Re-added **(C)**: 6.3 + 6.1 = 12.4.

364.3 What this does not establish

The release does not show what was actually paid (Part 365), and it does not say who led for Nigeria, because it names no individual.

364.4 What runs the other way

The scale of the relief he cites, "the cancellation of our remaining $18 billion debt", is exactly the creditors' and the central bank's figure, so his memoir is right on this point.

PART 365 — What was actually paid: about US$12.1 billion in three payments, with US$276.3 million saved

365.1 What the record says

Callaghy: "there were actually three, not two payments for the $12.4 billion Nigeria owed the Paris Club. There was a payment process for the arrears that began at the end of October for $6.3 billion ... a second 'leveling up' payment of $1.3 billion, not mentioned in the press release, was made on December 12 ...; and the final exit buyback payment of $4.5 was made on April 21, 2006 after the first PSI review. Thus, the total amount Nigeria paid was $12.1 billion ($6.3, $1.3, and 4.5 billion), not the originally projected $12.4; there was a savings of $276.3 million". He quotes the President: "This represents net savings amounting to $276.3 million instead of the projected $12.4 billion payment". He gives the final transfer as "$4.518 billion".

365.2 Source

Callaghy, pp. 83 and 85 (https://live-sas-www-polisci.pantheon.sas.upenn.edu/sites/default/files/TC_Nigeria_long.pdf).

Grade (B). An academic paper relying on press reports and interviews. Our arithmetic **(C)**: 6.3 + 1.3 + 4.5 = 12.1; 12.4 minus 12.1 = 0.3, consistent with US$276.3 million after rounding.

365.3 What this does not establish

Callaghy's account is not an official breakdown, and the DMO's records for 2005 and 2006 are not online (Part 371).

365.4 What runs the other way

The Paris Club payment came in below US$12.4 billion, not above it, which makes his US$14.48 billion harder to explain as a Paris Club figure alone (Part 368). Callaghy's text, searched in full, does not mention Atiku or the Nigerian Vice President; it describes the Finance Minister keeping "in close touch with President Obasanjo".

PART 366 — The central bank: the exit completed in April 2006, external debt down 83.2 per cent, domestic debt up 14.9 per cent

366.1 What the record says

CBN Annual Report 2006: "The country successfully exited the Paris Club debt by paying off the balance of US$4.6 billion in April, 2006 following the debt relief of US$18.0 billion obtained in 2005 thereby freeing resources for economic growth and development in the domestic economy. Efforts were also intensified to exit the London Club debt in 2006." It credits "the political will on the part of fiscal and monetary authorities".

The same report: "Arising from Nigeria's exit from the Paris Club, the consolidated public debt declined by 47.8 per cent in 2006. However, while the stock of external debt declined by 83.2 per cent to US$3.5 billion, the domestic component increased by 14.9 per cent over the level in 2005." The Governor's statement lists "Nigeria fully exited the Paris Club debt" among the year's results.

366.2 Sources

CBN Annual Report 2006, Part 2, p. 7 (https://web.archive.org/web/20220826023159id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RD/2007/ANNUAL%20REPORT%202007%2
Part 1, pp. 29 and 38 (https://web.archive.org/web/20220826023145id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RD/2007/ANNUAL%20REPORT%202007%2

Grade (A).

366.3 What this does not establish

The report does not cover the earlier payments or the position at the end of 2007. The DMO table for 31 December 2007, read for Section F, gives external debt of US$3,654.21 million.

366.4 What runs the other way

The central bank records a real and very large fall, and in the same sentence records that domestic debt rose. Any claim that "the entire debt" was paid is contradicted by the central bank itself (Part 373). The bank gives the credit to "fiscal and monetary authorities", the Finance Ministry and itself, and not to the Vice President.

PART 367 — The London Club exit, 2006 to 2007, in the central bank's own figures

367.1 What the record says

The central bank's paper "Nigeria Exits the London Club": "about US$1.406 billion (N182.78 billion) was paid to exit the London Club debts, while a further US$1.487 billion, to redeem the par bonds between November and December 2006." "Of the US$1.487 billion par bonds repaid, the London Club refunded US$747.82 million, being proceeds on collaterals, bringing the total exit payment for the par bonds to US$845.88 million. Holders of the promissory notes were paid US$476.595 million on February 26 ... The government re-purchased 369,154 oil warrants at US$220.0 each on March 30, amounting to US$81.671 million", bringing "total oil warrant exit payments to US$$82.872 million".

The government's letter to the IMF of 26 September 2007: "Following the exit from the Paris Club, Nigeria has also successfully exited its London Club debt by redeeming Par Bonds ($1.486 billion) and repurchasing its promissory Notes. It has also successfully repurchased about ⅓ of its Oil Warrants (not part of London Club debt stock). As of mid-June 2007, Nigeria's external debt stood at about 3% of GDP, most of this being multilateral debt."

367.2 Sources

CBN Education in Economics Series, "Nigeria Exits the London Club", p. 1 (https://www.cbn.gov.ng/Out/EduSeries/Nigeria%20Exits%20The%20London%20Club.pdf). Letter of intent to the IMF, 26 September 2007, p. 5 (https://imf.org/External/NP/LOI/2007/nga/092607.pdf).

Grade (A). Re-added **(C)**: 845.88 + 476.595 + 82.872 = 1,405.347 million dollars, which matches "about US$1.406 billion". The par bond figure is US$1.487 billion in the central bank's paper and US$1.486 billion in the letter.

367.3 What this does not establish

Neither shows that he played any part. The central bank's paper names no official, and the letter was written under the Yar'Adua government.

367.4 What runs the other way

These payments are the obvious candidates for the difference between the Paris Club's US$12.4 billion and his US$14.48 billion (Part 368).

PART 368 — Reconciling US$14.48 billion

368.1 What the record says

His memoir: "Nigeria pay off a total of $14.48 billion in return for the cancellation of our remaining $18 billion debt" (Part 315). No record found gives US$14.48 billion. The components found are the Paris Club's projected US$12.4 billion (Part 364), the actual payment of about US$12.1 billion (Part 365), and the London Club payments of Part 367.

ROUTE	SUM (US$ BILLION)	AGAINST 14.48
Paris Club projected 12.4 + par bonds gross 1.487 + promissory notes 0.476595 + oil warrants 0.082872	14.446	0.034 short
The same, plus the central bank's 1 per cent commission 0.014868	14.461	0.019 short
The same, plus collateralised interest paid by the central bank 0.091922	14.553	0.073 over
Paris Club actual 12.1 + the same three London Club items	14.146	0.334 short
Paris Club projected 12.4 + London Club net 1.406	13.806	0.674 short
Paris Club projected 12.4 alone	12.4	2.08 short

368.2 Sources

My Life, PDF p. 48 (http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf). Callaghy (https://live-sas-www-polisci.pantheon.sas.upenn.edu/sites/default/files/TC_Nigeria_long.pdf). CBN, "Nigeria Exits the London Club" (https://www.cbn.gov.ng/Out/EduSeries/Nigeria%20Exits%20The%20London%20Club.pdf).

Grade (C). The arithmetic is ours. Re-added: 12.4 + 1.487 + 0.476595 + 0.082872 = 14.446467; + 0.014868 = 14.461335; + 0.091922 = 14.553257. 12.1 + 1.487 + 0.476595 + 0.082872 = 14.146467. 12.4 + 1.406 = 13.806.

368.3 What this does not establish

The table does not show how he reached US$14.48 billion. No record found says so, and this Section does not claim to know his method.

368.4 What runs the other way

Two fair readings remain. In his favour, the gross Paris Club and London Club exit payments together come within about US$0.02 to 0.07 billion of his figure, so it is very likely a total of both exits, not an invented number. Against him, his sentence ties the US$14.48 billion to "the cancellation of our remaining $18 billion debt", which was the Paris Club debt alone, and on that reading it overstates the Paris Club payment by about US$2 billion (and by about US$2.4 billion against what Callaghy says was actually paid). This partly resolves the contradiction noted in the review of this dossier. The number is real in substance but is attached to the wrong debt in the sentence.

PART 369 — Who signed and whom the IMF met: the Finance Minister, the central bank, and no Vice President

369.1 What the record says

IMF Country Report 05/432, on Nigeria's request for a Policy Support Instrument, the instrument the creditors required: "Discussions were held with Dr. (Mrs.) Okonjo-Iweala, Minister of Finance (MOF); Mr. El Rufai, Minister of the Federal Capital Territory; Professor Soludo, Governor of the Central Bank of Nigeria (CBN); Professor Ojowu, Economic Advisor to the President; and other senior officials." The letter requesting the instrument is signed "/s/ ... Dr. (Mrs.) Ngozi Okonjo-Iweala Minister of Finance" and "Professor Charles C. Soludo Governor of the Central Bank of Nigeria". The attached Policy Statement of 6 October 2005 begins: "The Government of President Olusegun Obasanjo instituted a reform program in 2003".

The Finance Minister's own account, "Nigeria's Fight for Debt Relief: Tracing the Path" (Brookings, 2007): "shortly after I was sworn in as Nigeria's finance minister on July 17 2003, I received a letter from President Obasanjo with terms of reference instructing that one of the items I had to deliver ... was Paris Club Debt Relief for Nigeria"; and "the excellent economic team that President Obasanjo had assembled and which I led." A word search of the paper finds no mention of Atiku or Abubakar.

369.2 Sources

IMF Country Report 05/432, pp. 3 and 36 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf). Okonjo-Iweala, Brookings, 2007, p. 2 (https://www.brookings.edu/wp-content/uploads/2012/04/2007okonjoiweala.pdf).

Grade (A).

369.3 What this does not establish

These records do not show that he had no part inside government. "Other senior officials" are not named, and the minister's paper is her own account of her own team.

369.4 What runs the other way

The instrument the creditors required, and the principal negotiator's own history, name the Finance Ministry, the central bank and the President. They do not name him. That limits the weight of "our administration" for this reform without removing it, since the deal was made in the government in which he was the second officer.

PART 370 — April 2006: "The credit really goes to you, Mr. President", and "not ... one kobo"

370.1 What the record says

The Federal Government portal, 18 April 2006: meeting the Economic Management Team after the IMF approved the first review, President Obasanjo said: "Many thought it was not possible. All of you made contributions in one way or the other". "Responding on behalf of her colleagues, the Minister of Finance, Mrs. Ngozi Okonjo-Iweala thanked President Obasanjo for his leadership, vision, doggedness and political will in pursuit of debt relief and the reform agenda. 'The credit really goes to you, Mr. President, the Minister said."

The portal, 19 April 2006: "President Olusegun Obasanjo Wednesday in Abuja formally announced the exit of Nigeria from its indebtedness to the Paris Club. ... He particularly thanked members of the Economic Management Team 'with whom I meet every week'". The Minister of State for Finance said President Obasanjo deserved the "'biggest thanks' for being a team player and for pioneering the debt relief campaign". The FCT Minister "commended the hard work which the chairman of the Economic Team and Minister of Finance deployed to the debt relief effort."

A third portal page, headed "NIGERIA TO BE FREE OF FOREIGN DEBT BY END OF- OBASANJO": "'I believe that before the end of this month, Nigeria will not owe anybody in the Paris Club one kobo,' President Olusegun Obasanjo declared in Abuja", adding that the country would keep "a healthy foreign reserve of between $33-34 billion even after exiting the Paris Club debt".

370.2 Sources

Federal Government portal nigeria.gov.ng, Wayback captures (https://web.archive.org/web/20060529100931id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_EconomicGrowth.aspx, https://web.archive.org/web/20060529100753id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_DebtFree.aspx, https://web.archive.org/web/20060918024845id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_NigeriaDebtFree.aspx).

Grade (A).

370.3 What this does not establish

None of the pages says whether the Vice President was absent or who sat on the Economic Management Team.

370.4 What runs the other way

In the government's own account of the exit the credit goes to the President and the Finance Minister, and the Vice President is not named. The record cannot tell us whether that reflects the roles or the politics of 2006, the year the two men fell out (Section B). The headline "free of foreign debt" overstated the position, since multilateral and London Club debt remained. The "entire debt" framing he later used was the government's own before it was his (Part 373).

PART 371 — The Debt Management Office: set up in 2000, and its head's later account

371.1 What the record says

The central bank's Briefs for 2006 to 2007: "The primary responsibility for debt management was formally transferred to the Debt Management Office (DMO) in 2000." The DMO's Director-General, Abraham Nwankwo, writing in 2013: "Following the restoration of democratic governance in 1999 and the establishment of the Debt Management Office (DMO) in 2000, negotiations were resumed in what led to the last rescheduling agreement with the Paris Club in the December of that year ... treated in Houston Terms, which provided for the rescheduling of Paris Club debt totalling about US$21billion". He describes that agreement as reprofiling "without any stock reduction".

On the exit: "By December 2004, Nigeria owed about US$36billion to external creditors, with US$30.8 billion (about 85.82%) being owed to the Paris Club. ... In 2005, Nigeria obtained a 60% debt write-off of its Paris Club debt. The total relief package amounted to US$18billion write-off, with Nigeria expected to pay off the balance of approximately US$12.4billion to the creditors over a period of six months ... This was followed by the redemption of London Club debt (Par Bonds and Promissory Notes) and part of associated Oil Warrants. The external debt thereafter dropped to a sustainable level of US$3.5billion." The Policy Support Instrument "was essentially an arrangement for IMF to officially endorse the National Economic Empowerment and Development Strategy (NEEDS)".

The DMO's present website lists debt documents only from 2019. No DMO record of the 2005 and 2006 payments was found.

371.2 Sources

CBN Briefs 2006-2007, p. 12 (https://web.archive.org/web/20200920020001id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RSD/2009/CBN%20BRIEFS%202006-2007%20EDITION.PDF). Abraham Nwankwo, 2013 (https://ecdpm.org/work/debt-relief-where-do-we-stand-where-do-we-go-volume-2-issue-1-january-2013/sustainability-of-the-debt-relief-nigerias-case; the file name reflects the search result, not the author). DMO "External Debts" and "Total Public Debt" pages, checked live and not saved.

Grade (A) for the published texts. **Grade (C)** for the negative search of the DMO archive.

371.3 What this does not establish

Neither record says who proposed the DMO, and neither names him.

371.4 What runs the other way

His memoir's "we set up the Debt Management Office" is supported as a statement about the administration. The DMO head's account uses US$12.4 billion, the projected Paris Club figure, and nothing in it supports US$14.48 billion for the Paris Club alone. He does not mention the Vice President.

PART 372 — What the exit bought: "about $1 billion per annum" for MDG spending, and the IMF's view

372.1 What the record says

The letter to the IMF of 26 September 2007: "Government continues to pursue its policy of deploying the savings arising from exiting the Paris Club debt (about $1 billion per annum, of which $750 million is from the Federal Government) into MDG-related spending ... In the 2007 budget, a total of N110 billion was appropriated for this purpose." The DMO head in 2013: the relief "enabled the government to plough the savings of over US$1 billion annually from external debt servicing into the development of infrastructure".

IMF Press Release 06/293, December 2006, John Lipsky on the second review: "external vulnerabilities have decreased with the external debt reduction stemming from the agreements with Paris Club and London Club creditors ... Good progress has also been made with the ambitious structural reform agenda, despite some delays."

372.2 Sources

Letter of intent, 26 September 2007, p. 11 (https://imf.org/External/NP/LOI/2007/nga/092607.pdf). Nwankwo, 2013 (https://ecdpm.org/work/debt-relief-where-do-we-stand-where-do-we-go-volume-2-issue-1-january-2013/sustainability-of-the-debt-relief-nigerias-case). IMF Press Release 06/293 (https://www.imf.org/en/news/articles/2015/09/14/01/49/pr06293).

Grade (A).

372.3 What this does not establish

The record does not show how the money was spent in practice. The two official accounts differ on where the savings went: the Millennium Development Goals in one, infrastructure in the other.

372.4 What runs the other way

The savings were a real and recurring benefit of the exit, and they support the administration's claim. The IMF links the structural reforms, privatisation among them, to the reform record behind the debt deal (Part 340). That is the strongest documentary link found between his formal role and the debt result. It is indirect.

PART 373 — "As head of the National Economic Council": what the records say about the councils and the debt

373.1 What the record says

His post on X of 12 July 2019: "As head of the National Economic Council in 2006, under the leadership of ex-President Obasanjo, we paid off Nigeria's entire debt." Section F scores that sentence (K-003) and the related claims (K-002, K-004). The records gathered for this Section bear on it in three ways.

First, the National Economic Council's constitutional power is "to advise the President" (Part 316). Second, NEEDS describes a different body as the engine of reform: "The President is leading efforts at implementation, chairing a weekly, 90-minute meeting of the economic management team designed to monitor and coordinate implementation among key agencies and ministries." Third, the debt deal's papers were signed by the Finance Minister and the central bank Governor (Part 369), and the central bank's own report for 2006 records that domestic debt rose while external debt fell to US$3.5 billion (Part 366).

373.2 Sources

Post of 12 July 2019, as quoted by Dubawa (https://dubawa.org/false-atiku-and-his-team-did-not-clear-nigerias-entire-debt-in-2006/; see Section F). NEEDS, p. 42 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf). Parts 316, 366 and 369.

Grade (A) for NEEDS and the other records. **Grade (B)** for the wording of the post as quoted.

373.3 What this does not establish

The records do not show whether the Vice President attended the Economic Management Team, or what the Economic Council discussed about debt in 2005 and 2006. No communique of the Council for those years was found.

373.4 What runs the other way

His sentence itself places the work "under the leadership of ex-President Obasanjo", which is consistent with the record. What the record does not support is the "entire debt" (Section F gives the DMO figures: US$3,544.49 million external at the end of 2006, US$3,654.21 million at the end of 2007), or the Economic Council as the body that did it. The Paris Club relief itself, the larger fact, did happen in his term and is supported (K-002).

SUPPLEMENT XLV — Pensions, the EFCC, NEEDS and Monetisation

> **Scope note.** Four other reforms of his years are in the record: the Pension Reform Act 2004, the Economic and Financial Crimes Commission (Establishment) Act 2004, the strategy document NEEDS (2004), and the monetisation of public servants' benefits from 2003. The texts read are the two Acts, the PenCom website as captured in February 2007, NEEDS as published by the IMF, and the government's statements to the IMF. His claim about the origin of the EFCC law is scored in Section F (K-007). The EFCC's later report on him is the subject of Section B.

PART 374 — The Pension Reform Act 2004: passed 23 June, signed 25 June, 7.5 per cent from each side

374.1 What the record says

The schedule to the Pension Reform Bill 2004 records the date passed by the Senate as "23rd June, 2004" and by the House as "23rd June, 2004", certified by "IBRAHIM SALIM, CON Clerk to the National Assembly 25th Day of June, 2004. I ASSENT, CHIEF OLUSEGUN OBASANJO, GCFR President of the Federal Republic of Nigeria 25th Day of June, 2004". The Act is "2004 ACT No. 2", commencing "[25th June, 2004]".

Section 9(1) sets the contributions: "(a) in the case of the Public Service of the Federation and Federal Capital Territory (i) a minimum of seven and half per cent by the employer; (ii) a minimum of seven and half per cent by the employee; or (b) in the case of the Military (i) a minimum of twelve and a half per cent by the employer; (ii) a minimum of two and half per cent by the employee; (c) in other cases (i) a minimum of seven and a half per cent by the employer, and (ii) a minimum of seven and a half per cent by the employee." Section 3(1) bars withdrawal "before attaining the age of 50 years".

374.2 Source

Pension Reform Act 2004, pp. 1, 5, 7 and 39 (https://www.policyvault.africa/wp-content/uploads/policy/NGA904.pdf).

Grade (A).

374.3 What this does not establish

The Act does not say who drafted the bill or led the reform inside government, or how many workers it covered. The 2004 Act was repealed and replaced in 2014.

374.4 What runs the other way

His memoir's "We introduced a contributory, fully funded pension scheme" is accurate for the administration in which he served, because the Act created exactly that.

PART 375 — Who the pension record names: the President, the Head of Service, a Senate committee, and not the Vice President

375.1 What the record says

The Act's appointment provisions run to the President, for example section 17(2): "In the event of a vacancy, the President shall appoint a new member". A search of the text for "Vice-President" or "Vice President" found no hit outside section 8(2)'s reference to "the categories of person mentioned in section 291 of the Constitution", the exempted officers.

NEEDS, Table 11.1, "New Legislation Needed to Implement NEEDS": "Pension Reforms Bill Head of Service Pension and long-term funds"; and among bills before the House: "HB 40 Pension Reform Bill, 2003 Pension Board Presidential initiative on pension reforms".

PenCom's "Historical Background", captured 15 February 2007: "This scenario necessitated a re-think of pension administration in Nigeria by the administration of President Olusegun Obasanjo. Accordingly, the administration initiated a pension reform in order to address and eliminate the problems associated with pension schemes in the country. The outcome of the reform was the enactment into law of the Pension Reform Act 2004."

PenCom on the first licences, 20 February 2006, at the Banquet Hall of the State House: "His Excellency, Chief Olusegun Obasanjo, GCFR ... presented licences to the 17 approved firms in the pension's scheme". "Chairman of the Senate Committee on Establishments and Public Service, Chief Felix Ibru, whose Committee mid-wifed the Act, expressed delight". Of the seventeen, "12 belong to the category of licenced Pension Fund Administrators; four are Pension Fund Custodians and one is a Closed Pension Fund Administrator."

The finish came after him. IMF staff in December 2005: "It is estimated that pension arrears under the pay-as-you-go system amount to between N 100-200 billion." The government's letter of 26 September 2007: "a database of pensioners has been established and the clearing of arrears has been completed, with cash payment for all arrears. In July 2007, Nigeria successfully transferred to a fully funded, defined contributions pension system".

375.2 Sources

Pension Reform Act 2004, pp. 7 and 11 (https://www.policyvault.africa/wp-content/uploads/policy/NGA904.pdf). NEEDS, pp. 14 and 97 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf). PenCom, Wayback captures of 2007 (https://web.archive.org/web/20070215131350id_/http://www.pencom.gov.ng:80/index.php?option=com_content&task=view&id=14&Itemid=8, https://web.archive.org/web/20071203061951id_/http://www.pencom.gov.ng:80/index.php?option=com_content&task=view&id=4&Itemid=1). IMF Country Report 05/432, p. 13 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf). Letter of intent, 26 September 2007, p. 8 (https://imf.org/External/NP/LOI/2007/nga/092607.pdf).

Grade (A) for each text; **(C)** for the negative search. Re-added: 12 + 4 + 1 = 17. The 2007 claim that arrears were cleared is the government's own and was not tested.

375.3 What this does not establish

These records do not show that he took no part in the policy discussion, and they do not say whether he attended the licensing ceremony.

375.4 What runs the other way

Unlike the Privatisation Act, the pension law gives the Vice President no formal role, and every record found gives the credit elsewhere: a "Presidential initiative", the Head of Service, the Pension Board, and a Senate committee that "mid-wifed the Act". Any personal credit for him rests on his own account. The move to a fully funded system was completed in July 2007, after he left office.

PART 376 — The EFCC Act 2004 answered to the President; the government presented the Commission to its creditors in 2005

376.1 What the record says

The Economic and Financial Crimes Commission (Establishment) Act: "[2004 No. 1.] [4th June, 2004] [Commencement.]". Section 2(3): "The Chairman and members of the Commission other than ex officio members shall be appointed by the President and the appointment shall be subject to confirmation of the Senate." Section 2(1)(a): the Chairman must be "a serving or retired member of any government security or law enforcement agency not below the rank of Assistant-Commissioner of Police or equivalent". Section 44: "The Economic and Financial Crimes Commission (Establishment) Act, No.5 of 2002 is repealed." A search of the text for "Vice" finds nothing.

The government's Policy Statement to the IMF of 6 October 2005: "The Economic and Financial Crimes Commission (EFCC) has continued the fight against corruption, with a number of senior public officials arrested in recent months. These are now being prosecuted. The EFCC has also seized a number of assets judged to have been corruptly acquired ... In order to make for a more effective operation, EFCC funding is being increased." IMF staff: "They have stepped up the fight against corruption through the Economic and Financial Crimes Commission with several recent high-level arrests."

376.2 Sources

EFCC (Establishment) Act 2004, pp. 3 to 5 and 23 (https://policyvault.africa/wp-content/uploads/policy/NGA1185.pdf). IMF Country Report 05/432, pp. 16 and 43 (https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf).

Grade (A) for the texts. **Grade (C)** for the negative search.

376.3 What this does not establish

The record does not show his part in the 2002 Act, whose text was not obtained. His statement of 2023 that he brought back a Brazilian law on which "the present EFCC law" was drafted is scored in Section F (K-007): Brazil's corporate anti-corruption law dates from 2013 and cannot have been the model, while its 1998 money-laundering law existed at the time and may be what he meant.

376.4 What runs the other way

The government presented the Commission to its creditors in October 2005 as part of its reform record. Eleven months later the same Commission's report on him went to the Federal Executive Council (Section B, Part 104). The Act shows that the Commission's chairman was the President's appointee. That bears on his claim in 2006 that he was being persecuted, which this dossier reports as his claim and not as a finding. In his memoir he praises the agencies that investigated him (Section B, Part 114).

PART 377 — NEEDS: the President's document, the President's weekly team, and a formal place for the Vice President

377.1 What the record says

The NEEDS foreword ends: "Olusegun Obasanjo, GCFR President, Federal Republic of Nigeria NEEDS Foreword". The strategy describes itself as "President Olusegun Obasanjo's government seeks to use NEEDS as a nationally coordinated framework of action". On implementation: "The President is leading efforts at implementation, chairing a weekly, 90-minute meeting of the economic management team designed to monitor and coordinate implementation among key agencies and ministries."

Chapter 11 sets out the machinery: "state governments (through the National Economic Council and the National Council on Development Planning) constitute an integral part of the implementation, monitoring, and evaluation framework. ... At the apex are the President, the Vice-President, and the National Assembly. The federal Executive Council and National Economic Council consider all matters pertaining to implementing NEEDS and SEEDS". "A key institution is the Independent Monitoring Committee. The committee, chaired by the Secretary to the Government of the Federation". "Quarterly reports of the Monitoring Committee will be presented to the federal Executive Council, the President and Vice President, and the National Assembly."

377.2 Source

NEEDS (IMF Country Report 05/433), pp. 7, 31, 42 and 94 to 95 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf).

Grade (A).

377.3 What this does not establish

The document does not show who wrote NEEDS. The National Planning Commission prepared it, and the text does not credit the Vice President. Nor does it show whether quarterly reports were made, or what the Economic Council did with them.

377.4 What runs the other way

In his favour, NEEDS gives the Economic Council he chaired, and the Vice President himself, a formal place in the reform's machinery. He sits "at the apex" with the President and the legislature and is among those to receive the monitoring reports. Against that, the strategy is the President's, the monitoring committee was chaired by the Secretary to the Government, and the day-to-day engine was the President's weekly team. The IMF later endorsed this document through

the Policy Support Instrument (Part 371).

PART 378 — Growth: what NEEDS claimed for 1999 to 2003, and what the World Bank series shows for the eight years

378.1 What the record says

NEEDS, chapter 2: "Aggregate annual GDP growth averaged about 5 percent between 1999 and 2003, and preliminary estimates of growth in 2003 stood at 10.23 percent". The same chapter: "The introduction of due process in government procurement has saved the government more than $600 million." And: "More than 200 Nigerians are currently being detained or tried for fraud, and illegally obtained assets worth more than $500 million have been confiscated."

His post of 2 October 2020 claimed "an unprecedented 6% annual GDP growth" between 1999 and 2007. Section F scores it (K-001) against the World Bank's World Development Indicators: 0.58 per cent in 1999, 5.02 in 2000, 5.92 in 2001, 15.33 in 2002, 7.35 in 2003, 9.25 in 2004, 6.44 in 2005, 6.06 in 2006 and 6.59 in 2007, a simple average of 6.95 per cent, with growth at 6 per cent or more in six of the nine years. Verdict there: supported.

378.2 Sources

NEEDS, p. 37 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf). World Bank WDI pull (https://api.worldbank.org/v2/country/all/indicator/NY.GDP.MKTP.KD.ZG?format=json&date=1999:2018&per_page=20000; see Section F, K-001).

Grade (A) for the texts; the NEEDS figures are the government's own and untested. Re-added **(C)**: 0.58 + 5.02 + 5.92 + 15.33 + 7.35 + 9.25 + 6.44 + 6.06 + 6.59 = 62.54; 62.54 / 9 = 6.95.

378.3 What this does not establish

The figures do not show how much of the growth came from policy rather than from oil prices, which rose sharply over the period, or any personal share in it. The 10.23 per cent for 2003 was "preliminary", and the World Bank's later figure for that year is 7.35.

378.4 What runs the other way

The government's first-term estimate of about 5 per cent and the World Bank's eight-year average agree well enough with his claim of about 6 per cent once the stronger second term is counted. This is one of his claims about these years that holds.

PART 379 — Monetisation and the sale of government houses: an FEC decision, with his official residence exempt

379.1 What the record says

NEEDS: "The monetization policy was given legal teeth with the passage and coming into effect of the Certain Political, Public and Judicial Office Holders Act, 2002, which was extended by circular to cover all federal civil servants. The law took effect July 1, 2003, and was extended, with somewhat modified rates of benefits, to federal civil servants October 1, 2003."

State House, March 2005: "The federal executive council on 2 March approved a comprehensive sale of 30,000 residential housing units belonging to the Federal Government in Abuja in line with the monetisation policy on accommodation. ... will generate about N300 billion". The FCT Minister, Nasir el-Rufai, said "13 categories of the houses are exempt from the sale, among which are the official quarters of the President, Vice President, Senate President, Speaker ... and the Chief Justice". Houses occupied by political appointees "would be sold to occupants in an open bidding".

379.2 Sources

NEEDS, p. 88 (https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf). State House, 19 December 2005 capture (https://web.archive.org/web/20051219161348id_/http://www.nigeriafirst.org:80/article_3638.shtml).

Grade (A).

379.3 What this does not establish

The record does not show who chaired the monetisation committee. The State House article "Monetisation policy to begin in July" survives only as an "archived" stub. Nor does the record show any purchase of a house by any official; this dossier makes no such claim.

379.4 What runs the other way

No record found ties the monetisation policy to the Vice President by name. The house sale was a Federal Executive Council decision announced by the FCT Minister, and the only mention of the Vice President is the exemption of his official residence.

SUPPLEMENT XLVI — Credit as the Record Gives It

> **Scope note.** This Supplement sets out the remaining records of his work as Vice President on the government's own websites. They show him at work on matters outside the two councils until the break with the President in 2006. It then gathers the whole Section into one ledger, which shows for each reform he has claimed whether the record names him, names others, or is silent. The ledger summarises the Parts above and adds no new finding.

PART 380 — Missions and visitors: Uganda in 2004, Guinea in 2005, the Mambilla project in 2006

380.1 What the record says

State House, 7 October 2004: "Vice President Atiku Abubakar on 7 October led a team of government and private sector stakeholders to Kampala, Uganda to explore possible markets for Nigerian businesses", with the Nigerian Investment Promotion Commission. Talks were to review the 2002 air services agreement and the 2003 investment protection agreement. "Nigeria's exports to Uganda in 2002 by value were worth $236,000.00 compared to Uganda's exports of $139,000.00."

State House, 2005: receiving the Guinean ambassador, "he pledged to present Guinea's request for oil allocation to President Olusegun Obasanjo."

The Federal Government portal, 25 May 2006: "Vice President Atiku Abubakar has commended the Chinese government for its support towards the realization of the Mambilla Hydro project. The Vice President said this today when he received a Chinese delegation from Changjiang Institute of Survey Design and Resources CWRC ... in his office at the State House, Abuja." He said: "I will like to see a partnership between Nigeria and the Chinese government. I believe this will move the project forward".

380.2 Sources

State House, 16 December 2004 capture (https://web.archive.org/web/20041216130040id_/http://www.nigeriafirst.org:80/article_3097.shtml); 16 January 2006 capture (https://web.archive.org/web/20060116092242id_/http://www.nigeriafirst.org:80/article_3623.shtml; the article is dated "Mar 1, 2005" but describes a meeting "on 28 March", so the dates conflict in the record). Federal Government portal, 7 September 2006 capture (https://web.archive.org/web/20060907014746id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_AtikucommendsChinaovermambilla.aspx).

Grade (A).

380.3 What this does not establish

The record does not show any result of the missions, or any contract or decision on Mambilla, which was not built. The names of private businessmen in the Uganda delegation are left out here.

380.4 What runs the other way

The Guinea item shows him passing a request to the President rather than deciding it, which fits the constitutional position (Part 316). The Mambilla page stayed on the government's portal into September 2006, when the split was already public.

PART 381 — 2006 and 2007: a participant at the President's forum, routine engagements in August, and silence by April

381.1 What the record says

The Federal Government portal, 4 April 2006, "OBASANJO URGES NIGERIANS TO ADOPT NEW ECONOMIC SLOGAN": at the "Second Quarter Stakeholders Forum on 'Growing the Nigerian Economy'", the President proposed "202020"; "The Ministers of Finance, Agriculture, Power and Steel, the Economic Adviser, the CBN governor and the Group Managing Director (NNPC) made presentations". "Vice President Atiku Abubakar, PDP National Chairman, Dr. Ahmadu Ali, top government officials and private sector chieftains also participated in the Forum."

The portal, 8 August 2006: "Vice President Atiku Abubakar has pledged to support the Arewa Guild of Film and Theatre Artistes in the realisation of Arewa Film Village", which he said "will help create jobs for youths in the North". A second release, dated 9 August 2006: he received the 2006 CNN MultiChoice Journalist of the Year, Shola Oshunkeye, and said he "would put in place a mechanism to honor Nigerians that have excelled in their various professions".

The portal, April 2007, on a PDP banquet in Katsina: "President Olusegun Obasanjo ... dismissed suggestions that an Interim National Government may assume the reins of power". "Governor Yar'Adua reaffirmed that if elected President next month, he will continue to implement the reform agenda which the Obasanjo Administration has initiated". The page does not mention the Vice President, who was by then the Action Congress candidate.

381.2 Sources

Federal Government portal, Wayback captures (https://web.archive.org/web/20061113104232id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_NewEconomicSlogan.aspx, https://web.archive.org/web/20060819003257id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_Atikupledgessupport.aspx, https://web.archive.org/web/20060819003245id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_Atikuhonours.aspx, https://web.archive.org/web/20070423062903id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_Obasanjodismissesinterimnationalgovt.aspx).

Grade (A).

381.3 What this does not establish

The record does not show what he said at the April 2006 forum, if anything, or any outcome of the August pledges.

381.4 What runs the other way

Up to August 2006 the government's own portal reported him as an active Vice President. The EFCC report went to the Federal Executive Council and the National Assembly in early September 2006 (Section B, Parts 104 and 156). By April 2006 the economic presentations were made by ministers and the central bank, not by him. By April 2007 the government's portal described "the reform agenda" as the Obasanjo Administration's alone. The World Bank noted that the Privatisation Council was not functioning before the election (Part 347). Taken together, the official record of his last months in office says little about him.

PART 382 — The ledger: where the record names him, where it names others, where it is silent

382.1 What the record says

REFORM HE HAS CLAIMED	WHERE THE RECORD NAMES HIM	WHERE THE RECORD NAMES OTHERS	WHERE IT IS SILENT
Privatisation	Chairman by statute (Part 317); named as presiding at the 38th, 39th and 43rd meetings (Parts 329, 330, 333); named as approver of the Pentascope contract (Part 350); his office on the NICON board (Part 331); el-Rufai: approvals "received from the National Council on Privatisation ... then chaired by Vice-President Atiku Abubakar" (Part 345)	The President's order of 1999 (Part 321); USAID credits the Bureau's head (Part 339); directions from "the President or the Vice President" (Part 324); the Senate on presidential directives and direct approvals (Part 346); approvals sent "straight to Obasanjo" from late 2006 (Part 347)	Annual reports of the Council (Part 320); who disqualified BFI (Part 328); who approved the Ajaokuta concession (Part 335)
Telecoms and the 2001 auction	His own 2002 statement of the NITEL "setback" (Part 349)	The NCC board, its consultant and advisers; Ernest Ndukwe signs the result (Parts 355 to 357); "the new democratic government" as a whole (Part 355)	All eleven NCC licensing records (Part 357)
Debt exit	None found	The President, the Finance Minister, the Economic Management Team, the central bank (Parts 363, 366, 369, 370)	The creditors' releases name no individual (Parts 362, 364); the DMO head's account (Part 371); Callaghy (Part 365)
Pensions	None found	"Presidential initiative", the Head of Service, the Pension Board, the Senate committee that "mid-wifed the Act", the President at the licensing (Part 375)	The Act gives the Vice President no role (Part 375)
The EFCC law	None found	The President appoints the chairman with Senate confirmation (Part 376)	The 2002 Act (not obtained)
NEEDS and economic management	"At the apex" with the President and the legislature; quarterly reports to "the President and Vice President" (Part 377); chairman of the Economic Council (Part 316)	The President's foreword and weekly Economic Management Team (Part 377)	Communiques of the Economic Council (Part 316)
Monetisation	Only the exemption of his official residence (Part 379)	The Federal Executive Council and the FCT Minister (Part 379)	Who chaired the committee (Part 379)

382.2 Sources

The Parts cited in each cell.

Grade (C). This is a summary of graded findings, not a new finding.

382.3 What this does not establish

The ledger does not show that he did nothing where the record is silent, or where it names others. Records of 2006 and 2007 come from a government whose head was then in open dispute with him, and credit in them may reflect that.

382.4 What runs the other way

The record gives him plain and specific credit for privatisation: the chair, the numbered meetings, the largest sale, the bidder test. It supports "our administration" for telecoms, debt, pensions and growth, because each of those happened in the government in which he held the second office. It does not support a personal leading role in the debt exit, the auction or the pension law, where the records found give the credit to others or to no one.

SUPPLEMENT XLVII — Synthesis

PART 383 — Timeline, and what the record establishes and does not

383.1 Timeline

DATE	EVENT	PART
20 Jul 1998	General Abdulsalami Abubakar announces privatisation of telecoms, power, refineries and others	318
31 Dec 1998	Public Enterprises Act commences; the Vice President is to chair the Council	317, 318
29 May 1999	He takes office as Vice President	
6 Jul 1999	Presidential order to him: banks, cement, oil marketing by December 1999	321
20 to 21 Jun 2000	NCC board appoints the auction consultant	355
2000	Debt Management Office established	371
2000 to 2001	Phase one: government holdings in eight enterprises sold	321
19 Jan 2001	Mobile licence auction: US$285 million each	357
13 Nov 2001	NITEL auction: preferred bidder at US$1.317 billion; sale later cancelled	348
Feb 2002	Council accepts a labour policy	325
Dec 2002	He calls the failed NITEL sale the one "setback"	349
2002 (reported 2003)	Bureau head: "absolutely no evidence"	338
Jan 2003	Pentascope approved "by the Chairman of the Council"	350
9 Sep 2003	Worker shares raised from 1 to 10 per cent, on his account	325
4 Jun 2004	EFCC Act 2004 commences	376
Jun 2004	ALSCON preferred bidder at US$410 million; Daily Times ratified	327, 328
25 Jun 2004	Pension Reform Act signed	374
4 Oct 2004	38th Council meeting, him presiding	329
6 Dec 2004	39th meeting, him presiding: environmental checks, 24 per cent cap for states	330
11 Mar 2005	Electric Power Sector Reform Act signed	336
29 Jun 2005	Paris Club agrees in principle	362
Jul 2005	Six firms shortlisted for NITEL	353
20 Oct 2005	Paris Club deal: US$18 billion cancelled, US$12.4 billion to pay	364
Oct 2005	NICON Hilton and NICON Insurance sold for US$151.888 million	331
12 Dec 2005	43rd meeting, him presiding: Eleme US$225 million; "fit and proper" test	333
20 Feb 2006	First 17 pension licences	375
21 Apr 2006	Final Paris Club payment	365, 366
Aug 2006	Last routine engagements on the government portal	381
Late 2006	Council stops functioning; approvals go to the President	347
Nov 2006 to Mar 2007	London Club exit	367
29 May 2007	He leaves office	
Jul 2007	Move to fully funded pensions completed	375

383.2 What the record establishes

1. The law, not he, made him chairman of the Privatisation Council and the Economic Council, and the programme's legal basis and first list were inherited (Parts 316 to 318).
2. The President directed the programme to him in writing in 1999 (Part 321).
3. Named meetings with him presiding took specific decisions, including the largest sale of the period and a bidder test involving the EFCC (Parts 329, 330, 333).
4. He is named as approver of one NITEL transaction, the Pentascope contract, which did not lead to a sale (Part 350), and NITEL was not sold on any record found before he left office (Part 353).
5. The 2001 auction raised over US$1 billion and is credited by the regulator to itself and its advisers; none of its records names him (Part 357).
6. Mobile subscriptions rose from about 30,000 in 2000 to more than 40 million in 2007; "70 million" is too high on every count found (Part 361).
7. About US$18 billion of Paris Club debt was cancelled; about US$12.1 billion was paid; external debt fell to about US$3.5 billion; domestic debt rose (Parts 364 to 366).
8. His US$14.48 billion is close to the gross total of the Paris Club and London Club exits, and too high as a Paris Club figure alone (Part 368).
9. The pension law and the EFCC law give the Vice President no role; the records credit the President, the Head of Service and the legislature (Parts 375, 376).

10. Growth averaged about 6.95 per cent from 1999 to 2007 on the World Bank series (Part 378).

383.3 What the record does not establish

1. No minutes were found, so the record does not show that he decided any sale alone, or what he said or how he voted in any meeting.
2. It does not show that any sale was underpriced or any buyer connected to him. No record found says so, and the Bureau's head said in 2002 there was "absolutely no evidence" (Part 338).
3. It does not show that he played no part in the debt exit, the auction or the pension reform. The records found are silent on him, and silence is not proof of absence.
4. The report itself was not read, so it does not show what the Senate said in 2011 about the Council's own decisions (Part 346).
5. It does not explain why the refineries, NITEL and the power companies were not sold in his term (Parts 334, 336, 353).

383.4 What runs the other way

The strongest points in his favour in this Section come from the government's own records. They are the "fit and proper" rule (Part 333), the environmental and state-ownership rules (Part 330), the teledensity target beaten several times over (Part 359), the World Bank's "Moderately Satisfactory" with 109 completed sales (Parts 341, 344), the IMF's "transparent" (Part 340), his public candour about the NITEL failure (Part 349), and a debt figure close to a real sum (Part 368). The strongest points against him come from the same records. The debt deal, the pension law and the auction records do not name him (Parts 357, 369, 375). The Economic Council is advisory (Part 316), and the headline enterprises were not sold (Parts 334, 353).

PART 384 — Records not obtained, corrections, records in his favour, and the right of reply

384.1 Records sought and not obtained

1. Annual reports and minutes of the National Council on Privatisation, 1999 to 2007, required by section 7 of the Act (Part 320).
2. Communiques and minutes of the National Economic Council, 1999 to 2007 (Parts 316, 373).
3. The Presidential order of 6 July 1999 itself (Part 321).
4. Primary records of the NITEL sale to Transnational Corporation in 2006 and its reversal; the Pentascope contract (Parts 351, 353).
5. Records of payment by each mobile licensee, and of the licence reported as lost for non-payment (Part 357).
6. The Paris Club release of 20 October 2005 as a fresh copy in this wave (the earlier wave's copy is used); the DMO's records for 2005 to 2007 (Parts 364, 371).
7. The Senate ad hoc committee's privatisation report of 2011 (Part 346).
8. The ALSCON judgment of the Supreme Court (SC.12/2008 on press accounts) (Part 328).
9. The Ajaokuta concession agreements with Solgas (2003) and any later concessionaire (Part 335).
10. The record of who chaired the monetisation committee (Part 379).
11. The 2002 EFCC Act (Part 376); the ITU report of 2008 itself (Part 361).
12. The central bank's 2007 economic report (archived copies are truncated).

384.2 Corrections and discrepancies recorded in this Section

1. The Bureau's 2003 figures do not add up: N23.9 billion plus N44.541 billion is N68.441 billion, not the N57.6 billion given in the same article (Part 326).
2. NEEDS says telephone lines grew "nearly 1,000 percent" from 450,000 to more than 4 million; the rise is about 789 per cent (Part 359).
3. On 30 June 2005 the Finance Minister gave the write-off as "close to $18 billion" and the President as "close to $20 billion"; the creditors and the central bank say US$18 billion (Part 363).
4. The par bonds are US$1.487 billion in the central bank's paper and US$1.486 billion in the 2007 letter to the IMF (Part 367).
5. The State House article on the Guinean ambassador is dated 1 March 2005 but describes a meeting on 28 March (Part 380).
6. The Guidelines' list of Council members differs from the Act's (Part 317).
7. The 2007 letter to the IMF refers to a "National Commission on Privatization", which is not the name the Act gives the Council (Part 337).
8. The Council approved a N14 billion NITEL drawdown weeks before ruling that enterprises awaiting sale should avoid new loans (Parts 330, 352).
9. The US$14.48 billion contradiction noted in this dossier's review is now marked partly resolved (Part 368).

384.3 Records in his favour

The records in his favour begin with the law: the chair came with the office (Parts 317, 318), and the President directed the programme to him (Part 321). They include the Bureau head's "absolutely no evidence" (Part 338); the labour policy, worker shares and his public naming of the fear of capture (Part 325); the environmental and state-ownership rules (Part 330); Eleme and the "fit and proper" test (Part 333); the open NITEL auction and the bidder's failure to pay (Part 348); his candour about the NITEL setback (Part 349); the Pentascope procedure through advisers and the board (Part 350); the Council's backing of the Bureau against resistant ministries (Part 324); the IMF's "transparent" (Part 340); the World Bank's 109 completed sales and "Moderately Satisfactory" (Parts 341, 344); the Senate's criticism, as quoted, aimed at presidential directives rather than the Council (Part 346); the teledensity target beaten (Part 359); the growth record (Part 378); the US$18 billion relief exactly as he gives it (Part 364); and a US$14.48 billion figure close to the real gross total of both exits (Part 368).

384.4 Right of reply

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SECTION F

THE UNIVERSITY AND THE CLAIMS

2003 – 2026

A university in Yola that fed the displaced and taught girls who escaped Boko Haram, praised by a government of his opponents. Jobs figures no payroll supports. Then ninety-four of his own statistics, each set against the dataset it came from: right on growth and debt relief, wrong on “entire”, inflated on telephones, and least reliable off the cuff.

This section is in two halves. The first is about the American University of Nigeria in Yola, which Atiku Abubakar founded and which is the largest thing he has built outside business and politics. It sets out what the regulator, the university's own heads, a former United States ambassador and the Federal Government have put on record about the university and its relief work during the Boko Haram years, and it reports that record in full. A federal release of May 2026, issued by a government led by his political opponents, called the university "a pride to the nation". The same half sets out what the records do not show: how much of the money was his, who the other donors were, and whether the employment figures given by his aides in 2018 can be checked. No audited accounts of the university were obtained.

The second half tests his public claims one at a time: the claims he makes about the government he served in from 1999 to 2007, the statistics he used on returning to the Peoples Democratic Party in 2017, in the 2019 campaign, in the opposition years, in his 2022 policy document My Covenant with Nigerians*, in the 2023 campaign, and as an opposition leader and African Democratic Congress candidate from 2023 to 2026. Each Part gives the exact words, the date and the venue, the dataset the figure comes from or should come from, the figure in that dataset, the arithmetic, and a verdict in one of five terms: **supported** (the primary figure matches, or rounds to the claim), **close to** (near the primary figure; the gap is given as a share of it), **partly supported** (one element holds and another does not, or the figure is right and the comparison is not), **not supported** (the primary figure differs materially or contradicts the claim), and **cannot be tested** (no record retrieved for this book settles it). Seven pledges are recorded without a verdict, because a promise by a candidate who was not elected cannot be tested as an outcome.*

Three cautions apply throughout. First, fact-checkers' verdicts are reported and never adopted. Every figure was re-tested against the originating record where it could be retrieved, and in four Parts this book reaches a verdict more favourable to him than the fact-checker did. Second, a wrong statistic is not a lie, and a right one is not proof of good policy. Third, the claims tested are the checkable ones that the press and fact-checkers reported. That skews the sample towards statements that looked doubtful at the time, so the verdicts are not an accuracy rate for everything he has said. Statements issued by his media aides, Paul Ibe and Phrank Shaibu, are treated as his, because they speak for him. Statements by an employee of one of his companies and by a supporter are kept apart (Supplement LI). His conduct as Vice President is the subject of Section E (Parts 315 to 384), which gives the context for the claims about that period tested here.

Grades: ***(A)*** *a record retrieved and read for this book (which says what the record shows, not that it is true);* ***(B)*** *a press report or a named source's claim;* ***(C)*** *this book's own arithmetic or inference. Most Parts carry two grades, A for the dataset and B for the wording of the claim. All web sources were retrieved on 22 October 2026 unless a Part says otherwise. Nothing in this section states or implies any offence. Atiku Abubakar has never been convicted of any offence.*

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SUPPLEMENT XLVIII — The University in Yola, 1988 to 2026

> **Scope note.** This supplement sets out how the American University of Nigeria (AUN) came to exist, what the regulator lists, how large it is and what its own leaders and one outside observer have said about it. The American end of its early finances, including the money paid to American University in Washington for consulting, is in Section A (Supplement IV, Parts 34 to 44) and is not repeated here. The question of who paid for the university is in Supplement XLIX.

PART 385 — His own account: a family company in 1988, a nursery school in 1992, then a boarding academy and the university

385.1 What the record says

His memoir, *My Life* (2013), gives the order of events. "In 1988, my second wife, Ladi and I registered a limited liability company called ABTI-ZARHAM ... We established ABTI Nursery and Primary School in Yola in 1992. We later set up ABTI Academy, an elite high school with boarding facilities modeled after the British public school. It was followed by ABTI-American University (now American University of Nigeria, Yola)."

On his account the university did not begin as a single gift. It grew out of a family schools business in Yola that he dates to his last year in the Customs Service, which Section C covers (Part 170 onwards).

385.2 Source

Atiku Abubakar, *My Life* (2013), PDF p. 32 (project copy http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf).

Grade (A) for the wording; **(B)** for the facts, which are his own account.

385.3 What this does not establish

The memoir gives no figures, so it does not show who funded the schools or the university, or how much he gave. The company registration of 1988 rests on his account. The corporate wave found AUN and ABTI entries on the Corporate Affairs Commission register (Section C, Supplement XXVIII), but no filing of 1988 was obtained.

385.4 What runs the other way

Nothing found contradicts the founding account. Every later record in this supplement treats the university as his foundation, including records written by people with no reason to flatter him.

PART 386 — The regulator lists AUN as Nigeria's eighth private university, established in 2003

386.1 What the record says

The National Universities Commission (NUC) table of private universities lists: "8 American University of Nigeria, Yola Dr. Dewayne Frazier https://www.aun.edu.ng 2003". The seven above it are Babcock, Igbinedion and Madonna (1999), Bowen (2001), and Benson Idahosa, Covenant and Pan-Atlantic (2002).

386.2 Source

NUC, private universities: https://www.nuc.edu.ng/nigerian-univerisities/private-univeristies/ (project copy https://www.nuc.edu.ng/nigerian-univerisities/private-univeristies/).

Grade (A).

386.3 What this does not establish

The table does not give the date or terms of the licence, or say who approved it. The university was licensed in 2003, when he was Vice President **(C)**, from the NUC date. The NUC page does not say how the licence was processed, and no licensing file was obtained.

386.4 What runs the other way

Seven private universities were licensed before AUN under the same administration, several of them founded by churches with no link to him. A licence in his term is not, on this record, an exceptional favour. The 2026 federal release (Part 405) has the NUC's Executive Secretary speaking at an AUN graduation, which is consistent with the regulator treating the university as in good standing.

PART 387 — The dates do not quite agree: established 2003, "founded in 2004", first students 2005, accredited 2008

387.1 What the records say

The NUC gives 2003 (Part 386). Rotary International's profile of the university's former president says AUN was "founded in 2004 by Atiku Abubakar". The online encyclopaedia entry says students arrived in 2005, that "In 2008, the National Universities Commission (NUC) accredited AUN programs and re-accredited them in 2013", that it was "originally named the ABTI American University of Nigeria", and that "Its current academic staff numbers 93, and its undergraduate and graduate enrollment is 1500 students". The 2010 Senate Subcommittee report, read in Section A, records 110 students in 2005 and the first graduates in 2009 (Part 38).

387.2 Sources

NUC, as Part 386. Rotary International, "Rotarian helps Boko Haram victims in Nigeria": https://www.rotary.org/en/rotarian-helps-boko-haram-victims-nigeria (via Wayback). Wikipedia, "American University of Nigeria": https://en.wikipedia.org/wiki/American_University_of_Nigeria. PSI Report, p. 186.

Grade (A) for the NUC date and the PSI report; **(B)** for Rotary and the encyclopaedia, which is a tertiary source and is used only for context.

387.3 What this does not establish

These sources do not establish the accreditation itself. No NUC accreditation list for 2008 or 2013 was retrieved. The figure of 1,500 students is undated, and the staff figure of 93 conflicts with the university's own figure of more than a thousand staff of all kinds (Part 389), which counts non-academic staff.

387.4 What runs the other way

The differences are of the ordinary kind between a licence date, a founding ceremony and a first intake. None of the sources suggests that the university was not operating by 2005.

PART 388 — The American model: consulting from Washington, and later US contracts recorded in federal data

388.1 What the records say

Section A sets out what the 2010 Senate Subcommittee report says about American University in Washington (AU): that it received $14,049,758 from two offshore companies for consulting on the Yola university under a 2003 agreement, that it "did not believe it was the recipient of suspect funds", and that it "expressed pride in having assisted in the creation of American University of Nigeria" (Part 34).

The US Department of Education's Section 117 data, which record foreign gifts to and contracts with American universities, show for 2014 to 2019 one contract between Kent State University and AUN, of $660,674 on 10 May 2019. A search of all 26,934 rows for his name, his companies, Adamawa, Yola and AUN found no row recording a gift from him or from INTELS or Orlean to American University in Washington or anyone else (Section A, Part 44).

388.2 Sources

PSI Report, pp. 236 to 241 (Section A, Parts 34 to 38). US Department of Education, Section 117 foreign gifts and contracts file (project copy https://data.ed.gov/dataset/4062761e-b13f-443c-8915-d279ffbbbab3/resource/d3e999d7-7bdc-46e0-ad3b-d7acda1f84f0/download/cuserssara.stefanikonedrive-u.s.-department-of-educationdesktopforeigngifts.xls).

Grade (A) for both records; **(C)** for the negative search, which covers 2014 to 2019 only.

388.3 What this does not establish

The data do not say what the Kent State contract was for. They say nothing about the years 2003 to 2013, which the Section 117 file does not cover. Section 117 relies on universities' own reporting and is known to be incomplete.

388.4 What runs the other way

The later record shows AUN buying American academic services, as an American-model university would. It shows no stream of gifts from him to American institutions in the years it covers.

PART 389 — Size: 1,082 Nigerian staff, more than 80 foreign staff and four temporary staff in 2018, on the university's own count

389.1 What the record says

ICIR, 10 November 2018, report by 'Kunle Adebajo: "the staff strength of AUN is just slightly above 1000. Responding to a recent enquiry e-mailed to the school ... Daniel Okereke, the university's Executive Director of Communications and Publications said the staff strength of the school constitutes of 1,082 Nigerians, over 80 foreigners and an additional temporary staff of four."

The total is about 1,166 **(C)**: 1,082 + 80 + 4, with "over 80" taken as 80.

389.2 Source

ICIR, 10 November 2018, "How claims of Atiku's employees don't add up" (copy retained by this dossier; the full headline and web address are not reproduced here).

Grade (B): the university's figure as reported.

389.3 What this does not establish

The figure does not show how many of the staff were academic, how many were security staff (Part 401 records a security force of more than six hundred), or how many worked at his other companies.

389.4 What runs the other way

On any reading this is a large employer in Adamawa, one of the poorer states of the federation. AUN's president wrote in 2015 that the university was "the largest employer in the region" (Part 400). The 2018 figure is also the one hard number behind the employment claims tested in Supplement LI.

PART 390 — 2012: the Adamawa Peace Initiative, by the account of the university's former president

390.1 What the record says

Margee Ensign, president of AUN from 2010 to 2017 and again from 2021 to 2022, wrote in ThisDay on 25 June 2026: "In 2012 ... AUN spearheaded the creation of the Adamawa Peace Initiative (API), bringing together local Muslim and Christian leaders, businesspeople, and youth leaders". The initiative is the frame within which the university's later relief work was organised (Parts 400 and 401).

390.2 Source

Margee Ensign, "Impact of AUN on Northern Nigeria", ThisDay, 25 June 2026: https://www.thisdaylive.com/2026/06/25/impact-of-aun-on-northern-nigeria/.

Grade (B): a first-hand account by the university's own former head.

390.3 What this does not establish

The account does not say what the initiative cost or who paid for it, and it gives no measure of its effect beyond the claim in Part 391. In the passages read, Ensign credits the university and its partners, not Atiku by name.

390.4 What runs the other way

It is an interested account, with no independent evaluation in the record held. It is also a specific, dated account by a named person, published while she could be contradicted.

PART 391 — A former US ambassador in 2016: "The vision of its founder", and "no participant in the initiative has left to join a violent extremist movement"

391.1 What the record says

John Campbell, US Ambassador to Nigeria from 2004 to 2007, in a speech of 12 September 2016 published on the Council on Foreign Relations blog: "The vision of its founder, former Vice-President Atiku Abubakar, was that of an American University with a focus on science and technical skills". Of the peace initiative's work with young people, he said: "no participant in the initiative has left to join a violent extremist movement". Of the relief effort (Part 400): food distribution reached "eventually, more than 300,000"; "there remain at least 150,000 in Yola, still being fed"; "The funding was raised locally ... There were also a few, small contributions from aid agencies".

391.2 Source

Council on Foreign Relations, "American University of Nigeria and the Adamawa Peace Initiative": https://www.cfr.org/blog/american-university-nigeria-and-adamawa-peace-initiative (project copy https://www.cfr.org/blog/american-university-nigeria-and-adamawa-peace-initiative).

Grade (B): a speech by a named and respected source.

391.3 What this does not establish

The speech does not say who raised the local funds, or how much came from him (Part 394). The speech was given at an event co-hosted by AUN in Washington. The statement about participants is a report of the initiative's own experience, not a study.

391.4 What runs the other way

Campbell was the US envoy in the years when the US government was examining money linked to the university's founder (Section A). His own reported view at the time was that he had "never seen anything beyond a rumor" (Section A, Part 35). His 2016 praise is of the institution and the founder's idea, and it carries weight because it comes from outside the university.

SUPPLEMENT XLIX — Who Paid

> **Scope note.** No audited accounts of AUN, no founder's donation record and no list of donors were obtained. What exists is four statements: his lawyer's, a university finance officer's, a former US ambassador's and the Federal Government's own account of who paid for one programme. They do not agree, and this supplement does not choose between them.

PART 392 — His lawyer: about $150 million of his own money, 2003 to 2008

392.1 The claim

The 2010 Senate Subcommittee report, p. 236: "According to Mr. Abubakar's attorney, Mr. Abubakar has spent about $150 million in personal funds to establish and operate AUN from 2003 to the present." The report was published in February 2010; the period it describes runs to its investigation of 2008 to 2009.

392.2 The record

No record retrieved for this book gives AUN's income, its capital spending or the founder's contributions for any year. Section A (Part 37) prints a February 2007 email by the university's finance officer that is hard to reconcile with the figure (Part 393).

392.3 Verdict

Cannot be tested. This is a claim made for him by his lawyer, not by him, and it is listed in the separate table of claims made on his behalf (Part 509).

392.4 Sources

PSI Report, p. 236 (Section A, Part 34).

Grade (A) for the report's wording; **(B)** for the claim.

392.5 What this does not establish

It does not show that the figure is wrong. AU's estimate of the ten-year capital cost, about $400 million, and Robert Pastor's account that Atiku said he could fund it (Section A, Part 38) fit a very large personal commitment.

PART 393 — The university's finance officer, February 2007: "most of the construction funds did not come from Atiku himself, but from other donors"

393.1 What the record says

Exhibit #85 to the 2010 Senate hearing records Robert Pastor asking on 13 February 2007: "Atiku spent nearly $100 million USD in the past two years for AAUN?" David Huwiler replied: "The short and precise answer to your question would be 'no'". He wrote that "almost all of the building capital expense did not pass through AAUN accounts" and was handled "by the Founder directly", and: "My understanding is that most of the construction funds did not come from Atiku himself, but from other donors. I have heard informally where some of the funds have originated, but I do not have full information regarding who contributed what."

Footnote 1305 of the report lists other benefactors: "the International Food Policy Research Institute, the MacArthur Foundation, Mr. Kekere-Akum, and the Oracle Corporation."

393.2 Sources

S. Hrg. 111-540, Vol. 1, Exhibit #85; PSI Report, p. 241 and n. 1305 (Section A, Parts 37 and 38).

Grade (A).

393.3 What this does not establish

The email does not say who the "other donors" were or how much they gave, and Mr Huwiler says his own information was incomplete and partly informal.

393.4 What runs the other way

The email cuts both ways, as Section A says. It limits any claim that he personally paid for most of the campus, and it limits just as much any suggestion that $100 million of his own money went into it in two years. It describes the founder as handling the building expense "directly", which fits his lawyer's account that he paid. It also says the money he handled was in large part not his.

PART 394 — The relief years: "The funding was raised locally"

394.1 What the record says

Ambassador Campbell's 2016 speech (Part 391): "The funding was raised locally ... There were also a few, small contributions from aid agencies". The university's president wrote in March 2015 that the university had begun feeding displaced people at the request of the Emir of Mubi (Part 400). Neither names the local donors.

394.2 Sources

As Parts 391 and 400.

Grade (B).

394.3 What this does not establish

Neither source says how much of the local money came from him, from the university's own budget, from local businesses, from the emirate or from the state. "Raised locally" could cover any of them. No OCHA, IOM or ReliefWeb record naming AUN was found.

394.4 What runs the other way

On this account the feeding was not a donor programme with AUN's name on it, since outside aid was small, and that counts in the university's favour. The account comes from a friendly witness speaking at an AUN event.

PART 395 — The 106 Chibok students placed at AUN in 2017 were paid for by the Federal Government

395.1 What the record says

The Guardian, 15 September 2017: "The Federal Government yesterday granted scholarship to the 106 Chibok schoolgirls so far released ... are expected to study at the American University of Nigeria (AUN), Yola", beginning with a foundation course "equivalent to pre-degree programme", according to the then Minister of Women Affairs, Aisha Al-Hassan.

395.2 Source

The Guardian (Nigeria), "106 Chibok schoolgirls return home, get Federal Government scholarship at AUN": https://guardian.ng/news/106-chibok-schoolgirls-return-home-get-federal-government-scholarship-at-aun/.

Grade (B).

395.3 What this does not establish

No record was found of the fees paid or of whether AUN charged less than its normal rate.

395.4 What runs the other way

A government of the party he had just left chose AUN for the released students, which was a judgment on the university's standing and on its safety record in the north-east. The scholarships for the 21 girls who escaped earlier were AUN's own (Part 403); the funding source for those was not documented.

PART 396 — The AUN Foundation, a US charity since 2007, sent $3,081,721 to the university in the eight years held; its officers were academics, unpaid, and none is named Abubakar

396.1 What the record says

The Form 990 returns of the charity with US tax number 14-2002886, filed as "The American University of Nigeria Foundation" for 2014 to 2016 and later as "Foundation for Health and Development of Africa", formed in Delaware in 2007. Its mission in 2014: "to raise funds for the american university of nigeria and provide scholarships for needy youth". Its notes for 2014 and 2015: "all support funds are sent to the university only. the foundation is closely affiliated with the university, and the funds are sent to and used only at the university."

Grants to the university at its Yola address: 2014, $88,366; 2015, $100,000; 2016, $1,351,240; 2018, $359,168; 2019, $313,747; 2020, $315,325; 2021, $276,395; 2022, $277,480. The eight years re-add to $3,081,721 **(C)**. Contributions received were $1,083,745 in 2014, $735,303 in 2015 and $226,503 in 2016. The officers listed were four academics for 2014 to 2016, led by the university's then president, Dr Margee Ensign, and two officers from 2018. None is named Abubakar or Douglas. No salary was paid in any year held.

396.2 Source

IRS e-file returns of EIN 14-2002886 for 2014 to 2016 and 2018 to 2022, through ProPublica Nonprofit Explorer: https://projects.propublica.org/nonprofits/organizations/142002886.

Grade (A).

396.3 What this does not establish

The returns do not name the donors, because donor schedules are not public. They do not show either way whether he or his companies gave to the foundation, and the returns for 2007 to 2013 and 2017 were not obtained.

396.4 What runs his way

Unpaid university officers ran the American fundraising arm, and it reported that every dollar went to the university. The returns document outside money reaching the university year by year, in sums small beside the Senate report's figures.

PART 397 — A USAID-commissioned audit gave the university a clean opinion on $4,066,403 of American aid spent in 2019 and 2020

397.1 What the record says

USAID Office of Inspector General, memorandum of 27 May 2021, Report No. 4-620-21-062-R, on the university's management of cooperative agreement 72062019CA00002 from 27 March 2019 to 31 July 2020: "AUN reported expenditures of $4,066,403 in USAID funds during the audited period. The audit firm concluded the fund accountability statement presented fairly, in all material respects ... The audit firm identified $21,970 in total ineligible questioned costs; no material weaknesses in internal control; and four instances of material noncompliance specifically related to the questioned costs identified." The auditor was Deloitte & Touche, Abuja. The Inspector General noted that the firm "did not have an external peer review that fully satisfied the requirements" of US government auditing standards, and that it does "not express an opinion" itself. The US federal spending database lists the award as "STRENGTHENING EDUCATION IN NORTHEAST NIGERIA STATES(SENSE)", running from 27 March 2019 to 26 September 2022.

397.2 Source

USAID OIG, Report No. 4-620-21-062-R, 27 May 2021 (2 pp.): https://oig.usaid.gov/sites/default/files/2021-05/4-620-21-062-R.pdf. USAspending.gov, award 72062019CA00002.

Grade (A) for the memorandum. **(B)** for the spending database, whose award amount ($5,932,006) and outlay ($8,853,400.72) fields do not agree and are not explained there.

397.3 What this does not establish

The memorandum is not the audit report, which the Inspector General does not publish, and it says nothing about the university's finances outside this award.

397.4 What runs his way

The university's handling of American government money was audited by a large international firm with a clean opinion, and the questioned costs were about half of one per cent of spending **(C)**.

PART 398 — American University's returns for 2013 to 2025 never name Nigeria, AUN or Abubakar; the returns for the consulting years were not obtainable

398.1 What the record says

Eighteen e-filed returns of American University, Washington (EIN 53-0196549), for tax years ending 30 April 2013 to 30 June 2025, were searched in full. None contains "Nigeria", "Yola", "Abubakar" or "American University of Nigeria". The schedule of foreign activity reports by region only: for "Sub-Saharan Africa", for example, study-abroad spending of $715,751 in the year to April 2013 and $674,420 in the year to June 2019.

398.2 Source

IRS e-file returns of EIN 53-0196549, through ProPublica Nonprofit Explorer: https://projects.propublica.org/nonprofits/organizations/530196549.

Grade (A) for the negative across the returns held.

398.3 What this does not establish

The returns held say nothing about 2003 to 2009, when the Senate report says about $14 million reached American University for the Yola consulting (Part 34). The paper returns for those years are listed by ProPublica, but the download was refused. A regional schedule could not show a single Nigerian payer in any case.

398.4 What runs his way

By 2013 American University's returns show no Nigerian business large enough to be named, consistent with the Senate report's account that the consulting contract ended in 2008 and 2009 (Part 43) and with the US foreign-gift data (Part 44).

PART 399 — What is missing: accounts, donors, the founder's share

399.1 What the record shows

Searches for this book found no published audited accounts of AUN, no annual report giving income by source, no list of donors and no figure for the founder's contributions in any year after 2008. Two American records give part of the picture from outside: the returns of AUN's US fundraising foundation (Part 396) and an audit of one US aid award (Part 397). The corporate register records the university's company and its persons with significant control (Section C, Supplement XXVIII); it gives no financial statements. The Senate report covers money that passed through US accounts up to 2008 and says its analysis "did not attempt to trace all of the funds" (Section A, Supplement I).

399.2 Sources

Negative searches, October 2026 (project gaps R-G1, D2-G4).

Grade (C).

399.3 What this does not establish

The searches do not show that the accounts do not exist. A private university may file accounts with the regulator and the tax authority without publishing them.

399.4 What runs the other way

Without accounts, the only figures are his lawyer's $150 million (Part 392), his finance officer's "most ... from other donors" (Part 393) and an ambassador's "raised locally" (Part 394). The open records list at Part 511 asks for the accounts.

SUPPLEMENT L — Relief, Chibok and the Federal Release of 2026

> **Scope note.** This is the strongest record in favour of an institution he founded, and the supplement reports it at full weight. The figures come from people close to the university: its presidents, a partner organisation and a friendly former ambassador. They are dated and specific. They are not audited.

PART 400 — March 2014 to March 2015: from a request by the Emir of Mubi to feeding 270,000 displaced people

400.1 What the record says

The UNHCR Operational Data Portal reproduces a BBC piece of 4 March 2015 written by AUN's president: "The university now finds itself helping to feed 270,000 displaced people"; "an estimated 400,000 'internally displaced persons' in Yola"; "Almost a full year ago in March 2014, we were asked by the Emir of Mubi to bring food and clothing to a group of displaced women and girls"; and the university is "the largest employer in the region".

400.2 Source

UNHCR Operational Data Portal, news item 11303 (reproducing BBC, 4 March 2015): https://data.unhcr.org/es/news/11303 (project copy https://data.unhcr.org/es/news/11303).

Grade (B): AUN's own account carried on a UN portal. It is not a UN assessment.

400.3 What this does not establish

Nothing here checks the numbers independently. Press reports of 2015 that give feeding figures of about 270,000 to 279,000 were found only as search summaries and were not read.

400.4 What runs the other way

The account names the date, the place and the person who asked, and it was published in 2015, when people in Yola could have contradicted any part of it. Nothing found contradicts it.

PART 401 — The former president's 2026 account: Feed and Read, radio lessons for 20,000 displaced children, open classrooms for a destroyed university, and a security force of more than 600

401.1 What the record says

Margee Ensign, ThisDay, 25 June 2026: "Through the creation of our Feed and Read program, we worked to reduce hunger and increase literacy among children on the street (the Almajiri)". "Our Technology-Enhanced Learning for All (TELA) initiative helped teach more than twenty thousand internally displaced children how to read via our radio program". "When later in 2014 close to 300,000 refugees poured into our small city ... we had ... an institutional structure to help us feed and house the refugees. When a local university north of us was destroyed, we opened our classrooms and residence halls to its students". "(We also took the precaution of hiring and training our own armed security force of more than six hundred people.)"

Rotary International's profile of her adds that the feeding programmes ran for refugees "whose number eventually swelled to 400,000", and that "In October 2014, the militants captured Mubi".

401.2 Sources

Ensign, ThisDay, 25 June 2026 (Part 390). Rotary International (Part 387).

Grade (B): a first-hand account by the university's own former head; Rotary is a partner organisation.

401.3 What this does not establish

The account does not say how many people were fed, for how long, at what cost, or how much of the money came from Atiku. In the passages read, Ensign does not mention him by name. She gives the credit to the university, its staff and its partners.

401.4 What runs the other way

This is the most substantial public-good record linked to anything he founded. The university fed displaced people, taught displaced children by radio, opened its halls to students of a university the insurgents had destroyed and kept its own campus open in a war zone, which most institutions did not do. The witnesses are interested ones, but their accounts agree across three authors and eleven years (Parts 400, 391 and this Part).

PART 402 — The figures differ: 270,000, "more than 300,000", "at least 150,000", 400,000

402.1 What the records say

DATE	SOURCE	FIGURE
4 March 2015	AUN president (BBC, via UNHCR)	"helping to feed 270,000 displaced people"; about 400,000 displaced in Yola
12 September 2016	Ambassador Campbell	fed "eventually, more than 300,000"; "at least 150,000" still fed
Undated profile	Rotary International	refugees whose number "eventually swelled to 400,000"
25 June 2026	Ensign, ThisDay	"close to 300,000 refugees poured into our small city" in 2014

402.2 Sources

As Parts 391, 400 and 401.

Grade (C) for the comparison.

402.3 What this does not establish

The differences do not show that any figure is wrong. The figures describe different dates and different things: people fed at one moment, people fed at the peak, people still fed, and people displaced into the city. The 400,000 is a count of the displaced, not of the fed.

402.4 What runs the other way

All four put the relief effort in the hundreds of thousands, so the order of magnitude holds. None of the sources is independent of the university.

PART 403 — Twenty-one young women who escaped from Chibok were given AUN scholarships

403.1 What the record says

Ensign, ThisDay, 25 June 2026: "The American University of Nigeria granted scholarships to twenty-one young women who esc[aped] Boko Haram militants." The context is the abduction of schoolgirls from Chibok in April 2014; these were students who escaped before the later releases.

403.2 Source

As Part 390.

Grade (B).

403.3 What this does not establish

The statement does not say who paid for the scholarships, for how long, or with what results. No list was published, and this book names none of the students.

403.4 What runs the other way

The university was the first institution to take students from Chibok, before the Federal Government sent the released girls there in 2017 (Part 395).

PART 404 — September 2017: the Federal Government sends 106 released Chibok students to AUN

404.1 What the record says

Part 395 sets out the Guardian's report of 15 September 2017 that the Federal Government had granted scholarships to "the 106 Chibok schoolgirls so far released" to study at AUN, beginning with a foundation course. The Minister of Women Affairs announced it.

404.2 Source

As Part 395.

Grade (B).

404.3 What this does not establish

The report does not say how many completed the course. The 2026 release (Part 405) records twelve graduates at one ceremony; it does not say how many had graduated before or remained enrolled.

404.4 What runs the other way

Atiku was by then a declared opponent of the government in all but name: he left the All Progressives Congress in November 2017, two months later (Section D, Part 255). The government's choice of his university was made on the institution's merits, so far as the record shows.

PART 405 — 9 May 2026: the Federal Ministry of Information records twelve Chibok graduates and the Vice President's thanks to "a pride to the nation"

405.1 What the record says

Federal Ministry of Information and National Orientation, 9 May 2026: "twelve rescued CHIBOK girls ... graduated from the American University of Nigeria, Yola". Vice President Kashim Shettima, represented by the NUC Executive Secretary, Professor Abdullahi Yusuf Ribadu, "thanked the management of the American University of Nigeria for opening it's facilities to the Chibok girls, describing the University as a pride to the nation and a continental reference point."

405.2 Source

Federal Ministry of Information, "Women Affairs Ministry identifies with 12 Chibok girls at graduation from AUN, Yola": https://fmino.gov.ng/women-affairs-ministry-identifies-with-12-chibok-girls-at-graduation-from-aun-yola/.

Grade (A): an official government release.

405.3 What this does not establish

The release says nothing about Atiku himself and does not name him. Its praise is for the university and its management.

405.4 What runs the other way

The commendation came from a government led by the party he is standing against in 2027, five months before the election in which he is a candidate, and it came through the regulator's own chief executive. A government with every political reason to say less called the university "a pride to the nation". On the record held, no Nigerian authority has said anything plainer in favour of anything he has founded, and this book records it as such.

PART 406 — The giving: what the record credits, and where it stops

406.1 What the records show together

Credited on the record: a university that exists, is licensed and has been accredited (Parts 386 and 387); that employed about 1,166 people in 2018 (Part 389); that organised a peace initiative in 2012 (Part 390); that began feeding displaced people in March 2014 at an emir's request and was feeding about 270,000 a year later (Part 400); that taught displaced children by radio and opened its halls to students of a destroyed university (Part 401); that took 21 students who escaped from Chibok on its own scholarships (Part 403) and 106 released students at the Federal Government's cost (Part 404); and that the Federal Government called "a pride to the nation" in 2026 (Part 405).

Not on the record: how much of the money was his (Parts 392 to 394); who the other donors were (Part 393); any audit of the relief figures (Part 402); the university's accounts (Part 399); and any personal role of his in the relief work, which the university's own heads credit to the institution.

406.2 Grade

(C): this book's summary of the Parts cited.

406.3 What this does not establish

The record does not show whether politics motivated the giving, and the book takes no view of motive.

SUPPLEMENT LI — Jobs: Claims by Him, His Staff and His Supporters

> **Scope note.** In October and November 2018 three different employment figures were put out for the businesses and institutions he owns or founded: "thousands" (his own words), 50,000 (his campaign), and more than 100,000 (the managing director of one of his companies). A supporter added "50k jobs". No payroll, company filing or audited headcount for the group was found. The one hard number is AUN's own figure of about 1,166 staff (Part 389).

PART 407 — "Over 100,000" on the new minimum wage: the managing director of one of his companies, 2018

407.1 The claim

ICIR, 10 November 2018, reports that Mohammed El-Yakub, managing director of Gotel Communications, told Sahara Reporters that Atiku had approved the new minimum wage for all staff of his companies, putting the beneficiaries at "over 100,000".

407.2 The record

ICIR "could not verify how many persons work under the beverage and finance companies", and for scale noted that Shell "employed an average of 92,000 workers, as stated in its 2016 sustainability report". AUN reported about 1,166 staff (Part 389). No headcount for the other companies was found.

407.3 Verdict

Cannot be tested. This is a claim by an employee, not by Atiku, and it is kept out of the main count (Part 509). It cannot stand with his campaign's own figure of 50,000 (Part 409).

407.4 Sources

ICIR, 10 November 2018 (Part 389).

Grade (B).

407.5 What this does not establish

ICIR's check does not show that the true figure is low. The 100,000 may have counted indirect workers, contractors or staff of INTELS, which he then partly owned (Section C). ICIR showed only that the claim was unsupported.

PART 408 — "Atiku created 50k jobs": a supporter's post of 30 October 2018

408.1 The claim

Reno Omokri, on X, 30 October 2018, as reported by ICIR: from "American University of Nigeria, Faro, Rica Gardo & Standard Microfinance. Atiku created 50k jobs".

408.2 The record

For the four businesses named, the only figure held is AUN's, about 1,166 (Part 389). ICIR could not verify the others.

408.3 Verdict

Cannot be tested. The claim is a supporter's and is kept out of the main count. The names in the post are misspelt ("Rica Gardo" for Rico Gado).

408.4 Sources

ICIR, 10 November 2018 (Part 389).

Grade (B).

408.5 What this does not establish

The record does not show that the four businesses employ fewer people. The post gives no source for its figure.

PART 409 — "25,000 out of his 50,000 employees are youths" and "thousands of them working for me": his campaign and his own words, October and November 2018

409.1 The claim

Campaign statement, 9 October 2018 (The Will): "How could [he think youths lazy], when 25,000 out of his 50,000 employees are youths?" At the launch of his policy document on 19 November 2018 (ThisDay), Atiku said: "I should know, I have thousands of them working for me all over the country."

409.2 The record

No payroll or company filing giving a group headcount was retrieved. The figure the university gave a month later was about 1,166 (Part 389).

409.3 Verdict

Cannot be tested. His own word, "thousands", is modest and very likely true on the university's figure alone. The campaign's 50,000 and his managing director's 100,000 (Part 407) cannot both be right, and the campaign's lower figure supersedes the aide's.

409.4 Sources

The Will, "The APC cannot talk about jobs, Atiku slams APC": https://thewillnews.com/the-apc-cannot-talk-about-jobs-atiku-slams-apc/. ThisDay, 19 November 2018: https://www.thisdaylive.com/2018/11/19/atiku-prioritises-human-capital-devt-jobs-infrastructure-poverty-eradication/.

Grade (B) for both.

409.5 What this does not establish

The record does not show that either figure is false.

PART 410 — A microfinance bank "that has moved 45,000 families out of poverty"

410.1 The claim

Campaign statement, 9 October 2018 (The Will): that his microfinance bank had "moved 45,000 families out of poverty".

410.2 The record

No record of the bank's lending, client numbers or outcomes was retrieved. A claim that a lender moved families "out of poverty" needs a before-and-after measure of client incomes, which microfinance banks rarely publish.

410.3 Verdict

Cannot be tested.

410.4 Sources

The Will, as Part 409.

Grade (B).

SUPPLEMENT LII — Claims About His Own Record, 1999 to 2007

> **Scope note.** These are the claims he makes about the government in which he was Vice President: growth, debt relief, the Debt Management Office, pensions, mobile telephones and privatisation, from his memoir (2013), his posts on X and statements by his campaign. Section E (Parts 315 to 382) sets out what he did in office and what the records say about his part in each reform; this supplement tests only the figures and the factual statements. Most of his memoir claims are made for "our administration", and are tested as such. Where the record credits someone else, the Part says so, and Part 424 gathers those records.

PART 411 — "Between 1999 and 2007 ... an unprecedented 6% annual GDP growth": supported, and if anything understated

411.1 The claim

Post on X, 2 October 2020: "Between 1999 and 2007, Nigeria paid off her entire foreign debt while maintaining an unprecedented 6% annual GDP growth. Those were periods of national restoration ... Facts don't lie." Quoted by Dubawa and by ICIR's FactCheckHub. **Grade (B)** for the wording.

411.2 The record

World Bank, World Development Indicators (WDI), real GDP growth for Nigeria: 1999 0.58%; 2000 5.02%; 2001 5.92%; 2002 15.33%; 2003 7.35%; 2004 9.25%; 2005 6.44%; 2006 6.06%; 2007 6.59%.

Simple average, 1999 to 2007: 62.54 ÷ 9 = 6.95%. For 2000 to 2007, the first full eight years of civilian rule: 61.96 ÷ 8 = 7.75% **(C)**. Growth was 6 per cent or more in six of the nine years.

411.3 Verdict

Supported. The growth half of the post holds on the World Bank series, and the average is higher than the figure he gave. Dubawa reached the same conclusion ("mostly true"). The debt half of the same post is Part 414.

411.4 Sources

WDI, NY.GDP.MKTP.KD.ZG, all countries 1999 to 2018: https://api.worldbank.org/v2/country/all/indicator/NY.GDP.MKTP.KD.ZG?format=json&date=1999:2018&per_page=20000. Dubawa, "Fact-checking Atiku's claims on Nigeria's foreign debt, GDP growth between 1999 and 2007": https://dubawa.org/fact-checking-atikus-claims-on-nigerias-foreign-debt-gdp-growth-between-1999-and-2007/.

Grade (A) for WDI; **(C)** for the averages.

411.5 What this does not establish

The series does not show how much of the growth was owed to policy rather than to the rise in oil prices over the period, or whether "unprecedented" holds. Growth was higher in parts of the 1970s, which are outside the series pulled. The 2002 figure of 15.33% is an outlier that lifts the average. Without it the average for 1999 to 2007 is 47.21 ÷ 8 = 5.90% **(C)**, which is still close to his figure.

PART 412 — The Paris Club deal, and "the cancellation of our remaining $18 billion debt": supported

412.1 The claims

Statement by Phrank Shaibu for Atiku, 2026 (Guardian; exact date not printed): the administration in which he served "inherited significant economic challenges but implemented reforms including the Paris Club debt relief deal, banking consolidation, telecommunications liberalisation and pension reforms." His memoir, p. 48: "In October 2005, our administration successfully negotiated a deal with our external creditors that saw Nigeria pay off a total of $14.48 billion in return for the cancellation of our remaining $18 billion debt."

412.2 The record

The Paris Club's press release of 20 October 2005: "this agreement allows Nigeria to obtain a debt cancellation estimated at US$ 18 billion", about 60 per cent of the debt owed. The Central Bank of Nigeria's Annual Report 2005: "The implementation of the PSI facilitated the cancellation of 60 per cent, or US$18.0 billion, of Nigeria's external debt owed to the Paris Club of Creditors."

The Debt Management Office's (DMO) table of external debt at 31 December 2005 gives Paris Club debt of US$15,412.40 million out of a total of US$20,477.97 million, with a note that it "reflects the partial implementation of the PC debt deal". At 31 December 2006 the Paris Club line is US$326.08 million out of US$3,544.49 million.

412.3 Verdict

Supported, for both statements. The relief of US$18 billion is in the creditors' own words and the central bank's, and the DMO tables show the Paris Club debt falling from US$15.4 billion to US$0.33 billion in one year. The $14.48 billion in the same memoir sentence is tested separately (Part 415). Banking consolidation, also in the 2026 statement, was not tested; pension reform is Part 417 and telecoms Part 418.

412.4 Sources

Paris Club press release, 20 October 2005 (copy): https://laits.utexas.edu/africa/ads/1258b.html; Paris Club site via Wayback: https://www.clubdeparis.org/en/node/56. CBN Annual Report 2005, pp. 6, 9, 11 (project copy https://web.archive.org/web/20070120013605id_/http://www.cenbank.org:80/OUT/PUBLICATIONS/REPORTS/RD/2006/ARP-2005-PART2.PDF). DMO

external debt stock at 31 December 2005: https://dmo.gov.ng/1118-external-debt-stock-as-at-31st-december-2005/file; at 31 December 2006: https://dmo.gov.ng/1119-external-debt-stock-as-at-31st-december-2006/file. Guardian, "Atiku faults Tinubu's economic claims, says Nigerians are getting poorer": https://guardian.ng/news/atiku-faults-tinubus-economic-claims-says-nigerians-are-getting-poorer/. Memoir, PDF p. 48.

Grade (A) for the Paris Club, CBN and DMO records and the memoir; **(B)** for the 2026 wording.

412.5 What this does not establish

The records do not show his personal part. The creditors' release names no individual, and the account of the finance minister who led the negotiation does not name him (Part 424). The deal falls within the term he served, and the claim is made for the administration.

PART 413 — "As head of the National Economic Council in 2006 ... we paid off Nigeria's entire debt": not supported

413.1 The claim

Post on X, 12 July 2019, 9.06 am, quoted by Dubawa and BusinessDay: "As head of the National Economic Council in 2006, under the leadership of ex-President Obasanjo, we paid off Nigeria's entire debt." **Grade (B).**

413.2 The record

DMO external debt stock at 31 December 2006: US$3,544.49 million. From US$20,477.97 million a year earlier, that is a fall of 82.7 per cent **(C)**: (20,477.97 – 3,544.49) ÷ 20,477.97. Domestic debt was not paid off: BusinessDay's compilation of DMO data gives total public debt of about N2.2 trillion at the end of 2006, of which about N1.75 trillion was domestic. The CBN's report for 2006 records that domestic debt rose by 14.9 per cent in the year.

413.3 Verdict

Not supported. External debt fell by more than four-fifths in 2006, a very large achievement, but about US$3.5 billion of external debt and the whole of the domestic debt remained.

413.4 Sources

DMO, as Part 412. Dubawa, "False: Atiku and his team did not clear Nigeria's entire debt in 2006": https://dubawa.org/false-atiku-and-his-team-did-not-clear-nigerias-entire-debt-in-2006/. CBN Annual Report 2006 (project copy https://web.archive.org/web/20220826023159id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RD/2007/ANNUAL%20REPORT%202007%2(

Grade (A) for the DMO table and CBN; **(B)** for the domestic total.

413.5 What this does not establish

The verdict does not mean the reduction was overstated, because it was not. Section E (Part 373) describes his role as chairman of the National Economic Council, a forum of state governors and federal officials with the Vice President in the chair. A claim to have "paid off" debt through that body is a claim for the government as a whole.

PART 414 — "Nigeria paid off her entire foreign debt" between 1999 and 2007: not supported

414.1 The claim

The same post as Part 411, 2 October 2020. **Grade (B).**

414.2 The record

DMO external debt stock: US$3,287.73 million at 31 March 2007 and US$3,654.21 million at 31 December 2007, of which multilateral debt (to the World Bank, the African Development Bank and others) was US$3,080.91 million, or 84.31 per cent. The World Bank's broader measure of external debt, which includes private borrowing, gives US$19.5 billion for 2007.

414.3 Verdict

Not supported. In effect, Nigeria paid off the Paris Club and London Club debt (Parts 412 and 415), and the multilateral debt, small by comparison, remained. The record would have supported "almost all of our Paris and London Club debt". In near-identical posts fifteen months apart he twice used a stronger word.

414.4 Sources

DMO external debt stock at 31 March 2007: https://dmo.gov.ng/1117-external-debt-stock-as-at-31-march-2007/file; at 31 December 2007: https://dmo.gov.ng/1122-external-debt-stock-as-at-december-2007/file. WDI, DT.DOD.DECT.CD: https://api.worldbank.org/v2/country/NGA/indicator/DT.DOD.DECT.CD?format=json&date=1998:2024&per_page=20000.

Grade (A).

414.5 What this does not establish

The verdict does not mean public external debt stayed high. It came down to US$3.65 billion at the end of 2007, against US$20.48 billion two years earlier. The government's September 2007 letter to the IMF put external debt at "about 3% of GDP" (Section E, Part 367).

PART 415 — "Nigeria pay off a total of $14.48 billion": partly supported; it can be approached by adding both creditor exits, not by the Paris Club deal alone

415.1 The claim

Memoir, p. 48 (Part 412): the deal "saw Nigeria pay off a total of $14.48 billion in return for the cancellation of our remaining $18 billion debt". **Grade (A)** for the wording.

415.2 The record

The Paris Club's release gives the payments Nigeria was to make: US$12.4 billion, "representing regularization of arrears of US$ 6.3 billion, plus a balance of US$ 6.1 billion to complete the exit strategy" (6.3 + 6.1 = 12.4). A published academic study puts the amount actually paid at about US$12.1 billion. The CBN's account of the London Club exit of 2006 to 2007 gives a gross par bond redemption of US$1.487 billion, promissory notes of US$0.476595 billion and oil warrants of US$0.082872 billion.

This book's arithmetic **(C)**: 12.4 + 1.487 + 0.476595 + 0.082872 = 14.446 billion, within US$0.034 billion of his figure. With the actual Paris Club payment of about 12.1 instead of 12.4, the sum is 14.146. With the CBN's net London Club figure of 1.406, 12.4 + 1.406 = 13.806.

415.3 Verdict

Partly supported. Read as the total paid to leave both the Paris Club and the London Club, his figure is within about a quarter of one per cent of a plausible sum of the records. Read as his sentence is written, as the price of the US$18 billion Paris Club cancellation, it overstates the Paris Club payment by about US$2 billion (14.48 − 12.4 = 2.08). No record held gives US$14.48 billion, so how he reached it is not known.

415.4 Sources

Paris Club release, as Part 412. CBN education series on the London Club exit (project copy https://www.cbn.gov.ng/Out/EduSeries/Nigeria%20Exits%20The%20London%20Club.pdf). Callaghy, Nigeria debt study (project copy https://live-sas-www-polisci.pantheon.sas.upenn.edu/sites/default/files/TC_Nigeria_long.pdf). Section E sets out these records in full (Parts 364 to 368).

Grade (A) for the records; **(C)** for the sums.

415.5 What this does not establish

The record does not show that the figure was invented, and the closeness of the combined sum suggests it was not.

PART 416 — "We set up the Debt Management Office (DMO)": supported, for the administration

416.1 The claim

Memoir, p. 48: "Also, we set up the Debt Management Office (DMO)". **Grade (A)** for the wording.

416.2 The record

CBN Briefs 2006 to 2007: "The primary responsibility for debt management was formally transferred to the Debt Management Office (DMO) in 2000." The DMO's own Director-General, writing in 2013: "Following the restoration of democratic governance in 1999 and the establishment of the Debt Management Office (DMO) in 2000, negotiations were resumed".

416.3 Verdict

Supported. The office was set up in 2000, in the first year of the administration he served.

416.4 Sources

CBN Briefs 2006-2007, p. 12 (project copy https://web.archive.org/web/20200920020001id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RSD/2009/CBN%20BRIEFS%202006-2007%20EDITION.PDF). ECDPM, "Sustainability of the debt relief: Nigeria's case", 2013: https://ecdpm.org/work/debt-relief-where-do-we-stand-where-do-we-go-volume-2-issue-1-january-2013/sustainability-of-the-debt-relief-nigerias-case.

Grade (A).

416.5 What this does not establish

Neither record names him or says who proposed the office.

PART 417 — "We introduced a contributory, fully funded pension scheme": supported, for the administration

417.1 The claim

Memoir, p. 48: "We introduced a contributory, fully funded pension scheme". **Grade (A)** for the wording.

417.2 The record

The Pension Reform Act 2004 was passed by both houses of the National Assembly on 23 June 2004 and assented to by President Obasanjo on 25 June 2004 (2004 Act No. 2). It set up a contributory scheme, with minimum contributions of 7.5 per cent each from employer and employee. The government's own development plan, NEEDS, lists the bill as a "Presidential initiative on pension reforms", sponsored by the Head of Service and the pension board. The Act gives the Vice President no role.

417.3 Verdict

Supported. The scheme was introduced by the administration in which he served.

417.4 Sources

Pension Reform Act 2004, pp. 1, 5, 39 (project copy https://www.policyvault.africa/wp-content/uploads/policy/NGA904.pdf). NEEDS, IMF Country Report 05/433, pp. 14, 97 (project copy https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf).

Grade (A).

417.5 What this does not establish

The records show no personal role for him. They name the President, the Head of Service and the National Assembly, and any personal credit rests on his own account, which Section E sets out (Parts 374 and 375).

PART 418 — The "GSM revolution ... from 50,000 to 100 million GSM lines": partly supported

418.1 The claim

Atiku Campaign Organisation statement, 9 October 2018 (ThisDay, The Will, TheCable): "as head of the National Council of Privatisation, he superintended over the GSM revolution that saw Nigeria go from 50,000 to 100 million GSM lines". **Grade (B).**

418.2 The record

WDI mobile cellular subscriptions for Nigeria: 25,000 (1999); 30,000 (2000); 266,461 (2001, the year the digital mobile licences were auctioned); 40,395,611 (2007, when he left office); 112,777,785 (2012). Fixed lines were 473,316 in 1999.

418.3 Verdict

Partly supported. The rise from tens of thousands of mobile lines to tens of millions happened on his watch: 30,000 in 2000 to 40.4 million in 2007, a multiple of more than 1,300 **(C)**. The 100 million mark was passed in 2012, five years after he left office. The starting figure of 50,000 is double the World Bank's count for 1999. A higher starting point makes the growth look smaller. The error that flatters him is at the other end of the range.

418.4 Sources

WDI, IT.CEL.SETS: https://api.worldbank.org/v2/country/NGA/indicator/IT.CEL.SETS?format=json&date=1998:2018&per_page=20000; IT.MLT.MAIN: https://api.worldbank.org/v2/country/NGA/indicator/IT.MLT.MAIN?format=json&date=1998:2008&per_page=20000. ThisDay, 9 October 2018: https://www.thisdaylive.com/2018/10/09/mention-three-projects-initiated-completed-in-three-years-atiku-asks-buhari/.

Grade (A) for WDI.

418.5 What this does not establish

The figures do not show his personal role. The licences were auctioned by the Nigerian Communications Commission, and none of the eleven NCC licensing records held for this book mentions the Vice President or the privatisation council (Section E, Parts 355 to 357).

PART 419 — "More than 70 million Nigerians had phones" by 2007: not supported on any of three counts

419.1 The claim

Memoir, p. 47: "In 2001, our administration successfully auctioned mobile phone licenses and by the time we left office in 2007, more than 70 million Nigerians had phones compared to the 400,000 landlines that ... NITEL paraded". **Grade (A)** for the wording.

419.2 The record

Three counts for the end of 2007:

SOURCE	COUNT
World Bank WDI, mobile subscriptions	40,395,611
NCC, annual table of subscriptions (all types)	41,975,275 (teledensity 29.98%)
ITU, as reported by MyJoyOnline, 14 May 2008	46.97 million mobile lines

The highest of them is 23.03 million below his figure **(C)**: 70 − 46.97. The NCC's own table first passes 64 million in 2008 (64,296,117). Subscriptions also count lines, not people: one person may hold two lines, so the number of people with phones was lower than the number of lines.

419.3 Verdict

Not supported. The landline figure of 400,000 is close to the World Bank's 473,316 fixed lines for 1999, but it is not tested as a NITEL figure.

419.4 Sources

WDI, as Part 418. NCC, Industry Overview, annual table (project copy https://www.ncc.gov.ng/stakeholder/statistics-reports/industry-overview). MyJoyOnline, 14 May 2008: https://www.myjoyonline.com/?p=10016262.

Grade (A) for WDI and NCC; **(B)** for the ITU figure as reported.

419.5 What this does not establish

The verdict does not mean the growth was small. It was one of the fastest expansions of mobile telephony anywhere in those years, and the memoir is right about the direction and the scale of the change. The NCC table passes 64 million only in 2008, after he left office.

PART 420 — Telecoms "attracted over $20 billion in foreign investment", and "500,000 direct jobs ... and ... $27 billion": cannot be tested

420.1 The claims

Memoir, p. 47: "the telecommunication industry had also attracted over $20 billion in foreign investment and created millions of jobs". Campaign statement, 9 October 2018 (as Part 418): the GSM reforms "added 500,000 direct jobs ... and attracted $27 billion". **Grade (A)** for the memoir; **(B)** for the statement.

420.2 The record

No employment or investment series for the telecoms sector from 2001 onwards was retrieved. The one related figure held is the World Bank's completion report for its privatisation project: "As of December 2009, an additional US$3.06 billion has been invested in the liberalized telecommunications sector". That figure is tied to the project's own measure and is described as "additional"; it is not a total for the sector.

420.3 Verdict

Cannot be tested, for either. Two investment figures ($20 billion by 2007; $27 billion by 2018) are given in two documents for different dates, and neither gives a source. The register lists them as two claims.

420.4 Sources

Memoir, PDF p. 47. World Bank, Privatization Support Project, Implementation Completion Report, 2011, pp. 8, 47 (project copy https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf).

Grade (A) for the World Bank report.

420.5 What this does not establish

The record does not show that either figure is wrong. The World Bank figure has a different scope and does not refute them.

PART 421 — "Most of the privatized firms are today being run profitably": cannot be tested

421.1 The claim

Memoir, p. 47: "In one of the most courageous and ambitious privatization programmes ... we sold off scores of unprofitable and inefficient public enterprises"; "Most of the privatized firms are today being run profitably". **Grade (A)** for the wording.

421.2 The record

No list of privatised firms with their later accounts was retrieved. The World Bank's evaluation counts 109 transactions, US$1.89 billion gross and US$939.3 million net (Section E, Part 341). The Senate ad hoc committee that examined privatisation from 1999 to 2011 reported, in passages quoted by the civil-society group SERAP, that "The BPE was negligent and ineffective in monitoring of privatised companies", and that "A total sum of N301bn was realised as proceeds of privatisation from 1999 to 2011". The committee's report itself was not obtained.

421.3 Verdict

Cannot be tested. "Most ... run profitably" would need the accounts of the privatised firms, which were not obtained. The one official review quoted says the monitoring body did not track them well, which suggests anyone may find the claim hard to test.

421.4 Sources

Memoir, PDF p. 47. TheCable, "SERAP asks Buhari to probe privatisation of public enterprises since 1999": https://thecable.ng/serap-asks-buhari-to-probe-privatisation-of-public-enterprises-since-1999. World Bank ICR, as Part 420.

Grade (A) for the memoir and the World Bank; **(B)** for the Senate report as quoted.

421.5 What this does not establish

The record does not show that the privatisation was unsound or that he bears responsibility for any sale. The passages quoted from the Senate report place the main problems with direct presidential approvals that bypassed the council he chaired, and with the bureau's monitoring after sale (Part 424; Section E, Part 346).

PART 422 — Brazil's anti-corruption law as the model for the EFCC Act: not supported as stated

422.1 The claim

Nigerian Economic Summit Group (NESG) presidential dialogue, February 2023, as quoted by TheCable Fact Check: "I went to Brazil ... I saw that they have a [anti-corruption law] ... So I got a copy of it and brought it back here. And then we sat down and drafted a very tough anti-corruption law ... and then the present EFCC law came about". **Grade (B).**

422.2 The record

Brazil's corporate anti-corruption law is Lei No. 12.846 of 1 August 2013. Brazil's money-laundering law, Lei No. 9.613, is of 3 March 1998. The Economic and Financial Crimes Commission (Establishment) Act was passed in 2002 and re-enacted in 2004.

422.3 Verdict

Not supported as stated. A law of 2013 cannot have been the model for Acts of 2002 and 2004. Brazil's 1998 money-laundering law did exist at the time, and TheCable's suggestion that this was the document he brought back is plausible. It was not tested: no record of the visit or of the drafting was found.

422.4 Sources

Planalto, Lei No. 12.846/2013: https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/l12846.htm; Lei No. 9.613/1998: https://www.planalto.gov.br/ccivil_03/leis/l9613.htm. TheCable Fact Check, NESG dialogue: https://factcheck.thecable.ng/?p=702970.

Grade (A) for the two Brazilian laws; **(B)** for his words and the EFCC dates.

422.5 What this does not establish

The dates do not show that he failed to bring back a Brazilian statute. Speaking from memory twenty years later, a man who brought back a money-laundering law might well call it an anti-corruption law.

PART 423 — "There is no law which says you cannot engage in a legitimate business because you are a public officer. No law.": not supported

423.1 The claim

Arise TV interview, 22 July 2022, as quoted by ICIR's FactCheckHub and TheCable: "The fact that you are a public officer does not stop you from engaging in business ... There is no law which says you cannot engage in a legitimate business because you are a public officer. No law." **Grade (B).**

423.2 The record

Constitution of the Federal Republic of Nigeria 1999, Fifth Schedule, Part I, paragraph 2: a public officer shall not "(b) except where he is not employed on full time basis, engage or participate in the management or running of any private business, profession or trade but nothing in this sub-paragraph shall prevent a public officer from engaging in farming." Section C prints the full text (Part 176). The Code of Conduct Bureau and Tribunal Act, section 6, is in the same terms (TheCable, B).

423.3 Verdict

Not supported for full-time public officers under the 1999 Constitution. The exceptions for part-time officers and for farming are real. The rule restricts the "management or running" of a business, not the ownership of shares, so a narrower version of his point, that a public officer may own a lawful business without running it, would have been closer to the text.

423.4 Sources

Constitution of Nigeria 1999 (rev. 2011), Fifth Schedule: https://www.constituteproject.org/constitution/Nigeria_2011.pdf. ICIR, "Five false claims made by Atiku in the last two years": https://www.icirnigeria.org/five-false-claims-made-by-atiku-in-the-last-two-years/. TheCable Fact Check, Arise interview: https://factcheck.thecable.ng/fact-check-atiku-made-several-claims-in-arise-tv-interview-but-how-many-are-factual-2.

Grade (A) for the Constitution.

423.5 What this does not establish

The verdict says nothing about his own conduct as a Customs officer from 1969 to 1989. The 1979 Constitution's Code, in force from October 1979 to December 1983, contained the same bar on the "management or running" of a private business, without the farming exception (Parts 179 and 180), so the claim is not supported under that text either. The rules in force before and after it were not obtained (Part 178). No court has found that he breached the Code of Conduct.

PART 424 — Who the records credit: the finance minister, the central bank and the privatisation chief

424.1 What the records say

These are not claims by him. They are the records that bear on how much of the credit for the reforms in Parts 411 to 421 he can claim.

Ngozi Okonjo-Iweala, "Nigeria's Fight for Debt Relief: Tracing the Path" (Brookings, 2007), p. 2: "shortly after I was sworn in as Nigeria's finance minister on July 17 2003, I received a letter from President Obasanjo with terms of reference instructing that one of the items I had to deliver ... was Paris Club Debt Relief for Nigeria"; she credits "the excellent economic team that President Obasanjo had assembled and which I led." A word search of the paper finds no mention of Atiku or Abubakar.

CBN Annual Report 2006, p. 7: Nigeria "successfully exited the Paris Club debt by paying off the balance of US$4.6 billion in April, 2006", which it credits to "the political will on the part of fiscal and monetary authorities".

Nasir el-Rufai, in a statement of November 2011 replying to the Senate privatisation report (Vanguard, 25 November 2011): "as BPE DG, approvals for privatisation issues were sought and received from the National Council on Privatisation, NCP, then chaired by Vice-President Atiku Abubakar. That was the requirement of the law, and BPE's compliance with it during his leadership was total." The Senate report, as quoted by SERAP, says that a later Director-General "sought and received direct approvals of former President Olusegun Obasanjo for many privatisation transactions, in violation of Section 11 of the Public Enterprise Act".

424.2 Sources

Okonjo-Iweala, Brookings, 2007: https://www.brookings.edu/wp-content/uploads/2012/04/2007okonjoiweala.pdf. CBN Annual Report 2006, as Part 413. Vanguard, 25 November 2011: https://www.vanguardngr.com/?p=221946. TheCable, as Part 421.

Grade (A) for Okonjo-Iweala and the CBN; **(B)** for el-Rufai's statement and the Senate report as quoted.

424.3 What this does not establish

The records do not show that he played no part in the debt relief. The finance minister's account shows only that she did not name him. On privatisation the records point both ways: they place the approvals with his council, which supports his claim that the programme ran through him, and they make him chairman of the body that approved sales later criticised. The criticism quoted from the Senate is aimed at presidential directives that bypassed the council, not at the council itself.

424.4 Verdict

There is no verdict. The Part gives context for the claims above.

SUPPLEMENT LIII — Claims Tested, December 2017 to December 2019: The Return to the PDP and the 2019 Campaign

> **Scope note.** The claims in this supplement come from his statement on rejoining the Peoples Democratic Party (3 December 2017), his campaign's statements of October 2018, the launch of his policy document *Let's Get Nigeria Working Again* on 19 November 2018, his signed op-ed in Al Jazeera of 23 January 2019, a television town hall the same day, his posts on X in 2019 and a statement on the 2020 budget. The full 2018 policy document could not be read: the published copy has gone and the archived copy would not download in full, so it is quoted from ThisDay's and BusinessDay's reports of the launch. Unemployment figures for 2015 to 2020 use the statistics bureau's methodology of the time, which counted anyone working fewer than 20 hours a week as unemployed and was changed after 2020. They cannot be compared with later figures.

PART 425 — "In the last two years almost three million Nigerians have lost their jobs": partly supported

425.1 The claim

Facebook statement on rejoining the PDP, 3 December 2017 (ThisDay, 4 December 2017; Section D, Part 257). **Grade (B).**

425.2 The record

National Bureau of Statistics (NBS), Labour Force Statistics Q3 2017, Table 11, p. 85: full-time employed 55,216.8 thousand in Q3 2015 and 51,060.9 thousand in Q3 2017, a fall of 4.16 million **(C)**. Measured from Q4 2015, the fall is 3.45 million. Total employed, including the underemployed, rose from 68,422.3 thousand to 69,090.0 thousand. NBS warns that "a loss in full time employed workers may not necessarily be due to job losses" (p. 3). Unemployment rose from 7.5 million to 15.9 million over the two years.

425.3 Verdict

Partly supported. On full-time jobs his figure is an understatement: the fall was between 3.45 and 4.16 million. On total employment there was no net loss.

425.4 Sources

NBS, Labour Force Statistics Q3 2017: https://www.nigerianstat.gov.ng/download/694.

Grade (A) for NBS; **(C)** for the arithmetic.

425.5 What this does not establish

The figures do not show that policy caused the fall in full-time work, or that the people concerned lost jobs rather than hours.

PART 426 — "A record 25 per cent of people aged 18-25 unemployed": not supported, because the official figure was higher

426.1 The claim

The same statement, 3 December 2017. **Grade (B).**

426.2 The record

NBS Labour Force Statistics Q3 2017, p. 4: "the unemployment rate for young people stood at 33.1% for those aged 15 to 24". NBS publishes no 18 to 25 band.

426.3 Verdict

Not supported. The nearest official figure, 33.1 per cent, is a third higher than his: (33.1 − 25) ÷ 25 = 32 per cent **(C)**. Here the claim understated the problem he was describing.

426.4 Sources

As Part 425.

Grade (A).

426.5 What this does not establish

It does not establish that he meant a different age band. NBS publishes 15 to 24 and 15 to 34, and on either band the rate was higher than 25 per cent, so the error runs against his own argument.

PART 427 — The APC has "lost 11 million jobs in the last three years": not supported

427.1 The claim

Campaign statement, 9 October 2018 (The Will; Part 409). **Grade (B).**

427.2 The record

NBS Labour Force Statistics Q3 2018, p. 3: "The total number of people in employment (i.e with jobs) increased from 68.4 million in Q3 2015, to 68.72 million in Q3 2016, to 69.09 million in Q3 2017 and 69.54 million in Q3 2018." Full-time employment was 55.2 million in Q3 2015 and 51.3 million in Q3 2018, a fall of 3.9 million. Unemployment rose by 13.4 million over the same three years (Part 428).

427.3 Verdict

Not supported. No NBS measure shows 11 million jobs lost. The figure appears to confuse the rise in unemployment, which was driven by a labour force growing faster than employment, with job losses.

427.4 Sources

NBS, Labour Force Statistics Q3 2018: https://nigerianstat.gov.ng/download/856. The Will, as Part 409.

Grade (A).

427.5 What this does not establish

It does not mean the labour market was healthy. Unemployment almost trebled.

PART 428 — "The number of unemployed persons ... increased 13 million to over 20 million in the last three years": supported

428.1 The claim

Al Jazeera op-ed under his name, 23 January 2019. **Grade (A)** for the wording, which is in a signed article.

428.2 The record

NBS counted 7,518.0 thousand unemployed in Q3 2015 (Q3 2017 report, Table 11) and 20.9 million in Q3 2018 (Q3 2018 report, p. 3). The rise is 13.4 million **(C)**.

428.3 Verdict

Supported. This is the accurate version of the claim that failed in Part 427, made three months later.

428.4 Sources

NBS, as Parts 425 and 427. Al Jazeera, "Atiku Abubakar: How to get Nigeria's economy working", 23 January 2019: https://www.aljazeera.com/indepth/opinion/atiku-abubakar-nigerian-economy-working-190123105212682.html.

Grade (A).

428.5 What this does not establish

It does not show that policy alone caused the rise. The labour force grew from about 75 million to 90.5 million over the period.

PART 429 — Nigeria "overtook India as the country with the largest number of people living in extreme poverty": supported by the source he cited, as it then stood

429.1 The claim

Al Jazeera op-ed, 23 January 2019, citing Brookings. He repeated it as "world headquarters for extreme poverty" on X on 12 July 2019 and 28 March 2021 (Dubawa; ICIR).

429.2 The record

World Data Lab, writing for Brookings, June 2018: "Nigeria has already overtaken India as the country with the largest number of extreme poor in early 2018".

429.3 Verdict

Supported by the originating source, as it stood from 2018 to 2021.

429.4 Sources

Brookings, "The start of a new poverty narrative", June 2018: https://www.brookings.edu/articles/the-start-of-a-new-poverty-narrative/.

Grade (A) for the source.

429.5 What this does not establish

It does not show that the projection was right. The World Poverty Clock was a model. On the World Bank's later series the comparison looks different, and by 2025 the phrase had gone out of date (Part 496).

PART 430 — "Record number of children out of school: According to UNICEF, the figure is now 13.2 million": cannot be tested

430.1 The claim

Al Jazeera op-ed, 23 January 2019. **Grade (A)** for the wording.

430.2 The record

The UNICEF figure was not retrieved. The APC's rebuttal (Daily Trust, B) said the 13.2 million came from a 2015 UNICEF survey, which would make it a figure from the PDP years, not a record set under Buhari. The World Bank series has no Nigerian primary out-of-school figure between 2010 (10.29 million) and 2023 (9.07 million).

430.3 Verdict

Cannot be tested.

430.4 Sources

Al Jazeera, as Part 428. Daily Trust, "Atiku, Obi lied 6 times during town hall programme: APC": https://www.dailytrust.com.ng/atiku-obi-lied-6-times-during-town-hall-programme-apc.html. WDI, SE.PRM.UNER: https://api.worldbank.org/v2/country/NGA;ZAF/indicator/SE.PRM.UNER?format=json&date=2010:2024&per_page=20000.

Grade (A) for WDI; **(B)** for the APC's account.

430.5 What this does not establish

None of this means the number of children out of school was small. On every series held it was around ten million or more, among the largest anywhere (Part 441). The disputed point is the word "record" and the year of the figure.

PART 431 — Oil accounts "for 95 percent of export earnings": supported

431.1 The claim

The 2018 policy document, as reported by BusinessDay, 19 November 2018. **Grade (B).**

431.2 The record

WDI, fuel exports as a share of merchandise exports: 96.03% (2017), 94.11% (2018).

431.3 Verdict

Supported.

431.4 Sources

WDI, TX.VAL.FUEL.ZS.UN: https://api.worldbank.org/v2/country/NGA/indicator/TX.VAL.FUEL.ZS.UN?format=json&date=2015:2024&per_page=20000. BusinessDay, "Road 2019: Atiku targets $900 billion economy 2025": https://businessday.ng/exclusives/article/road-2019-atiku-targets-900-billion-economy-2025/.

Grade (A).

431.5 What this does not establish

It says nothing about oil's share of government revenue or of GDP, which are different and much lower measures (Parts 443 and 451). He named goods exports, and on that measure his figure holds.

PART 432 — "Nearly 40 million MSMEs employing 60 million people or 84 per cent of the labour force": supported

432.1 The claim

The 2018 policy document, as reported by ThisDay, 19 November 2018. **Grade (B).**

432.2 The record

NBS and SMEDAN, National Survey of Micro, Small and Medium Enterprises 2017: 37,067,416 enterprises in 2013 and 41,543,028 in December 2017; employment of 59,647,954 persons in 2017, "equal to 86.3 percent of national workforce". The 84 per cent is the 2013 survey's figure.

432.3 Verdict

Supported. The counts round to his. The share comes from the earlier survey and is slightly lower than the later one.

432.4 Sources

NBS/SMEDAN, MSME Survey 2017: https://nigerianstat.gov.ng/download/966. ThisDay, as Part 409.

Grade (A).

432.5 What this does not establish

It does not show that the small-business sector is well measured. The survey counts many one-person enterprises, and "employing" includes owners working alone.

PART 433 — Manufacturing at "nine per cent" of GDP: supported

433.1 The claim

The 2018 policy document (ThisDay, 19 November 2018): to raise manufacturing output "from nine per cent, to 30 per cent of GDP by 2025". Repeated in the 2022 Covenant, pp. 24 and 28: "manufacturing (9% of GDP)".

433.2 The record

WDI, manufacturing value added as a share of GDP: 8.74% (2017), 9.65% (2018), 8.82% (2021).

433.3 Verdict

Supported for the starting point. The target is a pledge (Part 501).

433.4 Sources

WDI, NV.IND.MANF.ZS: https://api.worldbank.org/v2/country/CHN;IDN;MYS;NGA/indicator/NV.IND.MANF.ZS?format=json&date=2014:2023&per_page=1000. Covenant (Part 446).

Grade (A).

PART 434 — The 2019 budget assumed "305 naira to the dollar": supported

434.1 The claim

Al Jazeera op-ed, 23 January 2019: "The official rate on which the 2019 budget is based on is 305 naira to the dollar, with a parallel market rate of approximately 365".

434.2 The record

WDI official exchange rate, period average: N306.92 per US dollar in 2019. The Guardian reports that the 2020 budget kept the N305 benchmark. No parallel-market series was retrieved.

434.3 Verdict

Supported for the official rate, which differs from the average by 0.6 per cent **(C)**. The parallel rate cannot be tested and is not counted separately.

434.4 Sources

WDI, PA.NUS.FCRF: https://api.worldbank.org/v2/country/EMU;NGA/indicator/PA.NUS.FCRF?format=json&date=2018:2025&per_page=100. Guardian, "Atiku warns against borrowing as Buhari signs N10.594tr budget": https://guardian.ng/news/atiku-warns-against-borrowing-as-buhari-signs-n10-594tr-budget/.

Grade (A) for WDI; **(B)** for the budget benchmark.

434.5 What this does not establish

It does not establish the parallel rate of about N365. No series was retrieved, and the gap between the official and the parallel market was the point he was making.

PART 435 — Debt "more than doubled from N12 trillion in 2015, to N24.9 trillion in 2019": close to (within 1 per cent); the fact-checker's "false" is too harsh

435.1 The claim

Post on X, 12 July 2019, quoted by Dubawa: "Nigeria's debt has more than doubled from N12 trillion in 2015, to N24.9 trillion in 2019". **Grade (B).**

435.2 The record

DMO, total public debt at 31 December 2015: N12,603,705.28 million. DMO data for 31 March 2019, in an NBS release: domestic N17,086,204.66 million and external US$25.6 billion, a total of N24.947 trillion. The rise is 98 per cent **(C)**: 24.947 ÷ 12.604 = 1.979. Double would be N25.21 trillion.

435.3 Verdict

Close to (within 1 per cent). Both figures are right, but the debt rose to just under double, not "more than" double. Dubawa rated the claim false on that word. The substance, a near doubling in a little over three years, holds.

435.4 Sources

DMO, total public debt at 31 December 2015: https://www.dmo.gov.ng/60-total-public-debt-stock-as-at-31st-december-2015/file. NBS, domestic and foreign debt Q1 2019: https://nigerianstat.gov.ng/download/974. Dubawa, "Has Nigeria's total debt more than doubled since 2015? No": https://dubawa.org/has-nigerias-total-debt-more-than-doubled-since-2015-no/.

Grade (A); **(C)** for the arithmetic.

PART 436 — The 2020 budget spends more on debt service (N2.7 trillion) than on capital (N2.4 trillion): supported on the press record

436.1 The claim

Statement, 17 December 2019 (Guardian): "Nigeria currently budgets more money for debt servicing (N2.7 trillion), than we do on capital expenditure (N2.4 trillion)". **Grade (B).**

436.2 The record

The same report gives the signed budget: debt service N2.7 trillion and capital expenditure N2,465,418,006,955. The 2020 budget document itself was not retrieved.

436.3 Verdict

Supported, on the press record of the budget.

436.4 Sources

Guardian, as Part 434.

Grade (B).

436.5 What this does not establish

The budget itself was not retrieved, so its signed figures are not established here. The comparison he drew follows from the Guardian's numbers: 2.7 against 2.465 trillion.

PART 437 — "In the last three years of the PDP government, Nigeria recorded the highest GDP growth in all of Africa": not supported

437.1 The claim

Al Jazeera op-ed, 23 January 2019. **Grade (A)** for the wording.

437.2 The record

WDI real GDP growth, ranked across the 52 or 53 African countries with data: Nigeria 4.23% in 2012 (32nd), 6.67% in 2013 (12th), 6.31% in 2014 (12th), 2.65% in 2015 (34th). The fastest in 2014 was Ethiopia, at 10.26%.

437.3 Verdict

Not supported. Nigeria grew solidly in 2013 and 2014 but was not the fastest in Africa in any of the years. If "highest" meant the largest addition to output in absolute terms, which a large economy can achieve at a lower rate, that is a different claim, and it was not tested.

437.4 Sources

WDI, as Part 411 (ranking by this book).

Grade (A); **(C)** for the ranking.

437.5 What this does not establish

It does not establish the ranking as it stood on the data available in January 2019, because the World Bank series has been revised since.

PART 438 — Nigeria "now ... languishing at the 42nd position": close to

438.1 The claim

The same op-ed, 23 January 2019.

438.2 The record

On the same ranking, Nigeria was 44th of 52 in 2017 (0.81%) and 41st of 52 in 2018 (1.92%).

438.3 Verdict

Close to. His figure is one place from the current figure for 2018, the year he was writing about.

438.4 Sources

As Part 437.

Grade (A); **(C)** for the ranking.

438.5 What this does not establish

It does not establish the ranking on the data of January 2019. The World Bank series has since been revised, and a one-place difference is within the effect of such revisions.

PART 439 — GDP growth of six per cent at the May 2015 handover: partly supported, on an opponent's account of his words

439.1 The claim

NTA town hall "The Candidates", 23 January 2019, as relayed in the APC campaign's rebuttal by Festus Keyamo (Daily Trust): that at the May 2015 handover the growth rate was six per cent. No transcript was found. **Grade (B)**, from a partisan source.

439.2 The record

WDI: 6.31% for calendar 2014 and 2.65% for 2015. Quarterly growth in early 2015 was well below 6 per cent. The APC put it at 2.35 per cent, a figure that was not re-tested.

439.3 Verdict

Partly supported. Six per cent describes 2014, the last full year of PDP government, not the economy at the handover. The wording is known only from his opponents.

439.4 Sources

WDI, as Part 411. Daily Trust, as Part 430.

Grade (A) for WDI; **(B)** for the wording.

SUPPLEMENT LIV — Claims Tested, 2020 to 2022: Posts and the Arise Interview

> **Scope note.** One thread on X (28 March 2021) and one long television interview (Arise TV, 22 July 2022) produced most of the checkable claims of the opposition years. The interview is quoted from ICIR's FactCheckHub and TheCable Fact Check; no full transcript was obtained. Part 423 (no law against public officers in business) comes from the same interview and is tested in Supplement LII.

PART 440 — "The nation with the highest unemployment rate on Earth": not supported

440.1 The claim

Thread on X, 28 March 2021 (ICIR/FactCheckHub): "... the world capital for out-of-school children, and the nation with the highest unemployment rate on Earth". **Grade (B).**

440.2 The record

NBS put unemployment at 33.3 per cent in Q4 2020 on the national definition. On the International Labour Organization's modelled series, which allows comparison across countries, Nigeria's 2020 rate is 5.71 per cent, and the highest are Eswatini (32.98 per cent) and South Africa (29.22 per cent). South Africa's own national rate, 32.5 per cent in Q4 2020, was in the same range as Nigeria's national figure.

440.3 Verdict

Not supported. Nigeria's national figure was among the highest anywhere, but it was measured on a definition (fewer than 20 hours' work counted as unemployed) that no other country used, and on comparable measures Nigeria was not first.

440.4 Sources

NBS, Labour Force Statistics Q4 2020, p. 5 (image-only; read by OCR and checked on the page image): https://nigerianstat.gov.ng/download/1238. WDI, SL.UEM.TOTL.ZS: https://api.worldbank.org/v2/country/all/indicator/SL.UEM.TOTL.ZS?format=json&date=2019:2021&per_page=20000. ICIR, as Part 423.

Grade (A) for NBS and WDI; **(B)** for the wording and South Africa's national rate.

PART 441 — "The world capital for out-of-school children": partly supported

441.1 The claim

The same thread, 28 March 2021. **Grade (B).**

441.2 The record

UNESCO's Global Education Monitoring team, 1 September 2022, on new estimates: "The top five countries with the most children excluded from education are India, Nigeria, Pakistan, Ethiopia and China"; Nigeria and Pakistan have "each about 20 million children and youth out of school".

441.3 Verdict

Partly supported. On UNESCO's 2022 estimates, which came after the claim, Nigeria was second, not first. UNICEF statements of the time saying that Nigeria had the largest number were not retrieved, so the claim may have matched what was being said when he made it.

441.4 Sources

World Education Blog (UNESCO GEM), 1 September 2022: https://world-education-blog.org/2022/09/01/new-measurement-shows-that-244-million-children-and-youth-are-out-of-school/.

Grade (A) for UNESCO.

PART 442 — Lincoln "ran up to five, six times before becoming the president": not supported

442.1 The claim

Arise TV interview, 22 July 2022 (ICIR; TheCable): Abraham Lincoln "ran up to five, six times before becoming the president of the United States". **Grade (B).**

442.2 The record

The Miller Center at the University of Virginia: Lincoln "won the nomination for president from the Republican Party" in 1860 and "won the presidential election"; he was re-elected in 1864. He lost other contests, including a Senate race in 1858, but he ran for the presidency twice and won both times.

442.3 Verdict

Not supported. The point he was making, about persistence after defeat, has some basis in Lincoln's other races, but not as stated.

442.4 Sources

Miller Center, "Abraham Lincoln": https://millercenter.org/president/lincoln.

Grade (A).

442.5 What this does not establish

It says nothing about the substance of his argument in the interview, which was that defeat need not end a career. The historical example was wrong, but the argument does not depend on it.

PART 443 — "Oil only maybe accounts for about 20 per cent of our GDP": not supported

443.1 The claim

Arise TV, 22 July 2022 (ICIR). **Grade (B).**

443.2 The record

NBS GDP report Q3 2022: crude petroleum and natural gas was 7.24 per cent of real GDP in 2021 and 6.63 per cent in Q1 2022, and below 10 per cent in every quarter shown.

443.3 Verdict

Not supported. The oil share was about a third of what he said. The direction of his point, that most of the economy is not oil, is right. His figure overstated oil's share and so weakened that point rather than helping it.

443.4 Sources

NBS, GDP report Q3 2022: https://nigerianstat.gov.ng/download/1241259.

Grade (A).

PART 444 — "Egypt has a population of about 80 million, and more than two million policemen": not supported

444.1 The claim

Arise TV, 22 July 2022 (TheCable). **Grade (B).**

444.2 The record

WDI gives Egypt's population as 112,618,250 in 2022. It passed 80 million around 2005. No police establishment figure was retrieved, and TheCable cited about 350,000 (B).

444.3 Verdict

Not supported on population: his figure was about 29 per cent low **(C)**. The police figure cannot be tested and is not counted separately.

444.4 Sources

WDI, SP.POP.TOTL (Egypt): https://api.worldbank.org/v2/country/EGY/indicator/SP.POP.TOTL?format=json&date=2014:2024&per_page=20000. TheCable, as Part 423.

Grade (A) for population.

444.5 What this does not establish

It does not establish the size of Egypt's police. If TheCable's figure of about 350,000 is right, his "more than two million" would be far too high, but the figure was not tested and is not counted.

PART 445 — "There are 17 security outfits in the country, all headed by a section of the country": partly supported on the press record

445.1 The claim

Arise TV, 22 July 2022 (TheCable). **Grade (B).**

445.2 The record

TheCable listed the heads of the security agencies at the time and found most were from the north, with exceptions, among them the Chief of Defence Staff, the Chief of Air Staff and the head of Defence Intelligence. No primary record of appointments was retrieved.

445.3 Verdict

Partly supported. On the press record "most" holds and "all" does not.

445.4 Sources

TheCable, as Part 423.

Grade (B).

445.5 What this does not establish

It takes no view of the appointments themselves. Whether the security agencies were led mostly by northerners is a matter of record. Whether that mattered is a political argument, and it is not graded.

SUPPLEMENT LV — Claims Tested, 2022: *My Covenant with Nigerians*

> **Scope note.** *My Covenant with Nigerians* was his 2023 campaign's policy document. The edition read, in full, is the abridged one of 74 pages hosted by CivicHive. The unabridged edition was not found. Because his words come from his own document, the wording in every Part of this supplement is graded **(A)**. Page numbers are PDF pages. The Covenant was written in 2022, so the latest data then available is the test, and later revisions are noted where they change the picture.
>
> **Source for every claim in this supplement.** *My Covenant with Nigerians* (abridged), October 2022: https://elections.civichive.org/wp-content/uploads/2022/10/Atikus-5-Point-Development-Agenda-Abridged-1.pdf (project copy https://elections.civichive.org/wp-content/uploads/2022/10/Atikus-5-Point-Development-Agenda-Abridged-1.pdf).

PART 446 — "More than 90 million people below the poverty line": partly supported

446.1 The claim

Covenant, p. 4.

446.2 The record

NBS, *Poverty and Inequality in Nigeria 2019*: 40.1 per cent of the population, "over 82.9 million Nigerians", poor by national standards in 2018/19, with Borno excluded. The Covenant itself gives the 82.9 million figure on p. 51 (Part 447).

446.3 Verdict

Partly supported. The only survey count is 82.9 million. A figure above 90 million by 2022 is plausible after three years of population growth and the 2020 recession, but it rests on projections that were not retrieved, and the document gives two different numbers 47 pages apart.

446.4 Sources

NBS, Poverty and Inequality in Nigeria 2019 (summary): https://nigerianstat.gov.ng/download/1092.

Grade (A).

PART 447 — "82.9mn Nigerians (40% of the population) live at or below the poverty line … N376/day or N137,430/yr": supported

447.1 The claim

Covenant, p. 51.

447.2 The record

NBS 2019: "value of poverty line equal to 137,430 Naira per person per year"; 40.1 per cent; 82.9 million. N137,430 ÷ 365 = N376.52 **(C)**.

447.3 Verdict

Supported. Every figure holds.

447.4 Sources

As Part 446.

Grade (A); **(C)** for the daily figure.

PART 448 — "15 of the 17 states with above national average poverty headcount are in northern Nigeria … Lagos 4.5 percent … Sokoto 87.7 percent": supported, to the decimal

448.1 The claim

Covenant, p. 52.

448.2 The record

NBS 2019, state table (p. 14): 17 states are above the national 40.1 per cent. Fifteen are northern: Adamawa, Bauchi, Gombe, Jigawa, Kaduna, Kano, Katsina, Kebbi, Nasarawa, Niger, Plateau, Sokoto, Taraba, Yobe and Zamfara. Two are southern: Ebonyi (79.76 per cent) and Enugu (58.13 per cent). Lagos is at 4.50 per cent and Sokoto at 87.73 per cent, with Taraba at 87.72 per cent. Borno is not in the table.

448.3 Verdict

Supported. His own state, Adamawa, is among the fifteen, and the document does not leave it out.

448.4 Sources

As Part 446.

Grade (A); **(C)** for the count.

PART 449 — Three poverty figures with no traceable source: 72 per cent of the extremely poor in the North; 110.2 million multidimensionally poor; 150 million and 94 million on international lines: cannot be tested

449.1 The claims

Covenant, pp. 51 to 52: "72 percent of the extremely poor live in the North"; "110.2mn Nigerians (55.1%) ... multidimensionally poor"; on international lines, "about 150mn (75%)" at $3.1 a day and "about 94mn (47%)" at $1.9.

449.2 The record

The NBS 2019 summary publishes no regional split of extreme poverty. On multidimensional poverty, the 2022 UNDP and Oxford (OPHI) global report gives a projected 96.7 million for Nigeria in 2020. The NBS's own index, published in November 2022 after the Covenant, gives 133 million (63 per cent). Neither is 110.2 million. On the international lines, the World Bank's Poverty and Inequality Platform no longer serves the 2011-price lines of US$1.90 and US$3.20 a day: both requests returned server errors on 22 October 2026, and the current lines give different numbers.

449.3 Verdict

Cannot be tested, for each of the three. The register lists them as three claims.

449.4 Sources

As Part 446. UNDP/OPHI, Global MPI 2022: https://www.undp.org/sites/g/files/zskgke326/files/2022-10/2022mpireportenpdf.pdf. NBS, Multidimensional Poverty Index 2022: https://nigerianstat.gov.ng/download/1241254. World Bank PIP API (failed requests logged in the project).

Grade (A) for the two MPI reports and the failed requests.

449.5 What this does not establish

It does not show that the figures are wrong. The 110.2 million lies between the two published counts.

PART 450 — GDP per capita of "approximately US$2,000": partly supported; right on the data of 2022, about 28 per cent low on today's

450.1 The claim

Covenant, p. 14: to raise GDP per capita "from the current levels of approximately US$2,000 to US$5,000 by 2030".

450.2 The record

On the rebased national accounts WDI gives US$2,787 (2021) and US$2,899 (2022). Before the 2025 rebasing, the figure for 2021 was a little above US$2,000, as reported at the time, but that older figure was not retrieved. The rebased series falls to US$1,084 in 2024 after the naira's depreciation.

450.3 Verdict

Partly supported. The figure was right on the data he had. On the current series it is about 28 per cent low **(C)**: (2,787 − 2,000) ÷ 2,787.

450.4 Sources

WDI, NY.GDP.PCAP.CD: https://api.worldbank.org/v2/country/NGA;BGD;IND;VNM;IDN;EGY;CHN;WLD/indicator/NY.GDP.PCAP.CD?format=json&date=2010:2025&per_page=1000.

Grade (A) for current WDI; **(B)** for the old-base figure.

PART 451 — Agriculture "25% of GDP"; oil and gas "9% of GDP and 80% of external revenues": partly supported

451.1 The claim

Covenant, p. 24.

451.2 The record

WDI, agriculture value added: 29.39 per cent of GDP in 2021 on the rebased series. NBS, oil share of real GDP: 7.24 per cent in 2021. WDI, fuel exports: 89.15 per cent of merchandise exports in 2021.

451.3 Verdict

Partly supported. Agriculture at 25 per cent is close to the older figure and below the rebased one. Oil at 9 per cent of GDP is a little high. Oil at 80 per cent of external revenue understates its share of goods exports, though "external revenues" may include items other than goods.

451.4 Sources

WDI, NV.AGR.TOTL.ZS: https://api.worldbank.org/v2/country/NGA;SSF/indicator/NV.AGR.TOTL.ZS?format=json&date=2015:2024&per_page=20000. NBS, as Part 443. WDI, as Part 431.

Grade (A).

PART 452 — Small businesses: "41.5m" enterprises, "60m" employed, "84%" of the labour force, "49%" of GDP, "7.3%" of exports: supported

452.1 The claim

Covenant, pp. 24 and 60; p. 24 also gives MSMEs' share of GDP as "approx. 50%".

452.2 The record

NBS/SMEDAN 2017 survey: 41,543,028 enterprises; 59,647,954 persons employed (86.3 per cent of the workforce); contribution to GDP 49.78 per cent; exports 7.64 per cent ("from 7.27 percent in 2013").

452.3 Verdict

Supported. The 84 per cent and 7.3 per cent are the 2013 survey's figures, set beside the 2017 counts. Mixing the two surveys is a small inconsistency, not an error of substance.

452.4 Sources

NBS/SMEDAN, as Part 432.

Grade (A).

PART 453 — The oil and gas sector "showing a decline in 6 out of nine quarters since 2019": partly supported; the decline was longer than he said

453.1 The claim

Covenant, p. 24.

453.2 The record

NBS GDP report Q3 2022: year-on-year real growth of the oil sector was positive through 2019 and in Q1 2020, then negative in every quarter from Q2 2020 to Q3 2022, for example −6.63 per cent in Q2 2020, −19.76 per cent in Q4 2020, −26.04 per cent in Q1 2022 and −22.67 per cent in Q3 2022.

453.3 Verdict

Partly supported. The decline is real, but in the nine quarters before the Covenant the count of contractions is closer to eight than six. The reading is from text extracted from the NBS report, not a clean spreadsheet.

453.4 Sources

NBS, as Part 443.

Grade (A); **(C)** for the count.

PART 454 — "Generation Capacity of Power Sector 7,000 MW": not supported

454.1 The claim

Covenant, p. 20.

454.2 The record

Nigerian Electricity Regulatory Commission (NERC), Quarterly Report Q3 2022: the grid plants' average available capacity was 4,508.38 MW in Q2 2022 and 4,341.87 MW in Q3 2022. Installed capacity is higher, above 12,000 MW, which was not re-tested.

454.3 Verdict

Not supported. The 7,000 MW is neither the available nor the installed figure.

454.4 Sources

NERC, Quarterly Report Q3 2022: https://nerc.gov.ng/wp-content/uploads/2023/06/2022_Q3%20Report.pdf.

Grade (A).

454.5 What this does not establish

It does not establish which figure he meant. If he meant the highest output the grid had reached, that series was not retrieved. The figure matches neither of the two published measures.

PART 455 — "Nigeria's tax to GDP ratio is abysmally low at 6%": cannot be tested, though consistent with the related measure

455.1 The claim

Covenant, p. 37.

455.2 The record

The 2023 budget speech of 7 October 2022 gives the federal government's "revenue-to-GDP ratio of just about 8 percent". No tax-to-GDP series was retrieved.

455.3 Verdict

Cannot be tested on the measure he named. The direction, among the lowest anywhere, is consistent with the government's own revenue figure.

455.4 Sources

Budget Office, 2023 budget speech: https://budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari/2023-budget-speech-presented-by-president-muhammadu-buhari/download.

Grade (A) for the speech.

PART 456 — "In the fiscal year 2021 more than 80% of total revenue was needed for debt service": not supported; the official figure was 69 per cent

456.1 The claim

Covenant, p. 37.

456.2 The record

Medium Term Expenditure Framework and Fiscal Strategy Paper 2023 to 2025, Table 3.5: "Debt service was N4.22 trillion, representing 35% of aggregate expenditure and 69% of total revenue" in 2021, when federal revenue was N6.10 trillion. The same document projects the ratio at 82 per cent for 2023 under one scenario.

456.3 Verdict

Not supported for 2021. Over 80 per cent was the government's projection for 2023, and debt service exceeded revenue in January to April 2022 (Part 473). The Covenant attached a projection to the wrong year.

456.4 Sources

Budget Office, 2023-2025 MTEF/FSP: https://budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft-2/download.

Grade (A).

PART 457 — "HDI of 0.539 ... lags ... Korea (0.916), Turkey (0.820), Mexico (0.779), India (0.645) and Egypt (0.707) in 2019": supported, all six values

457.1 The claim

Covenant, p. 41.

457.2 The record

UNDP, *Human Development Report 2020*, Table 1, pp. 357 to 359: Nigeria 0.539 (rank 161); Korea 0.916; Turkey 0.820; Mexico 0.779; Egypt 0.707; India 0.645.

457.3 Verdict

Supported.

457.4 Sources

UNDP, HDR 2020: https://hdr.undp.org/system/files/documents/hdr2020.pdf.

Grade (A).

PART 458 — Mean years of schooling 6.7 against South Africa's 10.1; expected years 10 against 13.3: close to

458.1 The claim

Covenant, p. 41.

458.2 The record

HDR 2020, Table 1, gives Nigeria expected years of schooling 10.0, mean years 6.7; South Africa expected 13.8, mean 10.2.

458.3 Verdict

Close to. Nigeria's figures are exact. South Africa's are slightly low, by 1 per cent (mean years) and 4 per cent (expected years) **(C)**, which narrows the gap he was describing.

458.4 Sources

As Part 457.

Grade (A); **(C)** for the gaps.

PART 459 — "High rates of unemployment (33%) and under-employment (23%)": supported

459.1 The claim

Covenant, p. 41.

459.2 The record

NBS Q4 2020, p. 5 (image-only; checked on the page image), gives unemployment of 33.3 per cent and underemployment of 22.8 per cent.

459.3 Verdict

Supported.

459.4 Sources

NBS, as Part 440.

Grade (A).

PART 460 — "Close to 23 million people are unemployed in 2021, 7 million more than in 2017": supported, though the year is 2020

460.1 The claim

Covenant, p. 58.

460.2 The record

NBS Q4 2020: labour force 69,675,468, with 33.3 per cent unemployed, about 23.2 million **(C)**. NBS Q3 2017: 15.9 million unemployed. The difference is 7.3 million.

460.3 Verdict

Supported. The figure is for Q4 2020, the latest NBS release when the Covenant was written.

460.4 Sources

NBS, as Parts 425 and 440.

Grade (A); **(C)** for the arithmetic.

PART 461 — Unemployment rose "from 5.1% in 2010 to 18.8% in 2017, currently at 33% in 2021": partly supported

461.1 The claim

Covenant, p. 58.

461.2 The record

NBS gives 18.8 per cent in Q3 2017 and 33.3 per cent in Q4 2020. The NBS series on its current method starts in 2014; no NBS figure of 5.1 per cent for 2010 was found.

461.3 Verdict

Partly supported. The 2017 and 2020 figures hold. The 2010 starting point cannot be tested and may come from a different series.

461.4 Sources

NBS, as Parts 425 and 440.

Grade (A).

PART 462 — Unemployment "for women and young people is at 35.2% and 54.3% respectively": partly supported

462.1 The claim

Covenant, p. 58.

462.2 The record

NBS Q4 2020: unemployment among those aged 15 to 24 was 53.4 per cent on the bureau's "NEW Nigeria" definition (73.2 per cent on its "OLD Nigeria" definition, 38.5 per cent on the "International" one) (p. 15, checked on the page image). Among those aged 15 to 34 it was 42.5 per cent (p. 5). The figure for women was not on the pages read by OCR.

462.3 Verdict

Partly supported. The youth figure looks like 53.4 with two digits swapped. The women's figure was not tested.

462.4 Sources

NBS, as Part 440.

Grade (A) for the youth figures.

PART 463 — Nigeria "had a ratio of 1 doctor to 6000 patients" in 2018 against a WHO recommendation of 1 to 600: not supported

463.1 The claim

Covenant, p. 49.

463.2 The record

WDI, physicians per 1,000 people, Nigeria: 0.36 in 2018, or about one doctor for every 2,800 people **(C)**: 1,000 ÷ 0.36 = 2,778. No WHO document recommending one doctor to 600 people was found.

463.3 Verdict

Not supported. The record shows fewer people per doctor than he said, though still a very low density of doctors.

463.4 Sources

WDI, SH.MED.PHYS.ZS: https://api.worldbank.org/v2/country/NGA/indicator/SH.MED.PHYS.ZS?format=json&date=2000:2024&per_page=20000.

Grade (A); **(C)** for the conversion.

PART 464 — "About 60 million Nigerians have no access to clean drinking water and at least 130 million ... no proper sanitation": partly supported

464.1 The claim

Covenant, p. 49.

464.2 The record

WDI (WHO/UNICEF Joint Monitoring Programme), 2021: 77.84 per cent of people use at least basic drinking water and 45.45 per cent at least basic sanitation, out of a population of 218.5 million. That leaves about 48 million without basic water and about 119 million without basic sanitation **(C)**.

464.3 Verdict

Partly supported. The sanitation figure is within 9 per cent of the record. The water figure is a quarter higher than the "basic" measure. If "clean" means "safely managed", a stricter measure that was not retrieved, the number without it would be larger.

464.4 Sources

WDI, SH.H2O.BASW.ZS: https://api.worldbank.org/v2/country/NGA/indicator/SH.H2O.BASW.ZS?format=json&date=2015:2024&per_page=20000; SH.STA.BASS.ZS: https://api.worldbank.org/v2/country/NGA/indicator/SH.STA.BASS.ZS?format=json&date=2015:2024&per_page=20000.

Grade (A); **(C)** for the arithmetic.

PART 465 — Infant mortality "72", child mortality "114", maternal mortality "917 deaths per 100,000" against a world average of 400: partly supported; his maternal figure understates the problem

465.1 The claim

Covenant, p. 49.

465.2 The record

The current WDI estimates put infant mortality at 68.7 per 1,000 live births in 2018 and 69.9 in 2021, and under-five mortality at 117.2 in 2018. Maternal mortality was 1,118 per 100,000 in 2018 and 1,046 in 2021, against a world figure of 211 in 2018.

465.3 Verdict

Partly supported. Infant and child mortality are within 5 per cent and 3 per cent of the record. The 917 was the UN inter-agency estimate for 2017, published in 2019. The current series puts Nigeria higher, so on today's figures his number understates the problem. The world average of 400 is not supported: the record gives 211.

465.4 Sources

WDI, SP.DYN.IMRT.IN: https://api.worldbank.org/v2/country/NGA;IND/indicator/SP.DYN.IMRT.IN?format=json&date=1960:2024&per_page=1000; SH.DYN.MORT: https://api.worldbank.org/v2/country/NGA/indicator/SH.DYN.MORT?format=json&date=2000:2024&per_page=20000; SH.STA.MMRT: https://api.worldbank.org/v2/country/NGA;WLD/indicator/SH.STA.MMRT?format=json&date=2000:2024&per_page=20000.

Grade (A) for WDI; **(B)** for the 2019 estimate.

PART 466 — "Food import share in total import currently estimated at 20%": not supported

466.1 The claim

Covenant, p. 25.

466.2 The record

WDI, food imports as a share of merchandise imports: 14.16 per cent (2021) and 11.43 per cent (2022).

466.3 Verdict

Not supported.

466.4 Sources

WDI, TM.VAL.FOOD.ZS.UN: https://api.worldbank.org/v2/country/NGA/indicator/TM.VAL.FOOD.ZS.UN?format=json&date=2015:2024&per_page=20000.

Grade (A).

466.5 What this does not establish

It does not mean food imports are unimportant. The share fell partly because of import restrictions and the closure of land borders from 2019, which also raised food prices.

PART 467 — "2.7 million IDPs in 2020 a rise from 2.1 million in 2015", and "370k+" police against a "UN recommendation of police to citizen ratio of 1:450": cannot be tested

467.1 The claims

Covenant, p. 68 (displaced people) and pp. 68 to 69 (police, with a pledge to recruit up to one million).

467.2 The record

The Internal Displacement Monitoring Centre's country page loads its figures by script and returned none. No police establishment record was retrieved, and no UN document setting a ratio of one police officer to 450 people was found. Several UN bodies have said that there is no official UN ratio.

467.3 Verdict

Cannot be tested, for either. The register lists them as two claims.

467.4 Sources

IDMC, Nigeria: https://www.internal-displacement.org/countries/nigeria/.

Grade (A) for the claims.

PART 468 — Eight further Covenant figures with no record to test them against

468.1 The claims

"Core infrastructure stock" at 35 per cent of GDP against South Africa 87 per cent, Indonesia 70 per cent and India 58 per cent (p. 20); infrastructure spending of 0.5 per cent of GDP against a 3 per cent standard (p. 20); a food security index of 40.1 per cent (p. 25); an MSME funding window of N200 billion (p. 30); social protection spending of 3.1 per cent of GDP (p. 56); 30,000 Nigerians spending US$1.25 billion a year on medical tourism (p. 49, sourced in the document to a private website); over 5 million new entrants to the labour market a year (p. 58); and 70 per cent of unemployed youths "uneducated and unskilled" (p. 58).

468.2 The record

None of these was tested against a record retrieved for this book. The infrastructure baseline changed between his two policy documents without a cited source in either (Part 500).

468.3 Verdict

Cannot be tested. The eight are counted as one item in the register, as in the claims wave.

468.4 Sources

Covenant, pages as given.

Grade (A) for the claims.

SUPPLEMENT LVI — Claims Tested, 2022 and 2023: The NESG Dialogue and the Town Hall

> **Scope note.** No presidential debate with him took place in the 2023 campaign. His checkable claims come from the Nigerian Economic Summit Group's presidential dialogue of February 2023, as quoted by TheCable Fact Check, and from an Arise TV town hall in December 2022, whose fact-check could not be read. Part 422 (Brazil) is from the same NESG dialogue and is tested in Supplement LII.

PART 469 — "More than 23 million Nigerians are out of jobs": supported

469.1 The claim

NESG presidential dialogue, February 2023 (TheCable Fact Check). **Grade (B).**

469.2 The record

NBS Q4 2020, which was still the latest labour force release in February 2023, counted about 23.2 million unemployed (Part 460).

469.3 Verdict

Supported.

469.4 Sources

TheCable Fact Check, as Part 422. NBS, as Part 440.

Grade (A).

469.5 What this does not establish

It does not establish the position in 2023. NBS published no labour force figures between Q4 2020 and its new survey, so the figure was more than two years old when he used it. The same was true for every candidate who cited it.

PART 470 — "The number of fully employed people dropped by 54 percent, from 68 million to 31 million": partly supported; the fact-checker's "false" does not credit the end-point

470.1 The claim

The same dialogue, February 2023 (TheCable). **Grade (B).**

470.2 The record

NBS Q4 2020, p. 5 (image-only; checked on the page image): "30,572,440 were full-time employed". NBS Table 11 for 2015: total employed 67.9 to 68.9 million; full-time employed 54.4 to 55.7 million.

On like-for-like full-time figures the fall was from 55.2 million (Q3 2015) to 30.6 million (Q4 2020): 24.6 ÷ 55.2 = 45 per cent **(C)**.

470.3 Verdict

Partly supported. The 31 million end-point is right. The 68 million starting point is the 2015 count of all employed people, including the underemployed, and not the full-time count. The comparison therefore mixes two measures and inflates the fall from 45 to 54 per cent. TheCable rated the claim false. This book credits the end-point and the scale of the fall, which was very large on either reading.

470.4 Sources

NBS, as Parts 425 and 440. TheCable, as Part 422.

Grade (A); **(C)** for the arithmetic.

PART 471 — Youth unemployment "increased by 9 million from 4 million in 2015 to 13 million in 2020": cannot be tested on this book's reading

471.1 The claim

The same dialogue (TheCable). **Grade (B).**

471.2 The record

TheCable added up NBS quarterly youth figures and found 13.98 million unemployed young people in Q2 2020 and 12.72 million in Q4 2020 (B). The 2015 baseline was not re-derived for this book.

471.3 Verdict

Cannot be tested on this book's own reading. The 2020 end-point is consistent with TheCable's NBS figures.

471.4 Sources

TheCable, as Part 422.

Grade (B).

PART 472 — Budget deficits "often above the 3% threshold": supported on the press record

472.1 The claim

The same dialogue (TheCable). **Grade (B).**

472.2 The record

TheCable, from Central Bank, Budget Office and PwC data: deficits of 3.17 per cent (2017), 3.41 per cent (2019), 3.57 per cent (2020) and 3.93 per cent (2021) of GDP (B). The 2023 to 2025 MTEF gives the 2021 federal deficit as "2.64 percent" of GDP, on a narrower measure.

472.3 Verdict

Supported for "often", on the press record. The measures differ, and on the narrower official measure 2021 was below 3 per cent.

472.4 Sources

TheCable, as Part 422. MTEF, as Part 456.

Grade (B); **(A)** for the MTEF figure.

PART 473 — The federal government spent "more than 100% of its revenue on debt service": supported for January to April 2022

473.1 The claim

The same dialogue (TheCable). **Grade (B).**

473.2 The record

Finance Ministry figures as reported: revenue of N1.63 trillion against debt service of N1.94 trillion in January to April 2022 (TheCable, B). The Presidency itself said in August 2026 that the ratio had been "nearly 100% in December 2022". For the whole of 2021 it was 69 per cent (Part 456).

473.3 Verdict

Supported for the period cited.

473.4 Sources

TheCable, as Part 422. AllAfrica, Presidency statement, 3 August 2026: https://allafrica.com/stories/202608030192.html.

Grade (B).

473.5 What this does not establish

It does not establish the position for a full year. On the official full-year measure for 2021 the ratio was 69 per cent, and the Presidency's own words for December 2022 were "nearly 100%".

PART 474 — The Arise TV town hall, December 2022: not tested

474.1 What the record shows

Africa Check published a fact-check of the presidential candidates' claims at the Arise TV town hall in December 2022. A search summary says it found "few checkable claims, most being correct". The article itself could not be read: Africa Check refused every method of retrieval with HTTP 403, and the saved file holds no article text.

474.2 Verdict

There is no verdict. No claim from the town hall is graded, and the town hall is not counted in the register.

474.3 Source

Africa Check, "Fact-checking claims by Nigerian presidential hopefuls at Arise TV town hall": https://africacheck.org/fact-checks/reports/fact-checking-claims-nigerian-presidential-hopefuls-arise-tv-town-hall (not readable, 22 October 2026).

SUPPLEMENT LVII — Claims Tested, 2023 to 2026: Opposition Leader and ADC Candidate

> **Scope note.** Most of these claims were issued in statements by his media aides, Phrank Shaibu and Paul Ibe, and are treated as his. Many are about public debt and use the DMO's quarterly tables. Two cautions apply to every debt Part. First, the DMO's March 2023 table excludes N22.7 trillion of Ways and Means advances from the Central Bank, which were added to the debt in June 2023. Second, the naira fell sharply from June 2023, which raised the naira value of foreign debt without new borrowing. The DMO's own figure for the stock President Tinubu inherited is N87.38 trillion. The Consumer Price Index was rebased in 2025, so inflation figures from before and after are not strictly comparable.

PART 475 — Inflation "33.69%" and food inflation "40.53%" in April 2024, "the highest in nearly three decades": supported

475.1 The claim

Statement, May 2024, as found by search on Gazette Nigeria: annual inflation of 33.69 per cent, "the highest in nearly three decades", and food inflation of 40.53 per cent, "the highest in more than 15 years". The saved page was an empty stub and was deleted, so the wording rests on the search record. **Grade (C)** for the wording, as the review required.

475.2 The record

NBS, CPI April 2024: "headline inflation rate increased to 33.69%"; "Food inflation rate in April 2024 was 40.53%". WDI annual inflation: the last year above 33 per cent was 1995 (72.84 per cent); 1996 was 29.27 per cent.

475.3 Verdict

Supported, including "nearly three decades": April 2024 was the highest since 1995 or 1996, 28 to 29 years earlier. The food comparison over 15 years was not tested.

475.4 Sources

NBS, CPI April 2024: https://nigerianstat.gov.ng/download/1241497. WDI, FP.CPI.TOTL.ZG: https://api.worldbank.org/v2/country/NGA/indicator/FP.CPI.TOTL.ZG?format=json&date=1999:2025&per_page=20000 and https://api.worldbank.org/v2/country/NGA/indicator/FP.CPI.TOTL.ZG?format=json&date=1985:1998&per_page=100.

Grade (A) for NBS and WDI.

475.5 What this does not establish

It does not establish the exact wording. That waits until the statement is re-fetched.

PART 476 — Inflation "has declined from the 22.41 per cent recorded in May 2023 to 15.43 per cent": supported for the starting point

476.1 The claim

Statement by Paul Ibe, 2026, as found by search. The page was not saved. **Grade (C)** for the wording, as the review required.

476.2 The record

NBS, CPI May 2023: "headline inflation rate increased to 22.41%". The 15.43 per cent end-point is not in any file held. NBS reported 15.39 per cent for August and 14.63 per cent for September 2026. Both 2026 figures are on the rebased index.

476.3 Verdict

Supported for 22.41 per cent. The end-point is consistent with NBS releases of mid-2026. The statement's own logic, that slower inflation does not mean lower prices, is correct.

476.4 Sources

NBS, CPI May 2023: https://nigerianstat.gov.ng/download/1241339. Voice of Nigeria, "Nigeria's headline inflation drops to 14.63 per cent": https://von.gov.ng/nigerias-headline-inflation-drops-to-14-63-per-cent/.

Grade (A) for May 2023 and September 2026.

PART 477 — A World Bank report shows "over 60 per cent of Nigerians now live below the poverty line, up from about 40 per cent just a few years ago": partly supported

477.1 The claim

Statement by Phrank Shaibu, April 2025 (Guardian; BusinessDay; TheCable). **Grade (B).**

477.2 The record

The 40 per cent is the NBS 2018/19 figure (40.1 per cent, Part 447). The World Bank report he cited was taken down from the Bank's website three days after publication (TheCable, B) and was not retrieved. The IMF's 2026 Article IV report later put poverty at 63 per cent on the national line (Part 478).

477.3 Verdict

Partly supported. The baseline is right. The 60 per cent rests on a document that was withdrawn, though a later IMF estimate is consistent with it.

477.4 Sources

Guardian, "World Bank report sparks row as Atiku slams Tinubu's economic policies": https://guardian.ng/news/world-bank-report-sparks-row-as-atiku-slams-tinubus-economic-policies/. BusinessDay: https://businessday.ng/news/article/world-bank-report-atiku-knocks-tinubu-as-poverty-rate-hits-60/. TheCable: https://www.thecable.ng/?p=1315033.

Grade (A) for NBS; **(B)** for the rest.

PART 478 — The IMF "estimated that 63 per cent of Nigerians now live below the national poverty line, while about 27 million … experienced food insecurity in late 2025": supported on the press record

478.1 The claim

Statements by Phrank Shaibu, mid-2026 and 26 September 2026 (Guardian; Legit). **Grade (B).**

478.2 The record

The Guardian's report of the IMF's 2026 Article IV consultation, June 2026: "poverty has climbed to 63 per cent based on Nigeria's national poverty line, while an estimated 27 million people faced food insecurity in the latter part of 2025". The IMF document itself could not be retrieved, because imf.org refused the request.

478.3 Verdict

Supported, on the press record of the IMF report.

478.4 Sources

Guardian, "IMF backs Nigeria's reform progress, warns poverty, food insecurity may worsen": https://guardian.ng/business-services/imf-backs-nigerias-reform-progress-warns-poverty-food-insecurity-may-worsen/. Legit: https://www.legit.ng/nigeria/1733018-atiku-demands-tinubu-apologise-nigerias-n16679-trillion-debt-rising-hardship/.

Grade (B).

478.5 What this does not establish

It does not establish the IMF's own words, which could not be read. The figures are the Guardian's summary of the report. The Part should be re-checked against the staff report when it can be retrieved.

PART 479 — The UN warning that "nearly 35 million Nigerians could face acute hunger between June and August 2026": supported

479.1 The claim

Statement by Phrank Shaibu, 26 May 2026 (AllAfrica, from Vanguard). **Grade (B).**

479.2 The record

World Food Programme, January 2026: "Nearly 35 million people are projected to experience acute and severe food insecurity during the 2026 lean season", citing the Cadre Harmonisé.

479.3 Verdict

Supported. The figure is a projection for the lean season, not a measured outcome, and he presented it as a warning.

479.4 Sources

WFP, January 2026: https://www.wfp.org/news/wfp-warns-imminent-food-assistance-cuts-nigeria-violence-and-hunger-surges-across-north. AllAfrica, 27 May 2026: https://allafrica.com/stories/202605270044.html.

Grade (A) for WFP.

479.5 What this does not establish

It does not establish his claim that the crisis was caused by "economic illiteracy, policy recklessness, and leadership failure". The WFP statement stresses insurgent violence in the north and shortfalls in aid funding. His account of the cause is an argument rather than a statistic, so it is not graded.

PART 480 — Public debt rose "from ₦49.85 trillion in March 2023 to ₦166.79 trillion by June 30" 2026: partly supported; right figures, unlike comparison

480.1 The claim

Statement by Phrank Shaibu, 26 September 2026 (Legit). **Grade (B).**

480.2 The record

DMO, total public debt at 31 March 2023: N49,853,685.26 million, with the note that it "does not include the N22.7 Trillion Ways and Means Advances at the CBN". DMO at 30 June 2026: N166,788,480.19 million. The DMO later gave N87.38 trillion as the stock inherited in June 2023, after the Ways and Means advances were securitised and the naira had fallen (Channels, B).

On his baseline the rise is 235 per cent **(C)**: 166.79 ÷ 49.85 = 3.346. On the DMO's like-for-like baseline it is 91 per cent: 166.79 ÷ 87.38 = 1.909.

480.3 Verdict

Partly supported. Both figures are exact. The starting point leaves out N22.7 trillion of existing borrowing from the Central Bank and comes before the devaluation that raised the naira value of foreign debt, so the comparison overstates the rise. In an earlier statement (Guardian, September 2026) he asked the government to separate exactly these effects from new loans.

480.4 Sources

DMO, total public debt at 31 March 2023: https://www.dmo.gov.ng/4324-nigeria-s-total-public-debt-as-at-march-31-2023/file; at 30 June 2026: https://www.dmo.gov.ng/6080-nigeria-s-total-public-debt-as-at-june-30-2026/file. Channels TV, "Tinubu inherited N87.38trn debt: DMO": https://www.channelstv.com/2025/01/28/tinubu-inherited-n87-38trn-debt-dmo/. Guardian: https://guardian.ng/?p=2924211.

Grade (A) for the DMO tables; **(B)** for the June 2023 baseline.

PART 481 — The administration "added N72 trillion" to the debt, bringing it to "N159.35 trillion as of early 2026": supported

481.1 The claim

Statement, August 2026 (Sahara Reporters). **Grade (B).**

481.2 The record

DMO at 31 December 2025: N159,276,069.18 million. Less the N87.38 trillion inherited: N71.9 trillion **(C)**.

481.3 Verdict

Supported. The total is within 0.05 per cent, and the N72 trillion uses the DMO's own baseline. Here he used the like-for-like comparison that the statement in Part 480 did not.

481.4 Sources

DMO, total public debt at 31 December 2025: https://www.dmo.gov.ng/5818-nigeria-s-total-public-debt-as-at-december-31-2025/file. Sahara Reporters, 23 August 2026: https://saharareporters.com/2026/08/23/atiku-demands-details-5billion-first-abu-dhabi-bank-loan-secured-tinubu.

Grade (A) for the DMO; **(B)** for the baseline; **(C)** for the arithmetic.

481.5 What this does not establish

It does not establish how much of the rise is new borrowing and how much is the revaluation of foreign debt after the naira's fall. He has himself asked the government to disclose that split.

PART 482 — Federal allocations of "₦7.85 trillion in 2019, equivalent to about $25.6 billion" against "₦21.9 trillion by 2025 … only about $14.6 billion": partly supported

482.1 The claim

Statement by Phrank Shaibu, 2026 (Leadership). **Grade (B).**

482.2 The record

WDI average official exchange rates: N306.92 (2019) and N1,518.38 (2025) to the US dollar. N7.85 trillion ÷ 306.92 = US$25.6 billion; N21.9 trillion ÷ 1,518.38 = US$14.4 billion **(C)**. The Federation Account Allocation Committee (FAAC) totals themselves were not retrieved.

482.3 Verdict

Partly supported. The conversions are right, the second within 1.4 per cent. His point follows from them: a near trebling in naira hides a fall of more than 40 per cent in dollars. The FAAC totals are untested.

482.4 Sources

WDI, as Part 434. Leadership: https://leadership.ng/?p=695610.

Grade (A) for exchange rates; **(B)** for FAAC totals.

PART 483 — The minimum wage was worth "$83" in 2019, "$65" by May 2023 and "$53" now: partly supported; the choice of rate flatters the decline

483.1 The claim

The same statement (Leadership). **Grade (B).**

483.2 The record

N30,000 ÷ N306.92 (2019 official average) = US$97.7 **(C)**. The US$83 figure implies about N361 to the dollar, close to the investors' window rate of 2019. N30,000 at about N461 (the official rate in May 2023, B) = US$65. N70,000 ÷ N1,320 = US$53, and at the DMO's June 2026 rate of N1,379.18 it is US$50.8.

483.3 Verdict

Partly supported. The 2023 and 2026 figures hold. The 2019 figure uses a weaker rate than the official one, which understates the 2019 wage by about 15 per cent and so makes the later decline look smaller than the official rate would. Measured at official rates, the fall is from US$97.7 to about US$51, which is larger than the fall he gave.

483.4 Sources

WDI, as Part 434. DMO, as Part 480.

Grade (A) for the rates; **(C)** for the arithmetic.

PART 484 — Debt service of "₦12.52 trillion against ₦18.63 trillion in revenue", and Central Bank exposure up from "approximately ₦26.9 trillion" to "over ₦40.38 trillion": cannot be tested

484.1 The claims

Statement, 26 September 2026 (Legit), citing BudgIT on debt service to Q3 2025. Statement by Phrank Shaibu, 2026 (Guardian; Leadership), citing the CBN Governor on the federal government's exposure to the Central Bank since May 2023. **Grade (B).**

484.2 The record

BudgIT's analysis and the CBN's credit statistics were not retrieved. The IMF, as reported, put interest payments at about 53 per cent of federal revenue in 2025 (Guardian, B), and the Presidency says the debt-service ratio is now below 60 per cent. The ratio he implies is 67 per cent **(C)**: 12.52 ÷ 18.63. The DMO's March 2023 note gives N22.7 trillion of Ways and Means advances alone, consistent with a total exposure above that.

484.3 Verdict

Cannot be tested for either claim. The register lists them as two claims.

484.4 Sources

Legit, as Part 478. Guardian: https://guardian.ng/?p=2890182. Leadership: https://leadership.ng/atiku-knocks-tinubus-economic-claims-alleges-government-is-whitewashing-reality/.

Grade (B).

PART 485 — Fuel subsidy "may reach N5.4 trillion in 2024, compared to the N3.6 trillion spent in 2023": cannot be tested

485.1 The claim

Statement, 2024 (Arise; BusinessDay). **Grade (B).**

485.2 The record

The N5.4 trillion figure was in a draft Finance Ministry plan that the Presidency disowned (BusinessDay, B). No official subsidy outturn was retrieved.

485.3 Verdict

Cannot be tested. He cited the figure accurately as a press report, in conditional words ("may reach").

485.4 Sources

Arise: https://arise.tv/atiku-urges-tinubu-to-explain-discrepancies-in-fuel-subsidy-payments-alleges-deception. BusinessDay: https://businessday.ng/politics/article/atiku-pdp-slams-tinubu-lawmakers-over-subsidy-spending/.

Grade (B).

485.5 What this does not establish

It does not establish the subsidy paid in 2023 or 2024, because neither outturn was found.

PART 486 — An oil windfall of "N7.98 trillion": cannot be tested

486.1 The claim

Statement, July 2026, as described by the Presidency in its reply (Nairametrics; AllAfrica). His own calculation was not found. **Grade (B).**

486.2 The record

The Presidency replied that Brent crude averaged about US$90 a barrel against a budget benchmark of US$64.85, but that production averaged about 1.6 million barrels a day against a target of 1.84 million, so an estimate of price times volume overstates the revenue.

486.3 Verdict

Cannot be tested. The Presidency's point of method is sound, but it did not publish its own figure.

486.4 Sources

Nairametrics, 3 August 2026: https://nairametrics.com/2026/08/03/presidency-asks-atiku-to-provide-evidence-after-n7-98-trillion-oil-windfall-claim/. AllAfrica, as Part 473.

Grade (B).

486.5 What this does not establish

It does not establish that there was no windfall. A Brent price about 39 per cent above the benchmark ((90 − 64.85) ÷ 64.85, C) would raise revenue even at lower volumes. Neither side has shown the size of the gain.

PART 487 — Poverty up "from 56 per cent in 2023 to between 61 per cent and 63 per cent", leaving "more than 140 million Nigerians trapped in multidimensional poverty": partly supported

487.1 The claim

Statement, August 2026 (Sahara Reporters). **Grade (B).**

487.2 The record

IMF: 63 per cent on the national line (Part 478, B). NBS's 2022 Multidimensional Poverty Index counted 133 million people (63 per cent), and no later index was found. The 56 per cent (2023) and 61 per cent figures were not traced.

487.3 Verdict

Partly supported. The 63 per cent is on the record. "More than 140 million" is a projection beyond the only survey count (133 million). The 56 per cent starting point is untested. The claim also joins a monetary measure (the national poverty line) to a multidimensional one, and the two measure different things.

487.4 Sources

NBS MPI, as Part 449. Sahara Reporters, as Part 481.

Grade (A) for the NBS index; **(B)** for the rest.

PART 488 — "767 manufacturing companies had shut down while 335 others were distressed": cannot be tested

488.1 The claim

Statement by Phrank Shaibu, 2026 (Guardian), citing a report that is, from the context, the Manufacturers Association of Nigeria's. **Grade (B).**

488.2 The record

The association's report was not retrieved.

488.3 Verdict

Cannot be tested.

488.4 Sources

Guardian, as Part 412.

Grade (B).

488.5 What this does not establish

It does not establish that the figure is wrong. Statements by manufacturers' bodies on closures are common in Nigeria, and the Presidency did not dispute this one in the record held.

PART 489 — The 12 outgoing governors' states owe "approximately ₦5.3 trillion": cannot be tested

489.1 The claim

Statement, 2026 (Leadership), citing a September 2026 report based on DMO data. **Grade (B).**

489.2 The record

The DMO's state-by-state tables for 2026 were not retrieved. States' total debt at 30 June 2026 was N9.42 trillion external plus N4.59 trillion domestic, so N5.3 trillion for twelve states is within the possible range.

489.3 Verdict

Cannot be tested.

489.4 Sources

DMO, as Part 480. Leadership, as Part 482.

Grade (A) for the national state totals; **(B)** for the claim.

PART 490 — A US$22.5 million "other charges" payment to First Abu Dhabi Bank, and Treasury Bills of "₦19.48 trillion as of June 30, 2026": cannot be tested on the files held

490.1 The claims

Statement, 26 September 2026 (Legit; Guardian). **Grade (B).**

490.2 The record

The Guardian reports that the DMO published its Q2 2026 report on external debt service, but that report was not retrieved. The DMO summary table held for 30 June 2026 gives federal domestic debt (N86.999 trillion) but not the breakdown by instrument, so the Treasury Bill figure cannot be read from it.

490.3 Verdict

Cannot be tested for either claim, and the register lists them as two claims. He framed the First Abu Dhabi Bank point as a question asking for disclosure, which is a fair form for a claim the public cannot yet check.

490.4 Sources

Guardian, as Part 480. Legit, as Part 478. DMO, as Part 480.

Grade (B).

PART 491 — "Public debt ... grown from N49 trillion in 2023 to N144 trillion in 2025 ... a 150 per cent increase": partly supported; the figures are right and the percentage understates his own case

491.1 The claim

Post on X, 29 May 2025, as quoted by DUBAWA. **Grade (B).**

491.2 The record

DMO, 31 March 2023: total public debt N49,853,685.26 million. DMO, 31 December 2024: "C. Total Public Debt(A+B) 94,225.10 144,665,450.94 100%" (US$ million and N million). From N49.85 trillion to N144.67 trillion is a rise of 190 per cent **(C)**: 144.67 ÷ 49.85 = 2.902.

In US dollars the debt fell over the same period, from US$108,295.18 million to US$94,225.10 million, a fall of 13 per cent **(C)**. Most of the naira rise is the effect of devaluation on dollar debt, and the March 2023 base excludes the Ways and Means advances (Supplement LVII scope note).

491.3 Verdict

Partly supported. The figures are right but his percentage is too low: on his own numbers the rise was 190 per cent, not 150. The same caution as in Part 480 applies to the base.

491.4 Sources

DMO, as Part 480; DMO, total public debt at 31 December 2024: https://www.dmo.gov.ng/5215-total-public-debt-as-at-december-31-2024/file. DUBAWA, "Economy under Tinubu: analysing data behind Atiku's claims": https://dubawa.org/economy-under-tinubu-analysing-data-behind-atikus-claims/.

Grade (A) for the DMO; **(C)** for the arithmetic.

491.5 What runs the other way

Nigerian taxpayers carry the naira figure, while lenders see the dollar figure. Both figures are accurate, and each leaves out what the other shows.

PART 492 — DUBAWA tested that claim against the wrong series

492.1 What the record shows

DUBAWA: "as of Dec. 31, 2024, Nigeria's external debt stood at $45.78 billion. This represents a 7.6 per cent increase from the $42.50 billion ... at the end of 2023 ... far below the 150 per cent rise claimed by Atiku." The DMO's December 2024 table gives "A. Total External Debt 45,780.45" (US$ million), so DUBAWA's figure is right. His claim, however, was about total public debt in naira over two years (Part 491), and DUBAWA compared it with external debt in dollars over one.

492.2 Verdict on the fact-check

DUBAWA's conclusion that his claim was "an exaggeration" is not supported by the DMO's total-debt table. DUBAWA itself noted that his figures "appear to reflect total public debt", and then did not test them on that basis. This is not one of his claims and is not counted in the register.

492.3 Sources

DUBAWA and DMO, as Part 491.

Grade (A) for both texts; **(C)** for the comparison.

492.4 What this does not establish

It does not establish that the rest of DUBAWA's review is wrong. Parts 493 to 497 test the other claims in the same post.

PART 493 — State debt fell "from N5.86 trillion to N3.97 trillion": partly supported

493.1 The claim

The same post, 29 May 2025 (DUBAWA). **Grade (B).**

493.2 The record

DMO, December 2024: "States & FCT" domestic debt "3,968,057.32" (N million), or N3.97 trillion. DMO, 31 March 2023: "States & FCT 5,478,993.59", or N5.48 trillion. The June 2023 table, which might give a figure nearer N5.86 trillion, is an image that has not been read.

493.3 Verdict

Partly supported. N3.97 trillion is exact. N5.86 trillion is not the March 2023 figure. His point, that the states cut their domestic debt, holds on the March 2023 figure: down 28 per cent **(C)**.

493.4 Sources

DMO, as Parts 480 and 491.

Grade (A); **(C)** for the comparison.

493.5 What this does not establish

It does not establish total state debt. The states also owed US$4,800.26 million of external debt in December 2024, about N7.37 trillion **(C)**, which rose in naira with devaluation.

PART 494 — The federal government as "the primary driver" of the debt: supported

494.1 The claim

The same post (DUBAWA). **Grade (B).**

494.2 The record

DMO, December 2024: federal external debt "62,917,606.96" and federal domestic debt "70,409,863.00" (N million), together N133.33 trillion of N144.67 trillion, or 92.2 per cent **(C)**.

494.3 Verdict

Supported.

494.4 Sources

DMO, as Part 491.

Grade (A); **(C)** for the share.

494.5 What this does not establish

It does not establish why the debt rose. The federal government has always held most of Nigeria's public debt, so the pattern is not new to the present administration.

PART 495 — The projection that debt "could rise to N183 trillion", and Nigeria as "the capital of malnourished children in Africa, having beaten Sudan": cannot be tested

495.1 The claims

The same post (DUBAWA). **Grade (B).**

495.2 The record

No source is given for the N183 trillion projection. His own later figure for June 2026 was N166.79 trillion (Part 480), well below it. On malnutrition, DUBAWA cites an earlier fact-check of its own finding that "Nigeria now has more malnourished children in Africa and the second in the world", and rates this part true. The UNICEF and WHO joint estimates were not retrieved for this book.

495.3 Verdict

Cannot be tested for either claim, and the register lists them as two claims. The WFP figures in Part 479 point the same way as his malnutrition claim.

495.4 Sources

DUBAWA, as Part 491.

Grade (B); **(C)** for the projection.

PART 496 — Nigeria as "the poverty capital of the world": not supported in 2025

496.1 The claim

The same post (DUBAWA). **Grade (B).**

496.2 The record

DUBAWA: Nigeria has "about 15 per cent of the world's extremely poor people, which is over 106 million people living on less than $2.15 a day", but "as of 2022, India surpassed Nigeria in total numbers". The World Bank data behind this were not retrieved for this book.

496.3 Verdict

Not supported, on DUBAWA's reading. The source he cited in 2019 supported the phrase (Part 429), but it had gone out of date by the time he used it again.

496.4 Sources

DUBAWA, as Part 491.

Grade (B).

496.5 What this does not establish

It does not establish that poverty is not severe. On the same figures roughly one in seven of the world's extremely poor live in Nigeria.

PART 497 — The identity commission "increased its service charges by 75 per cent", with "VIP protocols": partly supported

497.1 The claim

The same post (DUBAWA). **Grade (B).**

497.2 The record

DUBAWA, citing the National Identity Management Commission (NIMC): the date-of-birth correction is "now fixed at N28,574, representing a 75 per cent increase from the previous fee of N16,340"; other modifications cost "N2,000 per request, a 31 per cent increase from ... N1,522"; slip reissue went "from N500 to N600"; enrolment remains free; premium services are "optional". The NIMC notice itself was not retrieved.

497.3 Verdict

Partly supported. One fee rose 75 per cent **(C)**: 28,574 ÷ 16,340 = 1.749. The others rose less, and enrolment stayed free. He took a real figure for one charge and applied it to all of them.

497.4 Sources

DUBAWA, as Part 491.

Grade (B); **(C)** for the arithmetic.

SUPPLEMENT LVIII — Promises, 2018 to 2022

> **Scope note.** His two policy documents set targets, not claims of fact, and he was not elected, so they cannot be tested as outcomes. They are recorded here without a verdict, beside the starting points that the records give. A reader can then judge how far each target lay from where the country stood, and compare it with what other candidates promised. Where a target moved between the 2018 and the 2022 documents, the Part says so.

PART 498 — Three million jobs a year: a pledge he shared with the opponent he criticised for missing it

498.1 The pledge

The 2018 policy document (ThisDay, 19 November 2018): "his target would be to create three million jobs annually". Covenant, pp. 58 and 59: "Target the creation of up to 3 million self- and wage-paying employment opportunities in the private sector annually".

498.2 The starting point

The same ThisDay report quotes his campaign attacking President Buhari for an unfulfilled "promise to create 3 million jobs per annum". NBS counted total employment rising by about 1.1 million between Q3 2015 and Q3 2018 (Part 427), over three years, while the labour force grew by about 5 million a year.

498.3 Sources

ThisDay, as Part 409. Covenant, as Supplement LV.

Grade (B) for the 2018 pledge; **(A)** for the Covenant.

498.4 What this does not establish

It does not establish whether the target was achievable. Meeting it would have needed employment to grow nearly nine times as fast as it did from 2015 to 2018 **(C)**: 3 million a year against about 0.37 million.

PART 499 — A US$900 billion economy by 2025

499.1 The pledge

The 2018 policy document (BusinessDay, 19 November 2018): "a broad based, dynamic and competitive economy with a GDP of $900 billion by 2025".

499.2 The starting point

WDI GDP in current US dollars, on the rebased series: US$421.7 billion (2018), US$668.2 billion (2019) and US$290.8 billion (2025). The fall to 2025 reflects the naira's depreciation from 2023, not a collapse in output. On the series as it now stands, the target implied more than doubling the dollar economy in seven years.

499.3 Sources

BusinessDay, as Part 431. WDI, NY.GDP.MKTP.CD: https://api.worldbank.org/v2/country/NGA;ZAF;EGY;BGD;VNM/indicator/NY.GDP.MKTP.CD?format=json&date=2013:2025&per_page=1000.

Grade (B) for the pledge; **(A)** for WDI.

PART 500 — Power and infrastructure: 20,000 MW by 2025 became 25,000 MW by 2030; infrastructure stock to 50 per cent of GDP from a baseline that moved

500.1 The pledges

Power: the 2018 document (BusinessDay and ThisDay, 19 November 2018) set 20,000 MW by 2025, and the Covenant (pp. 15, 16 and 21) set 25,000 MW by 2030. Infrastructure: the Al Jazeera op-ed of 23 January 2019 said he would "double our infrastructure stock to approximately 50 percent of GDP by 2025 and 70 percent by 2030. Currently, the ratio is less than 30 percent." The Covenant (pp. 16 and 21) gives 50 per cent by 2027 and 70 per cent by 2030, from 35 per cent.

500.2 The starting points

Average available grid capacity was 4,341.87 MW in Q3 2022 (Part 454). The power target was moved back five years and raised by 5,000 MW between the two documents. The infrastructure baseline moved from "less than 30 percent" (2019) to 35 per cent (2022) without a cited source in either document (Part 468), and the 2025 date for 50 per cent became 2027.

500.3 Sources

As Parts 428, 431, 454 and 468.

Grade (A) for the op-ed and the Covenant; **(B)** for the 2018 reports.

PART 501 — Manufacturing from 9 to 30 per cent of GDP by 2025; ten million people a year out of extreme poverty; a million police recruits

501.1 The pledges

Manufacturing: the 2018 document and the Covenant (p. 28), both with the date 2025, unchanged in a document written in 2022. Poverty: Covenant pp. 15 and 50, "Lift 10 million fellow Nigerians out of extreme Poverty annually". Police: Covenant p. 69, a "recruitment exercise of up to one million personnel into the police force".

501.2 The starting points

Manufacturing was 9.27 per cent of GDP in 2023 (WDI; Part 433). No large economy has trebled its manufacturing share in seven years. The national poverty count was 82.9 million in 2018/19 (Part 447), so ten million a year would have meant cutting it by about an eighth each year. A million recruits would roughly treble a force that the Covenant puts at 370,000 (Part 467).

501.3 Sources

As Parts 433, 447 and 467.

Grade (A).

PART 502 — The lowest corporate tax in Africa, foreign investment at 2.5 per cent of GDP, and a floating naira he later said was badly sequenced

502.1 The pledges

Al Jazeera op-ed, 23 January 2019: a "stable exchange rate (which we will allow to float)" and the "lowest corporate income tax rate in Africa". ThisDay, 19 November 2018: foreign direct investment "to a minimum of 2.5 per cent" of GDP by 2025. Covenant p. 36 (FDI at 2.5 per cent by 2030) and p. 12 ("Allow the market greater leverage in determining prices").

502.2 The starting points

WDI, FDI net inflows: 0.64 per cent of GDP in 2017 and in 2024. Under the government in which he served, the average for 2000 to 2007 was 1.9 per cent, with a peak of 2.84 per cent in 2005. The target was above anything Nigeria had sustained, but not far above its best year.

His support in 2019 and 2022 for a market-determined exchange rate came before the 2023 float that he has since criticised. His criticism in 2025 and 2026 is of the absence of "credible social buffers", not of floating as such (Guardian, April 2025).

502.3 Sources

Al Jazeera, as Part 428. ThisDay, as Part 409. WDI, BX.KLT.DINV.WD.GD.ZS: https://api.worldbank.org/v2/country/NGA/indicator/BX.KLT.DINV.WD.GD.ZS?format=json&date=2000:2024&per_page=20000. Guardian, as Part 477.

Grade (A) for WDI and the documents; **(B)** for ThisDay.

502.4 What this does not establish

It does not establish that his position on the float is inconsistent. A candidate can favour floating and still criticise how it was done, and the record shows him doing both.

SUPPLEMENT LIX — What the University and the Claims Add Up To

Scope note. This supplement closes Section F. It counts the verdicts of Supplements LI to LVII (Part 503), sets out the patterns that run against him (Part 504) and those that run in his favour, including the claims in which he understated his own record or his own case (Part 505), compares this book's verdicts with the fact-checkers' (Part 506), and brings the two halves of the section together (Part 507). Part 508 prints every verdict in one register. Part 509 lists separately the claims made on his behalf by others. Part 510 is the synthesis and Part 511 the open records and the right of reply. The findings in this supplement are this book's own reading of records graded elsewhere, and carry grade **(C)**.

PART 503 — Ninety-four of his claims tested: 27 supported, 3 close to, 23 partly supported, 17 not supported, 24 cannot be tested

503.1 The count

The register at Part 508 lists 94 statements by him or his media office, each given one verdict:

VERDICT	COUNT
Supported	27
Close to	3
Partly supported	23
Not supported	17
Cannot be tested	24
Total	**94**

Re-added: 27 + 3 + 23 + 17 + 24 = 94. Of the 70 that could be tested, 30 are supported or close to the record (43 per cent), 23 are partly supported (33 per cent) and 17 are not supported (24 per cent). Supported and close together outnumber not supported by about seven to four.

Five of the 27 supported verdicts rest on the press record of a dataset rather than the dataset itself (Parts 436, 472, 473 and 478, and the starting point in Part 476 together with its search-only wording). Two of them (Parts 475 and 476) take his wording from search records, because the pages were not saved.

Not counted: seven pledges (Supplement LVIII); the Arise town hall of December 2022, which could not be read (Part 474); DUBAWA's own error (Part 492); and three claims made on his behalf by others (Part 509).

503.2 How the count was built

The claims wave gave 80 verdicts on statements K-001 to K-081, with K-063 left untested and the eight untestable Covenant figures counted once (Part 468). The deeper research wave added seven verdicts on his post of 29 May 2025 (Parts 491 and 493 to 497). This section adds seven verdicts on statements in his memoir that the claims wave had not graded: the US$18 billion cancellation (Part 412), the US$14.48 billion (Part 415), the Debt Management Office (Part 416), the pension scheme (Part 417), the 70 million phones (Part 419), the US$20 billion telecoms investment (Part 420) and the profitable privatised firms (Part 421). 80 + 7 + 7 = 94.

503.3 By period

SUPPLEMENT	PERIOD	SUPPORTED	CLOSE TO	PARTLY	NOT SUPPORTED	CANNOT BE TESTED	TOTAL
LI	His businesses, 2018	0	0	0	0	2	2
LII	His own record, 1999 to 2007 (and two later remarks)	5	0	2	5	3	15
LIII	December 2017 to December 2019	7	2	2	3	1	15
LIV	2020 to 2022 posts and interview	0	0	2	4	0	6
LV	The 2022 Covenant	6	1	8	4	7	26
LVI	2023 campaign	3	0	1	0	1	5
LVII	2023 to 2026	6	0	8	1	10	25
	Total	**27**	**3**	**23**	**17**	**24**	**94**

Re-added by column: supported 0 + 5 + 7 + 0 + 6 + 3 + 6 = 27; close 0 + 0 + 2 + 0 + 1 + 0 + 0 = 3; partly 0 + 2 + 2 + 2 + 8 + 1 + 8 = 23; not supported 0 + 5 + 3 + 4 + 4 + 0 + 1 = 17; cannot be tested 2 + 3 + 1 + 0 + 7 + 1 + 10 = 24. By row: 2 + 15 + 15 + 6 + 26 + 5 + 25 = 94. Supplement LII includes the Brazil remark of February 2023 and the Arise remark of July 2022, because both are about his own time in office.

The 2019 campaign, when he wrote a signed op-ed and quoted official releases, has the best record, with nine of fifteen supported or close. The 2020 to 2022 interview and posts have the worst, with none of six supported. The 2023 to 2026 statements have the most claims that cannot be tested. That is because they cite reports by BudgIT, the Manufacturers Association, the Central Bank and the IMF that were not retrievable for this book, and not because the figures are doubtful.

503.4 What this does not establish

The count does not give an accuracy rate for everything he has said. The sample is of checkable claims that the press and fact-checkers chose to report, and they choose claims that look doubtful. It is also weighted towards the years in which he was campaigning.

PART 504 — Where his claims fail: "entire", one inflated count, comparisons that mix measures, and remarks made in interviews

504.1 The patterns

PATTERN	PARTS
A true achievement described with a word the record does not allow ("entire" debt)	413, 414
A true story told with an inflated number	418 (106 million lines), 419 (75 million phones)
Comparisons that join unlike measures, each time in the direction that helps his argument	427 (unemployment rise read as job losses), 470 (all employed against full-time), 480 (a base that excludes N24.7 trillion and precedes devaluation), 483 (a weak 2019 exchange rate), 487 (monetary and multidimensional poverty joined)
Off-the-cuff claims in a long interview	423 (no law against public officers in business), 442 (Lincoln), 443 (oil at 21 per cent of GDP), 444 (Egypt's population)
Covenant figures on power, health and trade with no matching record	454 (7,000 MW), 463 (one doctor to 6,000), 466 (food imports at 21 per cent)
A projection attached to the wrong year	456 (86 per cent of revenue on debt service in 2021)
A phrase that had gone out of date	496 ("poverty capital of the world" in 2025)
A real figure applied too widely	497 (one fee up 80 per cent)
A ranking claim that the data never supported	437 (fastest growth in Africa)
A date that cannot fit	422 (a 2013 Brazilian law as the model for a 2004 Act)

504.2 What the patterns show

The interview of July 2022 produced four of the seventeen failures. The debt claims about his own government produced two more, both on the single word "entire". Several of the partly supported verdicts show the same kind of failure in a milder form, where the numbers are correct but the bases were selective.

504.3 What this does not establish

The patterns do not establish bad faith. Every candidate tested in this series of files has used a wrong statistic in a campaign, and the pattern here is similar in kind to the patterns found for the others.

PART 505 — Where he understated: his own record, his own case, and the scale of the problems he described

505.1 The pattern

In at least ten Parts the record is better for him, or worse for the country, than he said.

On his own record:

- Growth from 1999 to 2007 averaged 6.95 per cent, or 7.75 per cent from 2000, against his "6%" (Part 411).
- His starting figure of 50,000 mobile lines was double the World Bank's count, which made the growth on his watch look smaller than it was (Part 418).
- "Thousands" of employees, his own word, is modest beside his campaign's 50,000 and his managing director's 100,000 (Part 409).

On his case against the governments that followed:

- Full-time job losses from 2015 to 2017 were 3.45 to 4.16 million, against his "almost three million" (Part 425).
- Youth unemployment in 2017 was 33.1 per cent, against his 25 per cent (Part 426).
- Public debt rose by 190 per cent from March 2023 to December 2024 on his own figures, against his "150 per cent" (Part 491).
- At official exchange rates the minimum wage fell further in dollars than his figures showed (Part 483).
- Maternal mortality on the current UN series is 1,046 to 1,118 per 100,000, against his 917 (Part 465).
- South Africa's schooling figures were higher than he gave, which made Nigeria's gap look smaller (Part 458).
- The oil sector shrank in about eight of nine quarters, not six (Part 453).

505.2 What the pattern shows

His errors do not all run in his favour. Where he quotes an official release directly he is often exact (Parts 447, 448, 457, 475, 481). Where he is wrong about the size of a problem, he is as likely to understate it as to overstate it. Where he is wrong about his own record, he gets the size of the claim wrong (Parts 413, 414, 419) but not its direction, since growth, debt relief and the mobile boom all happened in the years he served.

PART 506 — This book and the fact-checkers: four verdicts more favourable to him, none less

506.1 The comparison

PART	FACT-CHECKER	THEIR VERDICT	THIS BOOK
411	Dubawa	"Mostly true"	Supported
435	Dubawa	False	Close to (within 1 per cent)
470	TheCable	False	Partly supported

PART	FACT-CHECKER	THEIR VERDICT	THIS BOOK
491 and 492	DUBAWA	"An exaggeration"	Partly supported, because his percentage was too low; DUBAWA tested the wrong series

In every other Part where a fact-checker's verdict was available, this book's verdict agrees with it in substance.

506.2 What this shows

The fact-checkers were mostly right. Where they were wrong, they were wrong against him, in each case by testing a claim against a stricter reading of one word ("more than") or against a different series from the one he used.

PART 507 — The two halves together: a university the record credits, and claims that are strongest when they quote a dataset

507.1 What the records establish

On the university: that it exists, was licensed in 2003 among the first eight private universities, employed about 1,166 people in 2018, organised a peace initiative, fed displaced people in the hundreds of thousands during the insurgency at a local ruler's request, took students who escaped from Chibok and later those the Federal Government sent, and was called "a pride to the nation" by that government in May 2026 (Supplements XLVIII and L).

On the claims: that he is most reliable when he quotes one Nigerian or international dataset directly, as with the statistics bureau's poverty and labour figures, the DMO's debt stocks, the UNDP's human development index and the WFP's hunger projections; and least reliable in long interviews and when building a comparison across two dates.

507.2 What the records do not establish

The records do not show how much of the university's money was his (Supplement XLIX), or whether the jobs figures given for his businesses are right (Supplement LI). Nor do they show his personal part in the reforms whose results he claims (Supplement LII; Section E, Part 382).

507.3 The university's dates in one place

YEAR	EVENT	PART
1988	ABTI-Zarham registered, by his account	385
1992	ABTI Nursery and Primary School, Yola	385
2003	AUN established, eighth private university on the NUC list; consulting agreement with American University	386, 388
2004	"Founded in 2004", on Rotary's account	387
2005	First students (110, on the Senate report's account)	387
February 2007	Finance officer: most construction funds "from other donors"	393
2008	Accreditation of programmes, on the encyclopaedia's account	387
2009	First graduates	387
2012	Adamawa Peace Initiative	390
March 2014	Emir of Mubi asks the university to help displaced women and girls	400
March 2015	About 270,000 displaced people being fed	400
September 2016	"More than 300,000" fed at the peak; "at least 150,000" still fed	391
September 2017	Federal Government sends 106 released Chibok students	404
November 2018	1,082 Nigerian staff, over 80 foreign, four temporary	389
2019	Contract with Kent State University, US$660,674	388
May 2026	Twelve Chibok graduates; "a pride to the nation"	405

507.4 The link between the halves

The two halves meet at one point. In 2018 the university's own count of its staff was the only hard figure available to test the employment claims made for his businesses. It supports his own word, "thousands", and does not support the 50,000 or the 100,000 put out for him. Elsewhere in this section the same thing happens: what he built is on the record, and the numbers others attach to it go beyond the record.

PART 508 — The register: every claim tested in Section F, with its verdict

508.1 The register

Dates are those on which he spoke or published, or on which his media office issued the statement. "Press" marks a figure taken from a press or fact-checker's report of the dataset rather than from the dataset itself. The Parts give the full test, the sources and the grades.

NO.	PART	DATE	CLAIM (SHORT)	RECORD TESTED AGAINST	VERDICT
1	409	9 Oct 2018	50,000 employees, 25,000 of them young	none	Cannot be tested
2	410	9 Oct 2018	Microfinance bank lifted 45,000 families out of poverty	none	Cannot be tested

NO.	PART	DATE	CLAIM (SHORT)	RECORD TESTED AGAINST	VERDICT
3	411	2 Oct 2020	6% annual growth, 1999 to 2007	WDI (average 6.95%)	Supported
4	412	2026	Paris Club relief under his government	DMO 2005-06	Supported
5	412	2013 (memoir)	US$18 billion cancelled	Paris Club; CBN	Supported
6	413	12 Jul 2019	"Paid off Nigeria's entire debt" in 2006	DMO (US$3.54bn left)	Not supported
7	414	2 Oct 2020	Entire foreign debt paid, 1999 to 2007	DMO (US$3.65bn end-2007)	Not supported
8	415	2013 (memoir)	US$14.48 billion paid	Paris Club US$12.4bn; plus London Club 14.446	Partly supported
9	416	2013 (memoir)	"We set up the DMO"	CBN; DMO (2000)	Supported
10	417	2013 (memoir)	Contributory pension scheme introduced	Pension Reform Act 2004	Supported
11	418	9 Oct 2018	GSM lines from 50,000 to 100 million	WDI (30,000 in 2000; 40.4m in 2007; 100m in 2012)	Partly supported
12	419	2013 (memoir)	70 million had phones by 2007	WDI 40.40m; NCC 41.98m; ITU 46.97m	Not supported
13	420	9 Oct 2018	500,000 telecoms jobs, US$27bn	none	Cannot be tested
14	420	2013 (memoir)	Over US$20bn telecoms investment by 2007	World Bank (US$3.06bn additional, other scope)	Cannot be tested
15	421	2013 (memoir)	Most privatised firms run profitably	none	Cannot be tested
16	422	Feb 2023	EFCC Act modelled on Brazil's anti-corruption law	Brazil laws 2013, 1998	Not supported
17	423	22 Jul 2022	No law bars public officers from business	1999 Constitution, Fifth Schedule	Not supported
18	425	3 Dec 2017	Almost 3 million jobs lost in two years	NBS (full-time −4.16m; total +0.67m)	Partly supported
19	426	3 Dec 2017	25% of 18-25s unemployed	NBS (33.1%, ages 15-24)	Not supported
20	427	9 Oct 2018	APC lost 11 million jobs in three years	NBS (employment rose)	Not supported
21	428	23 Jan 2019	Unemployed up 13 million to over 20 million	NBS (7.5m to 20.9m)	Supported
22	429	23 Jan 2019	Overtook India in number of extreme poor	World Data Lab / Brookings 2018	Supported
23	430	23 Jan 2019	13.2 million out of school, a record	not retrieved	Cannot be tested
24	431	19 Nov 2018	Oil 95% of export earnings	WDI (96.0%)	Supported
25	432	19 Nov 2018	About 40m MSMEs, 60m jobs, 84% of labour force	NBS/SMEDAN	Supported
26	433	2018; 2022	Manufacturing 9% of GDP	WDI	Supported
27	434	23 Jan 2019	2019 budget at N305 to the dollar	WDI (306.92)	Supported
28	435	12 Jul 2019	Debt more than doubled, N12tn to N24.9tn	DMO (+98%)	Close to
29	436	17 Dec 2019	Debt service N2.7tn above capital N2.4tn	Press (budget)	Supported
30	437	23 Jan 2019	PDP's last three years: highest growth in Africa	WDI (12th at best)	Not supported
31	438	23 Jan 2019	Nigeria now 42nd	WDI (41st in 2018)	Close to
32	439	23 Jan 2019	6% growth at the May 2015 handover	WDI (6.31% in 2014; 2.65% in 2015)	Partly supported
33	440	28 Mar 2021	Highest unemployment rate on Earth	NBS; WDI (ILO)	Not supported
34	441	28 Mar 2021	World capital for out-of-school children	UNESCO 2022 (second)	Partly supported
35	442	22 Jul 2022	Lincoln ran five or six times	Miller Center	Not supported
36	443	22 Jul 2022	Oil about 20% of GDP	NBS (6.63-7.24%)	Not supported
37	444	22 Jul 2022	Egypt about 80 million people	WDI (112.6m)	Not supported
38	445	22 Jul 2022	17 security chiefs all from one section	Press	Partly supported
39	446	2022	Over 90 million below the poverty line	NBS (82.9m)	Partly supported
40	447	2022	82.9m (40%), N137,430 a year, N376 a day	NBS 2019	Supported
41	448	2022	15 of 17 above-average states northern; Lagos 4.5%; Sokoto 87.7%	NBS 2019	Supported
42	449	2022	72% of extreme poor in the North	none	Cannot be tested
43	449	2022	110.2m (55.1%) multidimensionally poor	OPHI 96.7m; NBS 133m	Cannot be tested
44	449	2022	150m at $3.1; 94m at $1.9	PIP (old lines withdrawn)	Cannot be tested
45	450	2022	GDP per head about US$2,000	WDI (US$2,787 rebased)	Partly supported
46	451	2022	Agriculture 25% of GDP; oil 9% of GDP, 80% of external revenue	WDI; NBS	Partly supported
47	452	2022	MSMEs 41.5m, 60m jobs, about 50% of GDP	NBS/SMEDAN	Supported
48	453	2022	Oil sector fell in 6 of 9 quarters	NBS (about 8)	Partly supported
49	454	2022	Power capacity 7,000 MW	NERC (4,508 MW available)	Not supported
50	455	2022	Tax-to-GDP 6%	Budget speech (revenue 8%)	Cannot be tested
51	456	2022	Over 80% of revenue on debt service in 2021	MTEF (69%)	Not supported
52	457	2022	HDI 0.539 and five comparators	HDR 2020	Supported
53	458	2022	Schooling 6.7 and 10 against South Africa 10.1 and 13.3	HDR 2020 (10.2; 13.8)	Close to

NO.	PART	DATE	CLAIM (SHORT)	RECORD TESTED AGAINST	VERDICT
54	459	2022	Unemployment 33%, underemployment 23%	NBS Q4 2020	Supported
55	460	2022	23 million unemployed, 7 million more than 2017	NBS	Supported
56	461	2022	Unemployment 5.1% (2010), 18.8% (2017), 33%	NBS	Partly supported
57	462	2022	Women 35.2%, youth 54.3% unemployed	NBS (youth 53.4%)	Partly supported
58	463	2022	One doctor to 6,000 people (2018)	WDI (about 1 to 2,800)	Not supported
59	464	2022	60m without clean water, 130m without sanitation	WDI/JMP (48m; 119m)	Partly supported
60	465	2022	Infant 72, child 114, maternal 917; world 400	WDI	Partly supported
61	466	2022	Food 20% of imports	WDI (14.2%)	Not supported
62	467	2022	2.7m displaced (2020) from 2.1m (2015)	IDMC (not readable)	Cannot be tested
63	467	2022	370,000 police; UN ratio 1:450	none	Cannot be tested
64	468	2022	Eight further Covenant figures	none	Cannot be tested
65	469	Feb 2023	Over 23 million out of jobs	NBS	Supported
66	470	Feb 2023	Fully employed 68m to 31m, down 54%	NBS (full-time 55.2m to 30.6m, down 45%)	Partly supported
67	471	Feb 2023	Youth unemployed 4m to 13m	Press	Cannot be tested
68	472	Feb 2023	Deficits often above 3%	Press; MTEF	Supported
69	473	Feb 2023	Over 100% of revenue on debt service	Press (Jan-Apr 2022)	Supported
70	475	May 2024	Inflation 33.69%, food 40.53%; highest in nearly three decades	NBS; WDI	Supported
71	476	2026	Inflation down from 22.41%	NBS	Supported
72	477	Apr 2025	Over 60% poor, up from 40%	NBS; World Bank report withdrawn	Partly supported
73	478	2026	IMF: 63% poor, 27 million food insecure	Press (IMF)	Supported
74	479	26 May 2026	About 35 million face acute hunger, June to August 2026	WFP January 2026	Supported
75	480	26 Sep 2026	Debt N49.85tn (March 2023) to N166.79tn	DMO	Partly supported
76	481	Aug 2026	N72tn added; N159.35tn early 2026	DMO (N159.28tn)	Supported
77	482	2026	FAAC N7.85tn (US$25.6bn) against N21.9tn (US$14.6bn)	WDI exchange rates	Partly supported
78	483	2026	Minimum wage US$83, US$65, US$53	WDI; DMO rates	Partly supported
79	484	26 Sep 2026	Debt service N12.52tn against revenue N18.63tn	BudgIT (not retrieved)	Cannot be tested
80	484	2026	CBN exposure N26.9tn to N40.38tn	CBN (not retrieved)	Cannot be tested
81	485	2024	Subsidy N5.4tn (2024) against N3.6tn (2023)	draft plan (disowned)	Cannot be tested
82	486	Jul 2026	N7.98tn oil windfall	none	Cannot be tested
83	487	Aug 2026	Poverty 56% to 61-63%; over 140m multidimensionally poor	NBS MPI (133m); IMF	Partly supported
84	488	2026	767 factories shut, 335 distressed	MAN (not retrieved)	Cannot be tested
85	489	2026	12 states owe N5.3tn	DMO (not retrieved)	Cannot be tested
86	490	26 Sep 2026	US$22.5m "other charges" to First Abu Dhabi Bank	DMO Q2 2026 (not retrieved)	Cannot be tested
87	490	26 Sep 2026	Treasury Bills N19.48tn	DMO (not retrieved)	Cannot be tested
88	491	29 May 2025	Debt N49tn to N144tn, up 150%	DMO (up 190%)	Partly supported
89	493	29 May 2025	State debt N5.86tn to N3.97tn	DMO (N5.48tn to N3.97tn)	Partly supported
90	494	29 May 2025	Federal government the main driver of debt	DMO (92.2%)	Supported
91	495	29 May 2025	Debt could reach N183tn	none (forecast)	Cannot be tested
92	495	29 May 2025	Africa's capital of malnourished children	not retrieved	Cannot be tested
93	496	29 May 2025	"Poverty capital of the world"	Press (World Bank, India higher since 2022)	Not supported
94	497	29 May 2025	Identity service charges up 75%	Press (NIMC; one fee)	Partly supported

508.2 Totals re-added from the table

Supported: rows 3, 4, 5, 9, 10, 21, 22, 24, 25, 26, 27, 29, 40, 41, 47, 52, 54, 55, 65, 68, 69, 70, 71, 73, 74, 76, 90 = 27. Close to: rows 28, 31, 53 = 3. Partly supported: rows 8, 11, 18, 32, 34, 38, 39, 45, 46, 48, 56, 57, 59, 60, 66, 72, 75, 77, 78, 83, 88, 89, 94 = 23. Not supported: rows 6, 7, 12, 16, 17, 19, 20, 30, 33, 35, 36, 37, 49, 51, 58, 61, 93 = 17. Cannot be tested: rows 1, 2, 13, 14, 15, 23, 42, 43, 44, 50, 62, 63, 64, 67, 79, 80, 81, 82, 84, 85, 86, 87, 91, 92 = 24. Total 94.

PART 509 — Claims made on his behalf by others: three figures, none testable

509.1 The table

PART	DATE	MADE BY	CLAIM	VERDICT
392	Before February 2010	His US attorney, to the Senate Subcommittee	About US$150 million of his own money spent on AUN, 2003 to the report	Cannot be tested
407	2018	Mohammed El-Yakub, managing director of Gotel Communications	Over 100,000 staff of his companies on the new minimum wage	Cannot be tested
408	30 Oct 2018	Reno Omokri, supporter	"Atiku created 50k jobs" in four named businesses	Cannot be tested

509.2 What this shows

None of the three can be tested. Two are hard to reconcile with records that do exist, namely the university's finance officer's 2007 statement that most construction money came from other donors (Part 393), and the university's own count of about 1,166 staff in 2018 (Part 389). They are kept out of the count in Part 503 because he did not make them.

PART 510 — Synthesis

510.1 The university

The American University of Nigeria is the one part of his record outside business and politics that institutions with no reason to favour him have praised in their own words. The regulator lists it, its staff count is a matter of record, its relief work in the insurgency is described in detail by its own heads and by a former US ambassador, and the Federal Government, led by the party he is standing against, called it "a pride to the nation" in May 2026. No accounts were found. The figures for what he gave come from his lawyer and conflict with a 2007 email from the university's finance officer, and the relief money was "raised locally" from donors nobody has named. The record shows the university as his foundation. It does not show how much of it is his money.

510.2 The claims

He is right about growth in the years he served, about the scale of debt relief, about the Debt Management Office and the pension scheme, and about the mobile boom. He is wrong to say that the debt was paid off "entire", and wrong about 70 million phones. In opposition his figures are mostly right in direction and often exact when he quotes one official release. His weakest claims are comparisons that join unlike measures, and remarks made in long interviews. In at least ten places he understated his own record or the case he was making, and in four places the fact-checkers judged him more harshly than the records allow.

510.3 What this section does not show

Nothing in Section F bears on the questions of money and conduct examined in Sections A to C, and nothing in it states or implies any offence. A wrong statistic is not evidence of bad faith, and a right one is not evidence of good policy.

PART 511 — Open records, and the right of reply

511.1 Records not obtained

1. AUN's audited accounts for any year, and any record of the founder's donations or of other donors (Parts 392 to 399).
2. NUC licensing and accreditation records for AUN, 2003, 2008 and 2013 (Parts 386 and 387).
3. OCHA, IOM or ReliefWeb records of the 2014 to 2016 relief work in Yola, and the 2015 press reports of feeding figures (Parts 400 and 402).
4. A payroll or headcount for his businesses in 2018 (Supplement LI).
5. The full 2018 policy document *Let's Get Nigeria Working Again* and the unabridged *My Covenant with Nigerians* (Supplements LIII and LV).
6. The Africa Check review of the December 2022 town hall (Part 474), and transcripts of the January 2019 NTA town hall and the July 2022 Arise interview.
7. The Gazette Nigeria statements of May 2024 and 2026 on inflation (Parts 475 and 476).
8. The DMO's Paris Club payment records for 2005 and 2006, which would settle the US$14.48 billion (Part 415).
9. Telecoms investment and employment series from 2001 (Part 420) and the accounts of privatised firms (Part 421).
10. The IMF's 2026 Article IV staff report, the CBN's credit-to-government series, BudgIT's 2025 analysis, the MAN factory report, the DMO's Q2 2026 debt-service report and instrument breakdown, FAAC annual totals, and the NIMC fee notice (Supplement LVII).
11. The withdrawn World Bank poverty report of April 2025 (Part 477).

511.2 Right of reply

Requests for comment were sent to Atiku Abubakar's side in August 2026 and several times in September 2026. Any answer will be published in full, at the same length.

SECTION G

ANNEXES

1946 – 2026

The questions the record cannot yet answer, and the document that would answer each. A chronology. Facsimiles of the pages that matter most, and the register of every source this dossier saved, with its date of retrieval.

ANNEX — OPEN QUESTIONS

This annex lists the questions this document could not answer from the records it obtained, ranked by how much of the book depends on each. Each entry names the record that would close the question, who holds it, whether it can be had without payment or registration, and what it would answer. Where the book's own record gives a basis for expecting a particular result, the entry states that expectation and what would show it to be wrong. Where the record gives no basis, the entry says so and does not invent one. The expectations are recorded before any of the records has been seen.

Questions only the parties can answer

Some questions are unlikely to be answered by any public record, because the documents that would answer them are private. Where the money that reached Ms Douglas's American accounts from 2000 to 2008 came from, beyond the trust's and Mr Volpi's explanations, is known to her, to him and to the trustees. The Senate report printed what the banks held and no more (Parts 11, 12, 20 and 21). What the blind trust's trustees decided, and whether any decision was referred to him, is known to the trustees, and the report found no sign that they took decisions (Part 16). What he and President Obasanjo said to each other about the additional US$20 million in 2003 is known only to the two men, and only one has given an account (Part 108). What the envelope handed to his protocol officer at Bethesda on 31 July 2005 contained is known to those who handled it. The record says only that it was handed over (Part 98). How much of the American University of Nigeria's money was his own is known to him and to the university (Parts 392 to 399). What he holds today is known to him and, in part, to the Code of Conduct Bureau (Part 238).

1. The PTDF reports of 2006

The record. The signed EFCC report on the Petroleum Technology Development Fund, with its conclusions and recommendations; the administrative panel's report of 5 September 2006; the Federal Government's White Paper and its Gazette notice (Parts 95 to 104 and 147).

Who holds it. The EFCC, the Office of the Secretary to the Government of the Federation and the Federal Government Printer. The reports are not published, and no free copy was found anywhere.

What it would answer. It would show what the panel found, on what evidence, whether he was invited and heard, and what the EFCC itself recommended. The book now relies on a posted text without conclusions, the Presidency's account and the Supreme Court's recital.

What this document expects. We expect a conclusion that he abused his office in approving the placements, as the Presidency and the Supreme Court's recital describe it (Part 147). A report that records him being invited and heard, or conclusions different from the recital, would prove the expectation wrong.

2. Where the PTDF deposits went, and whether they came back

The record. The Fund's accounts and the deposit, loan and repayment records of Equitorial Trust Bank, Trans International Bank (later Spring Bank) and the Central Bank, 2003 to 2007 (Parts 100, 109, 113, 125 and 127).

Who holds it. The PTDF, the Central Bank of Nigeria and the successors of the two banks. The records are private.

What it would answer. It would show whether the US$145 million came back in full and when; what the Presidency's 165.0 million dollars and AFP's US$142 million count; and whether any of the borrowing companies paid anyone connected to him.

What this document expects. The record gives no basis for an expectation beyond the parties' accounts, which conflict.

3. The Senate's reports of 2007

The record. The Ndoma-Egba committee's majority report, the Olupitan dissent, the Tsauri review committee's report, and the Senate's Votes and Proceedings from February to May 2007 (Parts 122 to 130).

Who holds it. The National Assembly's library and the Clerk of the Senate. The reports were listed in an online library in 2007, and every archived copy has been lost.

What it would answer. It would show what each committee found, in its own words, and whether the Senate as a whole ever decided anything.

What this document expects. We expect that the majority report criticises both men and recommends no penalty, and that no plenary resolution sanctioning him exists, as the US Senate's staff also found (Part 130). A plenary resolution adopting a sanction would prove the expectation wrong.

4. The Lagos High Court judgment of 28 November 2006

The record. The judgment of Akande J. and any appeal from it (Parts 148 and 149).

Who holds it. The Lagos State High Court registry. It is not online.

What it would answer. It would show who brought the case, what was set aside and on what ground, and whether the ruling stood.

What this document expects. The record gives no basis for an expectation about the applicant. The reports name him, and one search record names the NDTV chairman.

5. The charge before the Code of Conduct Tribunal

The record. Charge CCT/NCA/ABJ/06 and the Tribunal's records after May 2007 (Parts 131 to 135).

Who holds it. The Code of Conduct Tribunal. It is not online.

What it would answer. It would show what the eighteen counts alleged, and whether the charge was revived after his immunity ended.

What this document expects. We expect that no proceedings were taken after May 2007, because none is reported anywhere (Part 135). Any record of a hearing after that date would prove the expectation wrong.

6. The full reasons of the Supreme Court in 2007, 2008 and 2019

The record. All the opinions in SC 31/2007 and SC 69/2007, the reasons in SC 72/2008 and SC/1211/2019, and the 2019 tribunal judgment, CA/PEPC/002/2019 (Parts 141, 145, 153, 154 and 269 to 272).

Who holds it. The court registries, and law reports sold by subscription.

What it would answer. It would show exactly what each Justice held on the panel's "indictment", on the vacancy and on the 2019 evidence, in place of the headnotes and openings now held.

What this document expects. We expect that the full reasons confirm the holdings quoted from the free texts. A majority opinion that decided the truth of the PTDF accusations, either way, would prove the expectation wrong.

7. The Jefferson trial record

The record. The trial transcripts of the main witnesses, Government Exhibit 103-1, the Joint Appendix at pages 5620 to 5624, and any Nigerian answer to the letter rogatory of January 2009 (Parts 55, 59 and 69).

Who holds it. The clerk of the US District Court for the Eastern District of Virginia and the Fourth Circuit, and PACER charges for them. The Nigerian answer would be held by the Attorney-General of the Federation.

What it would answer. It would show what the witnesses said about the Vice President under cross-examination, what the "really corrupt" recording contains, and whether his staff forwarded Jefferson's letter to NITEL as the Government said.

What this document expects. The record gives no basis for an expectation about the transcripts beyond the Government's and the court's summaries.

8. The search of the Potomac house

The record. The warrant and supporting affidavit for the search of 3 August 2005 (Part 64).

Who holds it. The US District Court for the District of Maryland, possibly under seal.

What it would answer. It would show what the FBI sought there, on what grounds, and what it took.

What this document expects. The record gives no basis for an expectation. Two Maryland opinions of 2006 ordered it unsealed except paragraphs 7 and 40 to 44 (Part 65), so a copy may survive in the Washington Post's archive of June 2006.

9. The blind trust and its companies

The record. The trust deed of 22 July 1999, the registers of Intels, Orlean and the Guernsey Trust Company, the Satimehin audit of 2006 and the university's board minutes, all known only as the Senate report describes them (Parts 9, 10, 16 and 40).

Who holds it. The trustees and the companies hold it, and the Guernsey register charges for its records.

What it would answer. It would show who owned and controlled the trustee companies, what the trust held, and whether it was run as a blind trust.

What this document expects. We expect that the deed records the 16 per cent Intels interest the report quotes (Part 200). A deed recording a different holding would prove the expectation wrong.

10. The university's accounts and donors

The record. The American University of Nigeria's audited accounts for any year, its donor records, and its filings as a company limited by guarantee (Parts 37, 392 to 399).

Who holds it. The university, the National Universities Commission and the Corporate Affairs Commission, which sells filings.

What it would answer. It would show how much of the university's money was his, who the other donors were, and who paid for the relief work of 2014 to 2016.

What this document expects. The record gives no basis for choosing between his lawyer's "about $150 million" and the finance manager's "most of the construction funds did not come from Atiku himself" (Parts 392 and 393).

11. His Customs years

The record. His personal file in the Customs service, the Official Gazette notices of his appointment, promotions and retirement from 1969 to 1989, and the Code of Conduct and civil service rules in force in those years (Parts 165 to 169 and 178).

Who holds it. The Nigeria Customs Service, the National Archives and the Federal Government Printer. It is not online.

What it would answer. It would show whether his own account of his career is complete, and whether the business he describes was permitted by the rules of the time.

What this document expects. We expect that the file confirms his retirement as Deputy Director on 30 April 1989, which no record contradicts. For 1979 to 1983 the Constitution's Code has now been read (Parts 179 and 180). The record gives no basis for an expectation about how it was applied to Customs officers, or about the rules before and after it.

12. The companies' histories

The record. Certified histories of directors, allotments and changes of name for INTELS Nigeria Limited (RC 278792), NICOTES, ABTI-Zarham, Adama Beverages and the university and school companies (Parts 174, 175, 193, 230 and 232).

Who holds it. The Corporate Affairs Commission, which sells them.

What it would answer. It would show whether INTELS was a new company in 1995 or NICOTES renamed, when he first held shares and when he stopped.

What this document expects. We expect that INTELS appears as a new registration in 1995, as the register's date suggests (Part 193). A change-of-name record linking it to NICOTES would prove the expectation wrong.

13. The Ports Authority's contract and dispute

The record. The NPA-INTELS agreement of 2010 or 2011, the Attorney-General's letter of 27 September 2017, the Authority's notices of 2017 and 2019, its annual reports from 2010 to 2020, and the House of Representatives' Votes and Proceedings of 18 October 2017 with its ad hoc committee's report (Parts 203 to 216).

Who holds it. The Nigerian Ports Authority, the Federal Ministry of Justice and the National Assembly.

What it would answer. It would give the contract's real date and terms, what the Attorney-General wrote in full, and how the unremitted sums were calculated.

What this document expects. We expect that the Attorney-General's letter, in full, does not name him, as the quotations do not (Part 208). A letter that names him would prove the expectation wrong.

14. The INTELS litigation and the settlement of 2023

The record. The Federal High Court file in the INTELS suit, the freezing order of 2020, the ruling of July 2023, the judgment of 21 September 2023, the arbitration papers and the settlement terms (Parts 218 to 222).

Who holds it. The Federal High Court, the parties and the arbitral tribunal.

What it would answer. It would show whether either side's figures were tested, and what each side gave up.

What this document expects. The record gives no basis for an expectation about the terms.

15. His asset declarations

The record. His declarations to the Code of Conduct Bureau on taking office in 1999, in 2003, and on leaving office in 2007 (Part 238).

Who holds it. The Code of Conduct Bureau. The declarations are not public, but a citizen may apply to inspect on terms the National Assembly prescribes.

What it would answer. It would show what he declared, including any interest in INTELS, NICOTES's successors or the blind trust.

What this document expects. The record gives no basis for an expectation.

16. The councils he chaired

The record. The National Council on Privatisation's annual reports and minutes from 1999 to 2007, which the Act required, and the National Economic Council's communiques and minutes (Parts 320, 373 and 382).

Who holds it. The Bureau of Public Enterprises and the National Economic Council's secretariat.

What it would answer. It would show what he said and how decisions were taken in the meetings he chaired, on which every record found is silent.

What this document expects. The record gives no basis for an expectation.

17. NITEL after the auction

The record. The Pentascope contract, and the records of the NITEL sale to Transnational Corporation in 2006 and its reversal (Parts 350 to 353).

Who holds it. The Bureau of Public Enterprises.

What it would answer. It would show what he approved as chairman, and who decided the 2006 sale.

What this document expects. We expect that the 2006 sale was approved after the council stopped functioning, when approvals went to the President (Part 347). A council minute approving it with him in the chair would prove the expectation wrong.

18. The debt payments of 2005 to 2007

The record. The Debt Management Office's records of payments to the Paris Club and the London Club, and a fresh copy of the Paris Club release of 20 October 2005 (Parts 364 to 368 and 415).

Who holds it. The DMO and the Paris Club secretariat.

What it would answer. It would show whether his US$14.48 billion is a real total, and from which payments.

What this document expects. We expect that the payments add to about US$14.45 billion when the gross London Club sums are included, as the central bank's papers imply (Part 368). Payment records that put the combined total materially lower would prove the expectation wrong.

19. The Senate's privatisation report of 2011

The record. The report of the Senate ad hoc committee on privatisation from 1999 to 2011 (Part 346).

Who holds it. The National Assembly.

What it would answer. It would show what the Senate said, in its own words, about the council's decisions while he chaired it.

What this document expects. We expect that the main criticism is aimed at presidential directives and the Bureau's monitoring, as the passages quoted by SERAP are (Part 346). A finding against a decision of the council itself would prove the expectation wrong.

20. The Chicago deposition

The record. The transcript of the deposition granted in September 2023 and any docket entries after Doc 55 (Part 292).

Who holds it. The US District Court for the Northern District of Illinois and the parties. PACER charges for it, and no free copy has been uploaded.

What it would answer. It would show what the university's witness said about the certificate.

What this document expects. The record gives no basis for an expectation.

21. The cases of 2026

The record. The originating summons, affidavits and the commission's motion in FHC/ABJ/CS/1888/2026, any ruling in it, and the Court of Appeal's judgment on the deregistration of his party (Parts 301 and 304).

Who holds it. The Federal High Court and the Court of Appeal in Abuja.

What it would answer. It would show what he swore, what the court decided, and whether his party remains registered for January 2027.

What this document expects. The record gives no basis for an expectation.

22. His education dates

The record. A certified copy of his 2026 Form EC9 and Anglia Ruskin University's record of his award (Part 303).

Who holds it. The electoral commission and the university.

What it would answer. It would show whether the year 2020 on his sworn form or the November 2021 on the certificate is the date of the award, and what the 1961 entry refers to.

What this document expects. We expect that the university's record gives 2021, as the certificate and the 2021 press reports do. A record giving 2020 would prove the expectation wrong.

Further records named in the book

The book also names these records, none of them obtained: Holland & Knight's disclosures under the Lobbying Disclosure Act (Part 83); the SEC's consent judgment with Siemens (Part 49); the judgments in the libel suits of 2019 (Part 273); the Attorney-General's affidavit and the judgment of 21 February 2022 in the citizenship suit (Parts 274 to 276); the electoral commission's 2007 result sheets (Part 249); party return sheets for every primary from 2011 to 2026 (Parts 252 to 262); a payroll or headcount for his businesses in 2018 (Part 409); the full 2018 policy document and the unabridged Covenant (Supplements LIII and LV); and the datasets of 2025 and 2026 listed in Part 511.

ANNEX — CHRONOLOGY

Every entry is taken from the body of this document and carries the Part in which it is recorded. Dates are given as precisely as the source allows, and where sources disagree the entry says so. Events known only from his own account or from the press are marked as such. The chronology records what happened and what was said. It does not record what was proved.

1946 to 1998

DATE	EVENT	PART
25 November 1946	Born at Jada, then in the Northern Cameroons under British trusteeship, on the date given in the court record	267, 277
1954	Begins primary school, on his own account; the year on his 2026 nomination form	303
1960 to 1965	Adamawa Provincial Secondary School, Yola, on his 2014 website	303
February 1961	Plebiscite joins the Northern Cameroons to Nigeria	277
June 1969	Joins the Department of Customs and Excise, on his own account	165
1973	Petroleum Technology Development Fund created	93
1974	Federal staff housing loan of N31,000 and his first house in Yola, on his account	170
1975 to 1979	Postings to Ibadan and Maiduguri; Area Administrator and Assistant Comptroller, on his account	166
1 October 1979	The 1979 Constitution, with its Code of Conduct for public officers, comes into force	179
1980	Kaduna; houses there, on his account	167, 170
1981 to 1986	Gesse Derdirabe Farm, on his account	171
1982	Meets Gabriele Volpi at Apapa; NICOTES established, on his and the company's account	173, 174
31 December 1983	The military takes power and suspends the 1979 Constitution	179
June 1984	The "53 suitcases" at Lagos airport; he is queried and kept on, on his account and a 2017 report	188 to 190
1987	Deputy Director, Enforcement and Drugs, on his account	167
1988	ABTI-Zarham registered with his wife, on his account; he attends Shehu Yar'Adua's political meetings	168, 175, 385
1989	Mr Volpi's date for his entry into NICOTES, as the Senate report gives it	14, 174
30 April 1989	Retires from Customs as Deputy Director, on his account	168
November to December 1991	Wins the SDP governorship primary in Adamawa; the military government cancels it and disqualifies him	243
March 1993	Third on the first ballot at the SDP convention in Jos, with 2,066 votes, and steps down for Abiola, on his account	244, 245
29 August 1995	INTELS Nigeria Limited, RC 278792, registered	193
1995 to 1998	The port company seized under Abacha, on his account	192, 194
19 August 1998	A founding member of the PDP	246
31 December 1998	Public Enterprises Act commences; the Vice President is to chair the privatisation council	317, 318

1999 to 2005

DATE	EVENT	PART
9 January 1999	Elected governor of Adamawa; chosen as Obasanjo's running mate the same month	247
29 May 1999	Takes office as Vice President	383
6 July 1999	President's written order to him on the first phase of sales	321
22 July 1999	Abubakar Blind Trust set up, holding a 16 per cent interest in Intels	9, 200
December 1999	House in Potomac, Maryland, bought for $1.75 million	22
2000	Debt Management Office established	371, 416
12 January 2000	Potomac house transferred for $1,750,000, on the Maryland register	23
October 2000	JDA Family Trust set up at Merrill Lynch with about $6 million	28
19 January 2001	Mobile licence auction: US$285 million a licence; no record names him	357
12 April 2001 to 28 January 2002	Siemens sends three wires totalling $1,772,644.71 to Ms Douglas's Citibank account	4
13 November 2001	NITEL auction for 51 per cent, won at US$1.317 billion; the sale later fails	348
25 January 2002	Gede Foundation formed	27
2002	The Bureau's head says there is "absolutely no evidence" he is buying up the country through fronts	105, 338
December 2002	He calls the failed NITEL sale the one "setback" in telecoms	349
January 2003	Pentascope contract approved "by the Chairman of the Council"	350

DATE	EVENT	PART
30 January 2003	China Castle Investments wire of $500,000	6
2003	PTDF places US$125 million, and later US$20 million, in two banks on his approval	96, 107, 108
2003	Jefferson promotes the iGate venture to him	56
2003	AUN established; consulting agreement with American University in Washington; the blind trust's Intels interest exchanged for Orlean shares	9, 36, 386
10 October 2003	Guernsey Trust Company replaces Orlean as trustee	9
28 May 2004	Jefferson's letter to the President, the first recorded origin of the PTDF inquiry	94
4 June 2004	EFCC Act 2004 commences	376
25 June 2004	Pension Reform Act signed	374
4 October 2004	38th meeting of the privatisation council, with him presiding	329
6 December 2004	39th meeting, with him presiding: environmental checks and a cap on state governments' holdings	330
29 to 30 June 2005	Paris Club agrees in principle; the Finance Minister and the President credit themselves and their team	362, 363
7 June to 21 June 2005	Jefferson meets Ms Douglas, as the indictment alleges, and writes his letter of 21 June	54, 57
18 July 2005	Jefferson meets him at Potomac, as the indictment alleges	58
30 July 2005	Jefferson receives $100,000 in cash	58, 73
31 July 2005	He leaves the United States; an envelope is handed to his protocol officer at Bethesda, on the EFCC text	75, 98
1 August 2005	Jefferson's "African art" remark	62
3 August 2005	Searches; $90,000 found in Jefferson's freezer; Potomac house searched	62, 64
20 October 2005	Paris Club deal: about US$18 billion cancelled, US$12.4 billion to be paid	364
October 2005 to January 2006	First foreign-agent registrations naming him	81
12 December 2005	43rd council meeting: Eleme sold for US$225 million; a "fit and proper" test for bidders	333

2006 to 2008

DATE	EVENT	PART
30 January 2006	Chevy Chase memorandum on Ms Douglas's accounts	25
13 February 2006	UBS review: "No SAR filed"	18
21 April 2006	Final Paris Club payment; the exit is complete	365, 366
May 2006	FBI affidavit for the Rayburn search published; "FBI Clears Atiku" on the Federal Government's portal	61, 63
8 May and 1 June 2006	Maryland federal court orders the Potomac warrant affidavit unsealed, except its wiretap paragraphs	65
22 June 2006	US request for legal assistance, to which the EFCC report answers	95
24 August 2006	The date he gives for the EFCC report	99, 164
5 to 6 September 2006	Administrative panel reports; he is asked to leave the council chamber, and the reports go to the National Assembly	104
September 2006	Presidency publishes its account; the Senate refers the reports to a committee	100, 101, 122
22 September 2006	Eighteen counts filed before the Code of Conduct Tribunal	131
Late 2006	The privatisation council stops functioning; approvals go to the President	156, 347
28 November 2006	Lagos High Court reportedly sets aside the EFCC and panel reports	148
18 December 2006	He gives evidence on oath to the Senate committee	106
20 December 2006	Federal High Court: his immunity covers the Tribunal	133
23 December 2006	The President's aide announces his office vacant	138
2006	Leaves the PDP for the Action Congress	136, 250
20 February 2007	Court of Appeal declares the vacancy "null and void"	140
28 February 2007	The Ndoma-Egba committee reports, criticising both men	124, 125
March 2007	The electoral commission excludes him; the Federal High Court says it has no power to (the dates 7 and 12 March are both recorded); the Tsauri review committee is reported to clear him on the deposits	128, 143
16 March 2007	President's letter PRES/134	116
3 April 2007	Court of Appeal sides with the commission	144
5 April 2007	Court of Appeal: the Tribunal cannot try a sitting Vice President	134
11 April 2007	Civic summary of the Senate report signed	126
16 April 2007	Supreme Court restores him to the ballot: "An indictment is no more than an accusation"	145, 146
20 April 2007	Supreme Court dismisses the Government's vacancy appeal, but says he should first have resigned	141

DATE	EVENT	PART
April 2007	Presidential election; EU observers find it not credible	152
29 May 2007	Leaves office	383
2007	AUN's American fundraising foundation formed in Delaware	396
4 June 2007	Jefferson indicted; "Nigerian Official A"	52
August 2007	Citibank closes Ms Douglas's accounts	24
25 January 2008	Supreme Court: he should have been allowed to question the commission's chairman	153
February and 12 December 2008	His 2007 petition dismissed by the Court of Appeal and, on appeal, by the Supreme Court	154
17 July 2008	The Jefferson court orders a trial subpoena for Ms Douglas	70
Autumn 2008	UBS decides to block the transfers	18
12 December 2008	SEC complaint against Siemens, paragraph 50	49

2009 to 2018

DATE	EVENT	PART
23 January 2009	A US court records the "unindicted coconspirators" label and his denial	66, 67
19 May 2009	Nuhu Ribadu testifies to the House Financial Services Committee without naming him	80
8 June 2009	The Jefferson court denies his deposition and withdraws the letter rogatory	70
5 August 2009	Jefferson convicted on eleven counts and acquitted on count 11	74
6 November 2009	The Government writes that the cash was not delivered before 31 July 2005	75
4 February 2010	Senate subcommittee report and hearing	1, 8
April 2010	Returns to the PDP: "No conditionality at all"	157, 251
11 February 2010	NPA-INTELS managing agent agreement, as the Attorney-General's letter is quoted (other dates are 9 August 2010 and 11 February 2011)	203
22 November 2010	Siemens settles with Nigeria	51
January 2011	PDP primary: Jonathan 2,736, Atiku 805	252
29 March 2012	Fourth Circuit opinion names him	77
2012	Adamawa Peace Initiative	390
2013	His memoir *My Life* published	315
March 2014	"My PTDF Story"; the Emir of Mubi asks the university to help displaced women and girls	112, 400
2014	Joins the APC	253
December 2014	APC primary: third, with 954 votes on press figures	254
March 2015	About 270,000 displaced people being fed	400
September 2016	"More than 300,000" fed at the peak, on the university's account	391, 402
31 May to 27 September 2017	The NPA queries INTELS; the Attorney-General advises that the contract is void	206, 207
September 2017	Federal Government sends 106 released Chibok students to AUN	404
4 October 2017	The trial judge: "Jefferson never completed the bribe"	78
18 October 2017	House ad hoc committee on INTELS; his dated letter resigning from the APC	210, 211, 255
19 October 2017	Mr Volpi apologises; the dispute is settled within weeks	212, 213
24 November and 3 December 2017	Public resignation from the APC; return to the PDP	255, 257
22 February 2018	The Ports Authority tells a House committee that the 72 per cent balance was shared at INTELS's discretion	204
4 August 2018	Obasanjo: "If I support Atiku for anything, God will not forgive me"	158
September 2018 to March 2019	Ballard Partners for the PDP, Holland & Knight, Barnett	82, 83
October 2018	PDP nomination, 1,532 votes	258, 259
11 October 2018	Abeokuta: "I forgive", and "I strongly believe that I was right"	159
November 2018	AUN: 1,082 Nigerian staff, over 80 foreign, four temporary	389

2019 to 2023

DATE	EVENT	PART
17 January 2019	Visits Washington	84

DATE	EVENT	PART
23 February 2019	Declared result: 11,262,978 against 15,191,847	264
March 2019	Second NPA termination; the Authority claims $145,849,309.33	214
March to July 2019	Fein & DelValle registers; he pays $30,000	86
June 2019	Tribunal refuses inspection of "the INEC server"	266
11 September 2019	Petition dismissed; his citizenship not decided	269, 270
30 October and 15 November 2019	Supreme Court dismisses the appeal; reasons later	271, 272
26 May 2020	Swiss Federal Administrative Court allows a Ticino tax ruling to be sent to Nigeria; the press names Orlean's Lugano branch	198
8 August 2020	NPA-INTELS contract expires; the Authority gives $207.646 million unremitted, $179.463 million by INTELS	215
December 2018 to November 2020	Sale of his INTELS interest, on the company's account	223
4 January 2021	INTELS and his office announce his exit	223 to 226
22 January 2021	Presidential approval to restore the INTELS contract	219
27 May 2021	USAID audit memorandum: clean opinion on $4,066,403 spent by AUN	397
November 2021	Anglia Ruskin master's degree, on the certificate and press reports	303
7 January 2022	The restoration reversed; INTELS says it is owed "over $700 million"	218, 219
21 February 2022	Citizenship suit ends for want of standing	276
May 2022	PDP nomination, 371 to 237	260
25 February 2023	Presidential election; declared result 6,984,520 against 8,794,726	280
21 March 2023	Petition filed	294
April 2023	His lawyers ask the Code of Conduct Bureau not to act while a suit is pending	162
2023	An opponent's suit to compel the agencies to investigate him dismissed with N10 million costs	161
2 August 2023	Application under 28 U.S.C. 1782 filed in Chicago	292
18 August 2023	Federal Government approves the INTELS settlement; the court recognises it on 21 September	220
6 September 2023	Tribunal dismisses the petitions; no costs	291
30 September 2023	US judgment granting discovery, "expressing no view on the merits"	292
26 October 2023	Supreme Court dismisses his appeal; no costs	294 to 299
December 2023	He says his divestment from INTELS "cannot be reversed"	227

2024 to 30 October 2026

DATE	EVENT	PART
May 2024	Cites inflation of 33.69 per cent and food inflation of 40.53 per cent: supported	475
29 May 2025	Post on public debt: naira figures right, "150 per cent" too low	491 to 497
14 July 2025	Resigns from the PDP over "irreconcilable differences"	261
August 2025	Two persons with significant control at 25 per cent each declared for Adama Beverages	230
9 March 2026	A $1.2 million, twelve-month lobbying contract signed in Washington	88
9 May 2026	Federal Ministry of Information: twelve Chibok graduates; AUN "a pride to the nation"	405
27 May 2026	ADC primary: 1,846,370 votes to Amaechi's 504,117	262
June 2026	Sworn Form EC9 for 2027; a judge orders his party deregistered, and the Court of Appeal stays the order	301, 303
1 August 2026	Commission publishes the candidates' particulars; his form gives 1954, 1961 and 2020	303
14 August 2026	Reported filing of his suit to disqualify President Tinubu, FHC/ABJ/CS/1888/2026	304
11 September 2026	Commission's final list for January 2027: ADC, age 79, with Rotimi Amaechi as running mate	302
26 September 2026	Statement on public debt of N166.79 trillion: partly supported	480
29 September 2026	His adviser's reply to Premium Times on the American record	89
22 October 2026	Most sources for this edition retrieved; no ruling found in his suit against the President	304
30 October 2026	This edition published	511

ANNEX — DOCUMENTS

This annex reproduces 163 pages and passages from the primary records on which the findings of this dossier rest, so that a reader can see the original beside the Part that cites it. They are grouped by the Section that relies on them and run in the order of the Parts.

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Names of private individuals whom this dossier does not name, such as bank staff and family members in the Senate exhibits, are blurred or withheld. Nothing else on any page has been altered.

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Section A — The United States Record

In addition, President Omar Bongo provided large amounts of cash to his daughter, Bongo-Astier, who deposited the cash into bank accounts and safe deposit boxes at U.S. financial institutions in New York from 2000 to 2007. Ms. Bongo-Astier made multiple large dollar deposits into her accounts at banks that were unaware of her PEP status, but knew she was an unemployed student. One bank closed her account after receiving an $183,500 wire transfer from the Republic of Gabon; another did so after discovering she had $1 million in $100 shrink-wrapped bills in her safe deposit box, which she said her father had brought into the United States using his diplomatic status and without declaring the cash to U.S. authorities.

Another member of the Bongo family is Inge Lynn Collins Bongo, the wife of Ali Bongo, the current President of Gabon and its former Minister of Defense. In 2000, she formed a U.S. trust, the Collins Revocable Trust, and opened accounts in the name of that Trust at banks in California. For three years, from 2000 to 2003, Ms. Inge Bongo accepted multiple large offshore wire transfers into the Trust accounts and used the funds to support a lavish lifestyle and move money among a network of bank and securities accounts benefiting her and her husband.

Due to inadequate PEP lists prepared by third party vendors, the financial institutions hosting the Bongo accounts were, more often than not, unaware of their clients' PEP status and did not subject their accounts to enhanced monitoring.

Abubakar Case History. From 2000 to 2008, Jennifer Douglas, a U.S. citizen and the fourth wife of Atiku Abubakar, former Vice President and former candidate for President of Nigeria, helped her husband bring over $40 million in suspect funds into the United States through wire transfers sent by offshore corporations to U.S. bank accounts. In a 2008 civil complaint, the U.S. Securities and Exchange Commission alleged that Ms. Douglas received over $2 million in bribe payments in 2001 and 2002, from Siemens AG, a major German corporation. While Ms. Douglas denies wrongdoing, Siemens has already pled guilty to U.S. criminal charges and settled civil charges related to bribery and told the Subcommittee that it sent the payments to one of her U.S. accounts. In 2007, Mr. Abubakar was the subject of corruption allegations in Nigeria related to the Petroleum Technology Development Fund.

Of the $40 million in suspect funds, $25 million was wire transferred by offshore corporations into more than 30 U.S. bank accounts opened by Ms. Douglas, primarily by Guernsey Trust Company Nigeria Ltd., LetsGo Ltd. Inc., and Sima Holding Ltd. The U.S. banks maintaining those accounts were, at times, unaware of her PEP status, and they allowed multiple, large offshore wire transfers into her accounts. As each bank began to question the offshore wire transfers, Ms. Douglas indicated that all of the funds came from her husband and professed little familiarity with the offshore corporations actually sending her money. When one bank closed her account due to the offshore wire transfers, her lawyer helped convince other banks to provide a new account.

In addition, two of the offshore corporations wire transferred about $14 million over five years to American University in Washington, D.C., to pay for consulting services related to the development of a Nigerian university founded by Mr. Abubakar. American University accepted the wire transfers without asking about the identity of the offshore corporations or the source of their funds, because under current law, the University had no legal obligation to inquire.

D-001 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.8 (printed p. 3) · cited in Parts 1, 2 and 5 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

V. ABUBAKAR CASE STUDY: USING OFFSHORE COMPANIES TO BRING SUSPECT FUNDS INTO THE UNITED STATES

Jennifer Douglas Abubakar, a U.S. citizen, is the fourth wife of Atiku Abubakar, the former Vice President of Nigeria and a former candidate for the Presidency of Nigeria. This case history examines how, from 2000 to 2008, Ms. Douglas helped her husband bring over $40 million in suspect funds into the United States, including at least $1.7 million in bribe payments from Siemens AG, a German corporation, and over $38 million from little known offshore corporations, primarily LetsGo Ltd. Inc., Guernsey Trust Company Nigeria Ltd., and Sima Holding Ltd.

Over half of the suspect funds, nearly $25 million, were wire transferred by the offshore corporations into U.S. bank accounts opened by Ms. Douglas. For most of the time period examined, the U.S. banks with those accounts were unaware of Ms. Douglas' PEP status, and allowed multiple large wire transfers into her accounts from the offshore corporations. As, over time, each of the banks began to question the wire transfers into her accounts, Ms. Douglas indicated that all of the funds came from her husband and professed little familiarity with the offshore corporations actually sending her money.

Bank records indicate that Ms. Douglas used most of the funds placed into her accounts to support a lavish lifestyle in the United States, paying credit card bills and household expenses in the range of $10,000 to $90,000 per month, including substantial legal and accounting bills. She also transferred funds to accounts she opened for the Gede Foundation, a nonprofit corporation she established in 2002, and the American University of Nigeria (AUN), a university that Mr. Abubakar founded in 2003, and whose name reflects its association with American University in the United States.

An additional $14 million of the suspect funds were wire transferred by two of the offshore corporations, LetsGo and the Guernsey Trust Company, to American University to pay for consulting fees related to AUN. American University officials told the Subcommittee that they understood the funds came from Mr. Abubakar and never inquired why the wire transfers were sent by unfamiliar offshore corporations. At least another $2.1 million was wire transferred by the Guernsey Trust Corporation to accounts controlled by Edward Weidenfeld, a U.S. lawyer who provided legal services to Ms. Douglas, Mr. Abubakar, and AUN. Mr. Weidenfeld explained that the funds paid for the Abubakars' legal expenses and an account set up for AUN, and that he had assumed the funds came from Mr. Abubakar.

Over the years, questions have been raised about the source of Mr. Abubakar's wealth. He spent twenty years in the Nigerian Customs Service, and then worked in the private sector for ten years, before serving as Vice President of Nigeria from 1999 to 2007. While Vice President, Mr. Abubakar was the subject of corruption allegations relating to the Nigerian Petroleum Technology Development Fund. In December 2008, the U.S. Securities and Exchange Commission alleged in a formal complaint against Siemens AG, a German company, that, among other actions, in 2001 and 2002, Siemens wire transferred $2.8 million in bribe payments to a U.S. bank account belonging to Ms. Douglas as part of a scheme to bribe Nigerian officials. In response to this and other legal actions, Siemens admitted to engaging in widespread bribery

D-002 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.178 (printed p. 173) · cited in Part 1 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

Total Wire Transfers Sent By Offshore Corporations To U.S. Bank Accounts

Originator	Dates Sent	Total Received	Recipient Account
Siemens AG	4/01-1/02	$1,772,644	Douglas personal account at Citi: 52096374
China Castle Investments	1/30/03	$500,000	Douglas personal account at Citi: 52096374
LetsGo Ltd. Inc.	4/03 - 10/06	$7,424,620	Douglas personal account at Citi: 52096374
LetsGo Ltd. Inc.	5/05 - 5/07	$5,550,000	Douglas/AUN account at Citi: 1209739556
Guernsey Trust Co.	6/06 - 5/07	$3,049,940	Douglas personal account at Citi: 52096374
Guernsey Trust Co.	7/07 - 12/07	$2,450,000	Douglas personal account at Wachovia: 1010122288618
Guernsey Trust Co.	10/08 - 9/09	$1,089,700	Douglas personal account at Eagle Bank
Sima Holding Ltd.	7/07 - 12/07	$699,965	Douglas personal account and Douglas/AUN account at Citi: 52096374 and 1209739556
LetsGo Ltd. Inc.	7/07-1/08	$1,800,000	Douglas/AUN account at Wachovia: 2000028808282
Guernsey Trust Co.	1/08-7/08	$800,000	AUN account at Suntrust
Guernsey Trust Co.	1/08-7/08	$1,300,000	Weiderfeld law firm account at Suntrust
TOTAL: $26,436,869			**SOURCE: Multiple**

Chart prepared by Subcommittee

Permanent Subcommittee on Investigations
EXHIBIT #74

pl44585 on D200-44585-7600 with DISTILLER
VerDate Nov 24 2008 14:14 Aug 17, 2010 Jkt 056840 PO 00000 Frm 00749 Fmt 6601 Sfmt 6601 P:\DOCS\56840.TXT SAFFAIRS PsN: PAT
56840.071

D-003 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.1 (printed p. 717) · cited in Part 3 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d

Siemens Wire Transfers to Douglas Account at Citibank: 52096374
Using Citibank Wire Transfer Records

Wire Transfer Directed To	Date	Amount	Bates
J.E. Douglas	4/12/01	$450,703.79	B00007975, B00007962-63, B00007972
J.E. Douglas	10/01/01	$461,440.92	B00007979, B00007965-66
J.E Douglas Steradian Co. UK Ltd.	1/28/02	$860,500.00	B00007989, B00007968-69, B00007984
SOURCE: Citibank		TOTAL: $1,772,644.71	

Chart prepared by Subcommittee

Permanent Subcommittee on Investigations
EXHIBIT #75

pl44585 on D200-44585-7600 with DISTILLER
VerDate Nov 24 2008 14:14 Aug 17, 2010 Jkt 056840 PO 00000 Frm 00750 Fmt 6601 Sfmt 6601 P:\DOCS\56840.TXT SAFFAIRS PsN: PAT
56840.072

D-004 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.2 (printed p. 718) · cited in Part 4 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d

6. Four Telecommunications Projects in Nigeria

49. Siemens COM made approximately $12.7 million in suspicious payments in connection with Nigerian projects, with at least $4.5 million paid as bribes in connection with four telecommunications projects with government customers in Nigeria, including Nigeria Telecommunications Limited and the Ministry of Communications. The total value of the four contracts was approximately $130 million. The practice of paying bribes by Siemens COM in Nigeria was long-standing and systematic. According to a high ranking official within Siemens Limited Nigeria, a regional company, corrupt payments in 2000 and 2001 commonly reached 15 to 30% of the contracts' value. Bribe payments were typically documented using fictitious business consultant agreements under which no actual services were performed. The CEO of Siemens Limited Nigeria forwarded requests for "commission" payments to Siemens headquarters in Germany. The illicit payments were then made through a number of means, frequently including large cash withdrawals from cash desks that were then hand-carried in suitcases to Nigeria.

50. In the four telecommunications projects, approximately $2.8 million of the bribe payments was routed through a bank account in Potomac, Maryland, in the name of the wife of a former Nigerian Vice President. The Vice President's wife, a dual U.S.-Nigerian citizen living in the United States, served as the representative of a business consultant that entered into fictitious business consultant agreements to perform "supply, installation, and commissioning" services but did no actual work for Siemens. The purpose of these payments was to bribe government officials. Other corrupt payments included the purchase of approximately $172,000 in watches for Nigerian officials

D-005 · US Securities and Exchange Commission, SEC v. Siemens Aktiengesellschaft, 1:08-cv-02167 (D.D.C.), Complaint, 12 December 2008, PDF p.20 · cited in Parts 5 and 49 · https://www.sec.gov/litigation/complaints/2008/comp20829.pdf · retrieved 21 October 2026 · 727edc26cf55

due to incomplete PEP lists maintained by third party vendors and inadequate due diligence procedures. In one case, a bank failed to document her PEP status even after being told of her marriage to the former Vice President of Nigeria. In two instances, Ms. Douglas used her U.S. legal counsel, Mr. Weidenfeld, to help convince a bank to open an account. At each bank where she opened an account, she described herself as unemployed or a student, soon began receiving large wire transfers from offshore corporations, and explained when asked that she had little or no information about the companies sending her money, but believed the funds were being sent by her husband. At first, U.S. banks accepted this explanation and allowed Ms. Douglas to bring nearly $25 million over eight years into the United States. Over the last year, Mr. Weidenfeld accepted at least another $2.1 million in wire transfers from an unfamiliar offshore corporation, with no questions asked. Over five years, American University accepted $14 million.

In each case, the bank, law firm, or university was told it was receiving funds from Mr. Abubakar. Mr. Abubakar is a complex figure in Nigerian politics. His 20-year career in the Nigerian Customs Service, 10-year stint as a private businessman, and 8-year tenure as Vice President of Nigeria, are difficult to evaluate, especially in a country plagued by corruption. His founding of Intels while a Customs official, the company's association with powerful government officials, and its increasing economic profile, raise questions about the basis for the company's success. Mr. Abubakar's quiet exchange of Intels shares for Orlean shares in 2003; his use of Orlean and then a shell company associated with Mr. Volpi to run his allegedly Blind Trust; and the millions of dollars sent by corporations associated with Mr. Volpi to Douglas-related accounts in the United States, raise a host of questions about the nature and source of Mr. Abubakar's wealth. An allegation by the SEC that Ms. Douglas received over $2 million in bribe payments from Siemens AG, intended in part for her husband, also cannot be dismissed.

Mr. Abubakar and Ms. Douglas convinced U.S. banks, a U.S. law firm, and even a university to accept millions of dollars from unfamiliar offshore corporations to advance their interests. U.S. AML and PEP safeguards require further strengthening to prevent offshore corporations from sending millions of dollars of suspect funds into the U.S. financial system.

D-006 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.247 (printed p. 242) · cited in Parts 5 and 181 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

Safe Deposit Boxes. In addition to her financial accounts at Citibank, in December 2001 and January 2004, Ms. Douglas opened two safe deposit boxes at the bank.[1090]

Citibank Account Activity. From 2000 to 2007, Ms. Douglas accepted multiple large wire transfers into her accounts, totaling nearly $20 million, from offshore corporations, including Siemens AG, LetsGo Ltd. Inc., Guernsey Trust Company Nigeria Ltd., Sima Holding Ltd., and China Castle Investments Ltd. Most of the incoming funds were wire transferred into her initial personal checking account. In 2001 and 2002, for example, Ms. Douglas accepted wire transfers totaling nearly $2 million in suspect payments from Siemens AG. On January 30, 2003, she received a single wire transfer for $500,000 from China Castle Investments. Citibank told the Subcommittee that it had no further information about this company and deemed the transfer "questionable."[1091] From 2003 to 2007, another $17 million was wire transferred into her account by LetsGo Ltd., the Guernsey Trust Company, and Sima Holdings Ltd. Banking and credit card records show that, over the years, Ms. Douglas spent much of the money she received to support a lavish lifestyle as well as supporting the Gede Foundation and AUN.

Siemens Payments. As explained earlier, in December 2008, the U.S. Department of Justice (DOJ) and U.S. Securities and Exchange Commission (SEC) filed criminal and civil pleadings alleging that Siemens AG had violated the U.S. Foreign Corrupt Practices Act (FCPA) and engaged in a wide-ranging pattern of paying bribes to foreign officials to advance its interests in several countries.[1092] Siemens pled guilty to violating the books and recordkeeping requirements of the FCPA.[1093] One provision in the SEC complaint alleged as follows:

> "[A]pproximately $2.8 million of the bribe payments was routed through a bank account in Potomac, Maryland, in the name of the wife of a former Nigerian Vice President. The Vice President's wife, a dual U.S.-Nigerian citizen living in the United States, served as the representative of a business consultant that entered into fictitious business consultant agreements … but did no actual work for Siemens. The purpose of these payments was to bribe government officials. Other corrupt payments included the purchase of approximately

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[1090] See list of accounts, B00008784.
[1091] See B00007059; 3/19/09 Citibank's letter in response to Subcommittee questions, PSI-Citi-34-0004. China Castle Investments did not appear again in the Douglas-related banking records.
[1092] See United States v. Siemens Aktiengesellschaft, (USDC DC), Case No. Cr. 08-368 (Dec. 12, 2008); SEC v. Siemens Aktiengesellschaft, (USDC DC), Case No. 1:08-cv-02167-RJL (Dec. 12, 2008), Complaint. German authorities also filed charges. See also Department of Justice press release, "Siemens AG and Three Subsidiaries Plead Guilty to Foreign Corrupt Practices Act Violations and Agree to Pay $450 in Combined Criminal Fines," No. 08-1105 (Dec. 15, 2008) (DOJ Acting Assistant Attorney General said: "Today's filings make clear that for much of its operations across the globe, bribery was nothing less than standard operating procedure for Siemens." SEC Director of Enforcement said: "This pattern of bribery by Siemens was unprecedented in scale and geographic reach. The corruption involved more than $1.4 billion in bribes to government officials in Asia, Africa, Europe, the Middle East and the Americas.").
[1093] See United States v. Siemens Aktiengesellschaft, (USDC DC), Case No. Cr. 08-368 (Dec. 12, 2008), Information, Plea Offer; SEC v. Siemens Aktiengesellschaft, (USDC DC), Case No. 1:08-cv-02167-RJL (Dec. 12, 2008), Consent of Defendant Siemens Aktiengesellschaft; Department of Justice press release, "Siemens AG and Three Subsidiaries Plead Guilty to Foreign Corrupt Practices Act Violations and Agree to Pay $450 in Combined Criminal Fines," No. 08-1105 (Dec. 15, 2008).

D-007 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.198 (printed p. 193) · cited in Parts 5 and 6 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

the country under his diplomatic status in 2007 without declaring that money as required by law. The Subcommittee double-checked and confirmed that no declaration was filed by President Bongo for the million dollars in shrink-wrapped bills.

Another relative, Inge Collins Bongo, wife to the current President, Ali Bongo, established a U.S. trust in her maiden name, opened U.S. bank accounts in the name of that trust, and brought in millions of dollars in suspect funds into the United States without the banks realizing her PEP status.

Our third case history examines Jennifer Douglas, a U.S. citizen and a wife of Atiku Abubakar, former Vice President and former presidential candidate in Nigeria. From 2000 to 2008, she helped her husband bring more than $40 million in suspect money into the United States through wire transfers from offshore corporations. Ms. Douglas is alleged in a 2008 civil complaint filed by the Securities and Exchange Commission to have received $2.8 million in bribe payments from a German conglomerate, Siemens AG.

Siemens has pleaded guilty to criminal charges and settled civil charges related to the Foreign Corrupt Practices act and told the Subcommittee that it sent payments to her account at Citibank. The Subcommittee located three wire transfers substantiating $1.7 million in payments from Siemens to Ms. Douglas in 2001 and 2002. Of the $40 million, the Subcommittee traced nearly $25 million in offshore wire transfers into U.S. accounts controlled by Ms. Douglas, provided primarily by three offshore corporations called LetsGo, Sima Holdings, and Guernsey Trust Company.

The banks holding her accounts were generally unaware of Ms. Douglas' PEP status and did not subject her accounts to enhanced monitoring, despite multiple incoming wire transfers from Switzerland and Nigeria. One bank took 7 years to find out she was a PEP. After it did, it reviewed her account activity and closed her accounts.

The last of our case histories involves Angola and targets accounts used by an Angolan arms dealer, the former head of the Angolan Central Bank, and a private bank that caters to PEPs. Pierre Falcone is a notorious arms dealer who is a close associate of Angolan President Dos Santos, having supplied him with weapons during Angola's civil war in violation of the U.N. arms embargo. He has a long history of run-ins with the law, was incarcerated for a year in 2000, was a fugitive from a 2004 global arrest warrant, and is now serving a 6-year prison term in France.

Yet between 1989 and 2007, Mr. Falcone had more than 30 U.S. accounts at a Bank of America branch in Arizona. Bank of America never designated him as a PEP, even though he was an Angolan Ambassador, and never designated his accounts as at high risk of money laundering, despite rivers of offshore money moving through those accounts.

A second Angolan, Aguinaldo Jaime, was head of Angolan's Central Bank in 2002 when he tried twice to transfer $50 million in Angolan government funds to private U.S. accounts. The transfers were initially allowed. Then they were reversed

D-008 · US Government Publishing Office, S. Hrg. 111-540, Volume 1 of 2 (hearing transcript and exhibit list, text version), 4 February 2010, saved web page, passage cited · cited in Part 8 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/html/CHRG-111shrg56840.htm · retrieved 21 October 2026 · 980945982263

After ten years in the private sector, in May 1999, Mr. Abubakar was elected Vice President of Nigeria under President Obasanjo. He held that position for eight years until May 2007. By the time he took office, Nigerian law banned full-time public officials from engaging in private business activities other than farming.[990] On July 22, 1999, Mr. Abubakar established a "Blind Trust" under Nigerian law.[991] According to the trustees, the Blind Trust was formed to hold and manage his "assets, business[es], and investments."[992] The sole asset placed in the trust was Mr. Abubakar's Intels shares, then representing "a 16% holding in the issued share capital of Intel Services (Integrated Logistic Services) Limited."[993]

Normally, blind trusts are managed by a trustee who is independent of both the grantor who places assets into the trust and the trust beneficiaries.[994] After appointment of the trustee,

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Exxon identified these payments to Intels-related companies from 2006 to 2008:

Payee	2006 USD	2007 USD	2008 USD (through September)
Intel West Africa Lts.	$ 10,170,959.43	$ 9,460,437.42	$ 8,013,785.32
Intels Nigeria Ltd.	$ 98,768.72	$ 281,406.69	$ 813,084.78
Intel West Africa Ltd.	$ 37,429,643.95	$ 118,776,151.71	$ 29,862,791.83
Intels Nigeria Lts.	$ 406,472.15	$ 22,236,104.99	$ 7,898,653.11
Total	$ 48,105,844.25	$ 150,754,100.81	$ 46,588,315.04

[990] Nigerian law states that a public officer is not to "engage or participate in the management or running of any private business, profession or trade." See Code of Conduct Bureau and Tribunal Act, 2 Laws of the Federation of Nigeria Cap. C15 § 6(b)(current through Mar. 2006)(official source). Business is defined as "any profession, vocation, trade or any adventure or concern in the nature of trade, and excludes farming." In addition, the Nigerian Constitution states that public officers are "not to put themselves in a position where [their] personal interest[s] conflict with [their] duties and responsibilities." The Constitution of the Federation of Nigeria, 5th Schedule § 1 (enacted 1999). See also Law Library of Congress, "Nigeria: Restrictions on Business Activities of Public Officers," No. 2010-003703, January 2010.

[991] See 7/22/99 "Deed of Trust (Blind Trust)," PSI-Volpi-03-00007-16.

[992] See 11/11/09 letter from Giwa-Osagie & Associates, legal counsel for Guernsey Trust Company, to the Subcommittee, EW000001-03, at 01. The letter stated in part:

> "Our client is a Trust Corporation incorporated on the 9th of October 2003 and empowered pursuant to a Deed of Blind Trust dated 22nd July 1999 ('the Blind Trust') to hold as trustee and manage the assets, business and investments of Atiku Abubakar, a citizen of the federal Republic of Nigeria, and a former holder of the office of Vice-President of the Federal Republic of Nigeria. At the current time, the principal asset or investment held by our client as trustee for the said Atiku Abubakar is 16% of the shareholding equity in Orlean Invest Holdings Limited, ('Orlean') a company registered under the laws of Panama."

[993] Abubakar Blind Trust at 6. See also 11/11/09 letter from Guernsey Trust Company's legal counsel to the Subcommittee, EW000001-03, at 02; 1/29/10 Volpi letter at 2; 8/6/08 ExxonMobil written responses to Subcommittee questions, PSI-Exxon_Mobil-06-0001. The trust makes no reference to any other Abubakar business interests.

[994] According to the Congressional Research Service, a blind trust "is a device employed by a federal official to hold, administer and manage the private financial assets, investments and ownerships of the official, and his or her spouse and dependent children, as a method of conflict of interest avoidance. In establishing a qualified blind trust upon the approval of the appropriate supervisory ethics entity, the official transfers, without restriction, control and management of private assets to an independent trustee who may not communicate information about the identity of the holdings in the trust to the official. The trust is considered 'blind' because eventually, through the sale of transferred assets and the purchase of new ones, the public officer will be shielded from knowledge of the identity of the specific assets in the trust. Without such knowledge, conflict of interest issues would be avoided because no particular asset in the trust could act as an influence upon the official duties that the officer performs for the Government." Congressional Research Service, "The Use of Blind Trust by Federal Officials," September 23, 2005,

D-009 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.184 (printed p. 179) · cited in Parts 9, 16 and 200 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

the trust grantor and beneficiaries are typically unable to monitor the trust assets – hence the name "blind trust." In the case of the Abubakar Blind Trust, however, Mr. Abubakar did not appoint an independent trustee from a financial institution, but instead appointed corporations associated with Mr. Volpi, who has been described by Ms. Douglas and Mr. Abubakar's legal adviser, Edward Weidenfeld, as Mr. Abubakar's "trusted friend and business partner."[995]

The initial trustee of the Blind Trust, appointed in 1999, was a Panamanian corporation called Orlean Invest Holdings Ltd. (Orlean).[996] Orlean is another oil services company with offices in London, Nigeria, and several other west African countries, and closely associated with Intels.[997] Mr. Volpi has told the Subcommittee that he is the Chairman of Orlean, and that the Volpi Family Trust currently owns 63% of the company through Sima Holdings and a Liechtenstein trust called Adiana Stiftung.[998] The Subcommittee was told that, from 1999 to 2003, Orlean managed the Abubakar Blind Trust, including the Intels shares and "the profits generated thereby were utilised in developing new business initiatives and investments, particularly in Nigeria, Angola, Congo (Brazzaville) and the Ivory Coast."[999]

According to the Guernsey Trust Company's legal counsel, in 2003, Orlean re-organized and "acquired Atiku Abubakar's beneficial interests in Intels Services Limited, for Orlean's benefit, and issued in consideration therefore, 16% of the shares in Orlean to the Blind Trust for the benefit of Atiku Abubakar."[1000] In other words, Mr. Abubakar exchanged his 16% ownership interest in Intels for an equivalent ownership interest in Orlean. His acquisition of the Orlean shares meant that he became a part owner of the trustee of his Blind Trust. Orlean also became a major shareholder of Intels.[1001]

No. Cod RS21656, September 23, 2005. See also, Business Dictionary, http://www.businessdictionary.com/definition/blind-trust.html, ("Blind trusts are created to avoid any potential conflict of interest between the duties of a public officeholder and his or her choice of investment portfolio. The trust funds are placed at the full discretion of a trustee (such as a trust company) independent of the trustor in name and reality.").

[995] 11/13/09 written response from Mr. Weidenfeld's legal counsel to Subcommittee questions, PSI-Abubakar_&_Weidenfeld-01-0031; 11/13/09 written response from Ms. Douglas Abubakar's legal counsel to Subcommittee queations, PSI-Abubakar_&_Weidenfeld-01-0020.

[996] 11/11/09 letter from Guernsey Trust Company's legal counsel to the Subcommittee, EW000001-03, at 01. Mr. Volpi told the Subcommittee that this company was incorporated in Panama in 1984 under the name Bivo Financial S.A., was renamed Orlean Invest Holding S.A. in 1985, was re-domiciled in 2004 in the British Virgin Islands, and was renamed again in 2004, as Orlean Invest Holdings Ltd.; 12/22/09 letter from Mr. Volpi's legal counsel, Venable LLP, to the Subcommittee, PSI-Volpi-02-0001-6.

[997] PSI-Volpi-02-0001-6.; www.orleaninvest.com (viewed 12-8-09); 2005 Business Week Special Advertising Section, "Africa's Energy Boom," at 1-2, 4 ("Another major operator in Nigeria is Orlean Invest Services Ltd. which through one of its subsidiaries, Intels (Integrated Logistics Services) plays a major role in an exciting project aimed at stimulating trade and export activities and attracting direct foreign investment. Intels is a worldwide leader in oilfield logistics with operational bases and service centers throughout the West African coast.").

[998] PSI-Volpi-02-0001-6.

[999] 11/11/09 letter from Giwa-Osagie & Associates, legal counsel for Guernsey Trust Company, to the Subcommittee at 2.

[1000] Id. See also 8/6/08 ExxonMobil written responses to Subcommittee questions, PSI-Exxon_Mobil-06-0001, describing this exchange of shares.

[1001] Mr. Volpi told the Subcommittee that Orlean currently owns 70% of Intels Nigeria Ltd. but did not disclose Orlean's ownership share in the parent company, Integrated Logistics Services Inc. PSI-Volpi-02-0001-6 at 3.

D-010 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.185 (printed p. 180) · cited in Parts 9, 10 and 200 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

Atiku Abubakar. For about twenty years, until 1989, Atiku Abubakar worked in the Nigerian Customs Service, rising to the rank of Deputy Director.[975] For the next ten years, he worked in the private sector with interests in oil, media, agriculture, pharmaceuticals, and publishing.[976] Mr. Abubakar has been quoted in the media as stating that he became wealthy "through wise investments, hard work and sheer luck of being at the right place at the right time."[977]

In the 1980s, Mr. Abubakar entered into a business venture with Gabriele Volpi through a company formed to provide oil and natural gas services at African ports.[978] According to a biography of Mr. Abubakar, which was written with "his support and encouragement,"[979] Mr. Abubakar and Mr. Volpi formed this oil logistics company in the early 1980s, as a Nigerian corporation called Nigeria Container Services Inc. (NICOTES).[980] Mr. Volpi told the Subcommittee that he founded NICOTES in the early 1980s and invited Mr. Abubakar to become a director and shareholder in 1989.[981] Some sources indicate that the company had a third founder as well, the late General Shehu Musa Yar'Adua, a political mentor to Mr. Abubakar and the elder brother of the current President of Nigeria, Umaru Musa Yar'Adua.[982]

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[975] See, e.g., Atiku: The Story of Atiku Abubakar, by Adinoyi Ojo Onukaba (African Legacy Press, 2006), available from the Library of Congress, No. DT 515.844.058 (hereinafter, "Atiku Biography"), at 155, 161-62. See also BBC News, "Profile: Atiku Abubakar," January 25, 2007, http://news.bbc.co.uk/2/hi/africa/6292141.stm.

[976] See Atiku Biography; BBC News, "Profile: Atiku Abubakar," January 25, 2007 http://news.bbc.co.uk/2/hi/africa/6292141.stm.

[977] BBC News, "Nigeria VP to run for president" November 25, 2006, http://news.bbc.co.uk/2/hi/africa/6184156.stm (quoting an Abubakar autobiography that has yet to be published). See also Atiku Biography at 136; BBC News, "Huge win for Nigeria's Yar'Adua," April 23, 2007, http://news.bbc.co.uk/2/hi/africa/6584393.stm.

[978] According to the Atiku Biography, Mr. Abubakar formed this company while he was a Customs official. While a 1991 Nigerian law bans public officers from engaging in private business activities (unless their public service employment is part time or the business relates to farming), that law was not in effect in the 1980s. See Code of Conduct Bureau and Tribunal Act, 2 Laws of the Federation of Nigeria (LexisNexis Butterworths) Cap. C15, § 6(b)(current through Mar. 2006)(official source).

[979] Atiku Biography, at viii. The author of the biography, Adinoyi Ojo Onukaba, was Mr. Abubakar's media adviser during his tenure as Vice President of Nigeria. In the book's acknowledgement, Mr. Onukaba wrote: "I would like to thank Vice President Atiku Abubakar for entrusting me with the story of his life and for his support and encouragement." He also thanked a number of Abubakar family members, friends, and associates for their assistance with the book. Id.

[980] Atiku Biography, at 136-37, 161, 187-88, 256-57, 302-303 ("Of all the businesses into which Atiku would venture, the most successful and the most lucrative would be a small oil servicing company he set up with an Italian business man in the early 1980s. … NICOTES would transform Atiku from a struggling civil servant and businessman to a fabulously wealthy man." Atiku Biography at 136-37).

[981] 1/29/10 letter from Mr. Volpi's legal counsel to the Subcommittee (hereinafter "1/29/10 Volpi letter"), at 4. According to Mr. Volpi's legal counsel, the correct name of the company is Nicotes Container Terminal Service Ltd.

[982] See, e.g., Africa Energy Intelligence, December 21, 2005, "Nigeria: Intels Hit by Political Squabbles" ("Intels was paying the price of being too closely connected to vice president Atiku Abubakar, who had a hand in setting up the group in 1988 with general Shehu Yar'Adua"), and June 27, 2007, "The Yar'Adua Family's Oil Holdings" (Shehu Yar'Adua … took part in founding the oil logistics and port concern Intels"); Point Blank News, "President Yar'Adua, Wife, Linked with Oil Smuggling, Bunkering," December 7, 2009, www.pointblanknews.com/os1057.html. According to the Atiku Biography, however, Shehu Yar'Adua was not a founder of the company, but was invited to become a 20% shareholder of NICOTES about a decade after the company was created. See Atiku Biography at 8, 156, 187-88, 195.

D-011 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.182 (printed p. 177) · cited in Parts 14 and 181 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

Mr. Pastor told the Subcommittee that he was very sensitive to Nigeria's reputation for corruption and explicitly addressed that issue before AU agreed to partner with AUN. Before entering into the project, he said AU personnel consulted with a number of organizations and persons including the EFCC in Nigeria, and were encouraged to move forward. In an email dated June 11, 2007, Mr. Pastor wrote:

> "On the alleged corruption of Atiku. We were certainly aware of the different reports about Atiku when he first approached us about helping build the university. [We] sought out all sources, including the US Ambassador and the intelligence community. The US Ambassador said he had never seen anything beyond a rumor, and that was confirmed by other sources. Recently, there are two charges that have been made about his corruption – on Jefferson and by Obasanjo and the EFCC."[1299]

In 2003, Mr. Pastor presented the project to the American University "cabinet," which consists of AU's various vice presidents, and recommended partnering with AUN to establish the new university in Yola, Nigeria. The AU cabinet approved the proposal, and the AU president made the final decision to support the project.[1300] AUN was established on May 21, 2003.[1301] In July 2003, Ms. Douglas-Abubakar gave $1 million to the American University School of International Service Building fund.[1302]

Consultancy Agreement. In December 2003, AU entered into a consultancy agreement with AUN to develop the new school. AU told the Subcommittee:

> "On December 31, 2003, American entered into a five year management consultancy agreement ('2003 Agreement') to provide assistance in recruiting AUN's management team and faculty, developing the curriculum, and advising on architectural drawings and design of the campus master plan."[1303]

The consultancy agreement included a fee schedule. The AU General Counsel told the Subcommittee that AU was concerned as to whether AUN could afford, not only the consulting

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[1299] Atiku Abubakar profile, PAU024731. See also AU newspaper describing the AUN project: "In May, a committee comprised of top University administrators and faculty members traveled to Nigeria, skeptical that establishing a university would be in AU's best interest. Among their concerns was the country's history of instability and corruption as well as ethnic and religious violence, Pastor said. Upon their return to the United States, however, they unanimously recommended that AU proceed." The Eagle "AU May Establish in Nigeria," November 11, 2003. http://media.www.theeagleonline.com/media/storage/paper666/news/2003/11/10/News/Au.May.Establish.In.Nigeria-553139.shtml.

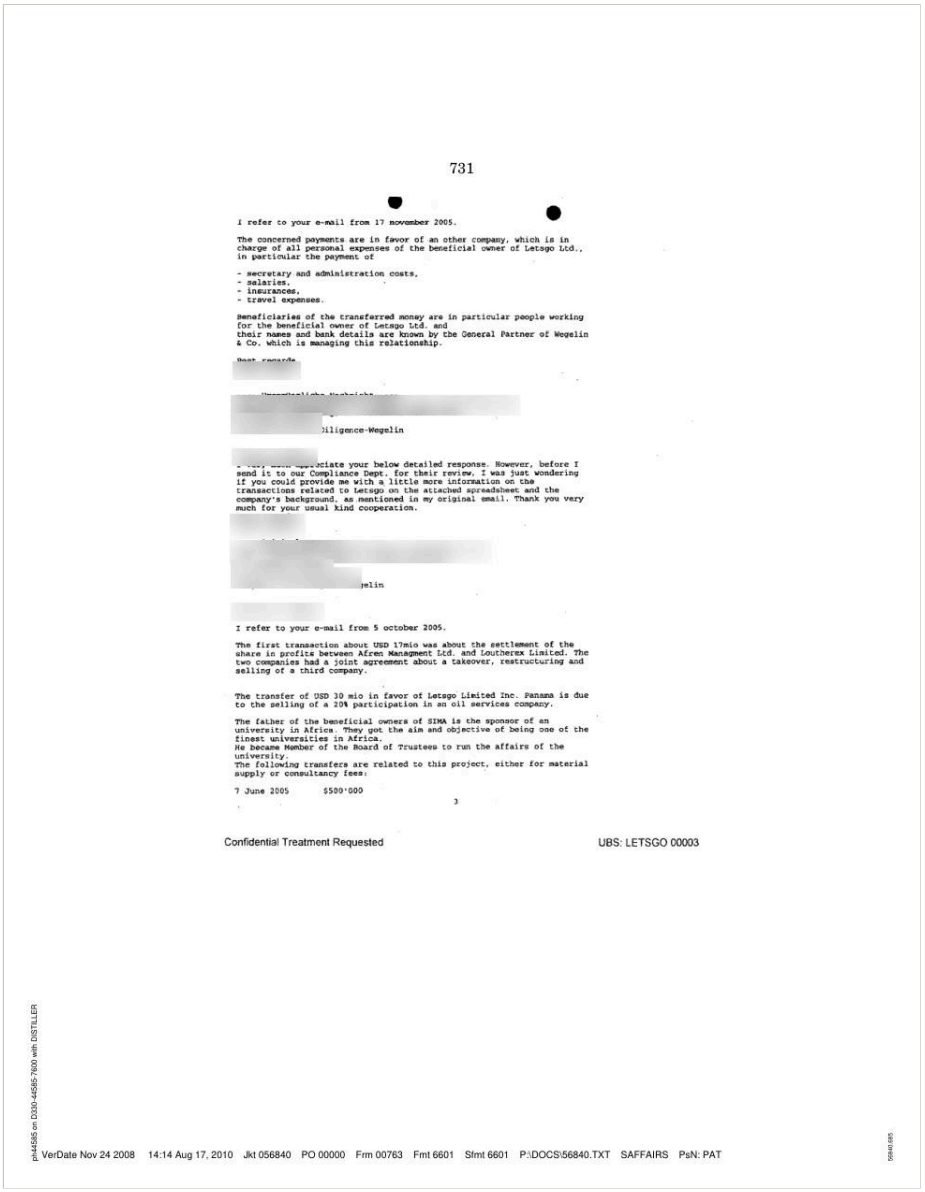
[1300] Subcommittee interview of American University officials, August 7, 2008.

[1301] 6/15/05 internal American University email, PAU027604.

[1302] See 11/21/03 American University Gift Agreement, PAU02615-19 (gift was given on July 9, 2003, but the Gift Agreement to apply the funds to a new School of International Service was signed on November 21, 2003; the Agreement provided Ms. Abubakar with "a naming opportunity within the new School of International Service facility") American University told the Subcommittee that, from 1999 to 2004, the Abubakars donated $1,026,110 to American's School of International Service. See 10/10/08 American University's written responses to Subcommittee questions, PSI American University 05-0008.

[1303] 7/22/08 letter from American University's legal counsel to the Subcommittee, PSI-American University 01-0001-02.

D-012 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.240 (printed p. 235) · cited in Parts 17 and 35 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f



731

I refer to your e-mail from 17 november 2005.

The concerned payments are in favor of an other company, which is in charge of all personal expenses of the beneficial owner of Letsgo Ltd., in particular the payment of

- secretary and administration costs,
- salaries,
- insurances,
- travel expenses.

Beneficiaries of the transferred money are in particular people working for the beneficial owner of Letsgo Ltd. and their names and bank details are known by the General Partner of Wegelin & Co. which is managing this relationship.

[redacted]

[redacted]iligence-Wegelin

[redacted]ciate your below detailed response. However, before I send it to our Compliance Dept. for their review, I was just wondering if you could provide me with a little more information on the transactions related to Letsgo on the attached spreadsheet and the company's background, as mentioned in my original email. Thank you very much for your usual kind cooperation.

[redacted]

[redacted]elin

[redacted]

I refer to your e-mail from 5 october 2005.

The first transaction about USD 17mio was about the settlement of the share in profits between Afren Managment Ltd. and Loutherex Limited. The two companies had a joint agreemnt about a takeover, restructuring and selling of a third company.

The transfer of USD 30 mio in favor of Letsgo Limited Inc. Panama is due to the selling of a 20% participation in an oil services company.

The father of the beneficial owners of SIMA is the sponsor of an university in Africa. They got the aim and objective of being one of the finest universities in Africa.
He became Member of the Board of Trustees to run the affairs of the university.
The following transfers are related to this project, either for material supply or consultancy fees:

7 June 2005 $500'000

3

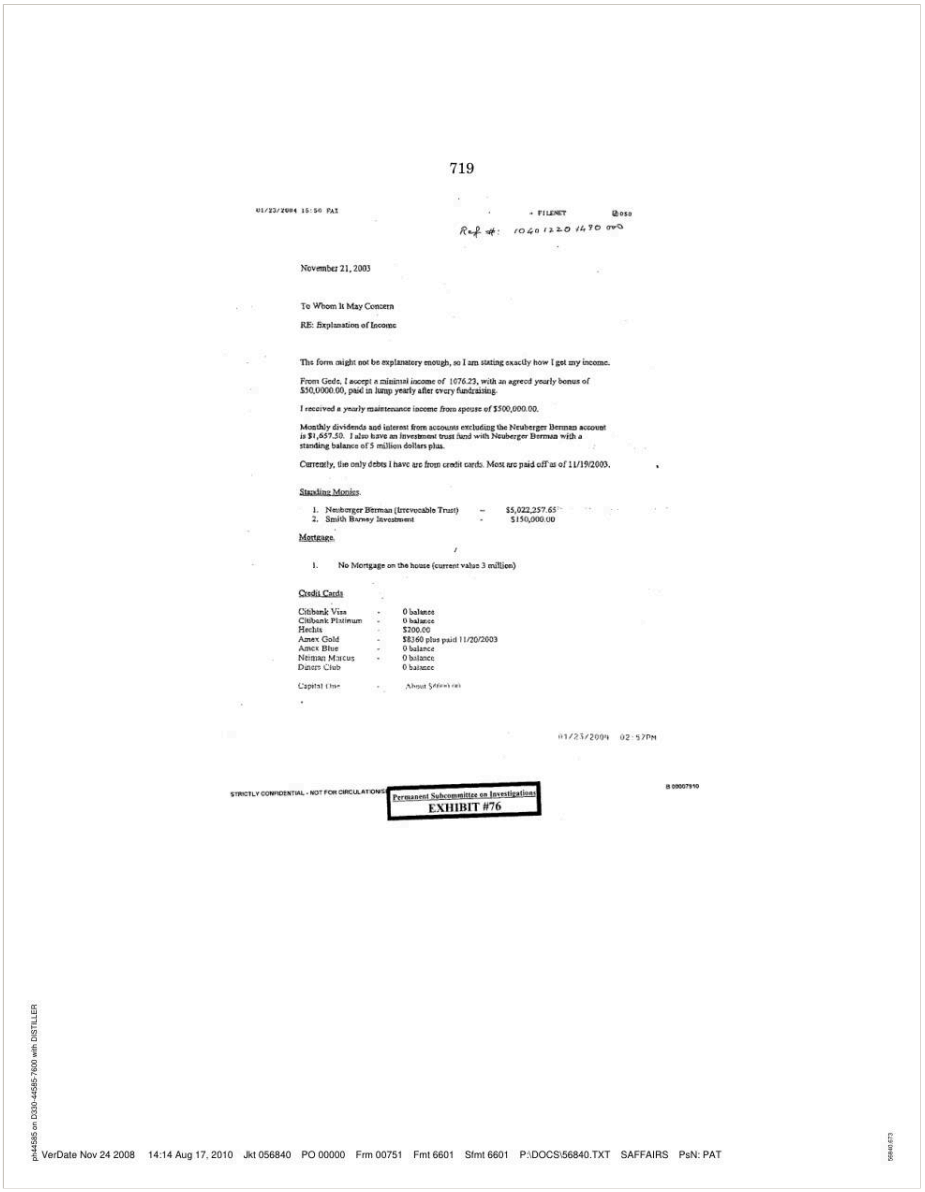
Confidential Treatment Requested UBS: LETSGO 00003

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D-013 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.15 (printed p. 731) · cited in Part 18 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d



719

01/23/2004 15:50 PAI + FILENET 010

Ref #: 1040 1220 1470 000

November 21, 2003

To Whom It May Concern

RE: Explanation of Income

This form might not be explanatory enough, so I am stating exactly how I get my income.

From Geds, I accept a minimal income of 1076.23, with an agreed yearly bonus of $50,0000.00, paid in lump yearly after every fundraising.

I received a yearly maintenance income from spouse of $500,000.00.

Monthly dividends and interest from accounts excluding the Neuberger Berman account is $1,457.50. I also have an investment trust fund with Neuberger Berman with a standing balance of 5 million dollars plus.

Currently, the only debts I have are from credit cards. Most are paid off as of 11/19/2003.

Standing Monies.

1. Neuberger Berman (Irrevocable Trust) – $5,022,257.65
2. Smith Barney Investment - $150,000.00

Mortgage.

1. No Mortgage on the house (current value 3 million)

Credit Cards

Citibank Visa	-	0 balance
Citibank Platinum	-	0 balance
Hechis	-	$200.00
Amex Gold	-	$8360 plus paid 11/20/2003
Amex Blue	-	0 balance
Neiman Marcus	-	0 balance
Diners Club		0 balance
Capital One	-	About $6[illegible].00

01/23/2004 02:57PM

STRICTLY CONFIDENTIAL - NOT FOR CIRCULATION

Permanent Subcommittee on Investigations
EXHIBIT #76

B 00007910

pl44585 on D20-44585-7600 with DISTILLER

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D-014 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.3 (printed p. 719) · cited in Part 21 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d

721

= Redacted by the Permanent Subcommittee on Investigations

From:
Sent:
To:
Cc:
Subject: [redacted]close-out Extension-Jennifer Douglass-Account# 52096374

Importance: High

[redacted]u for the extension. I have spoken to Ms. Douglas and she has informed me that Letago Limited and Guernsey Trust are both oil services companies. Since her husband is the owner of both companies, and is a very public figure, the trust accounts run those business for him. In turn, the funds from both companies are used to pay the salaries for the teachers in the ABTI-American University account. Funds from those business also go into her personal accounts as well. She has expressed a desire for her personal account to remain open, and has said she will move the ABTI-American University account elsewhere. I have informed her of the close-out date and made sure she understand all accounts will be closed, however please advise should any accounts be approved to remain open.

Regards,
[redacted]

> -----Original Message-----
> From: [redacted]
> Sent: [redacted] 6:25 PM
> To: [redacted]
> Cc: [redacted]
> Subject: RE: Account Close-out Extension-Jennifer Douglass-Account# 52096374
>
> [redacted]
>
> -----Original Message-----
> From: [redacted]
> Sent: [redacted]
> To: [redacted]
> Cc: [redacted]
> Subj[redacted]Extension-Jennifer Douglass-Account# 52096374
>
> Jessica,
>
> Daniel Code granted the extension until April 30th. He will be back in office on April 11th and will handle you request for the additional extension. Meantime, please find out from the customer what type of company/business is "Letago Limited Inc" located in Panama and which has accounts with a bank in Switzerland. Also, what type of company is Guernsey Trust Company Nigeria. These two companies sent multiple large ($300,000-) wire transfers to our customer's account. We would like to thoroughly understand in what activities the customer is involved before we extend the close out and establish a new business account.
>
> [redacted]
>
> Citibanking Bank Secrecy Compliance Office
> 1 Court Square Floor 43/Zone 11
> Long Island City
> (718) [redacted](office)
> (718) 248-3687 (fax)
>

1

STRICTLY CONFIDENTIAL - NOT FOR CIRCULATION/SUB[redacted] B 00008535

Permanent Subcommittee on Investigations
EXHIBIT #77

pl44585 on D20-44585-7600 with DISTILLER

VerDate Nov 24 2008 14:14 Aug 17, 2010 Jkt 056840 PO 00000 Frm 00753 Fmt 6601 Sfmt 6601 P:\DOCS\56840.TXT SAFFAIRS PsN: PAT

56840.075

D-015 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.5 (printed p. 721) · cited in Part 24 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d

[redacted] = Redacted by the Permanent Subcommittee on Investigations

Address:
[redacted]
Potomac, MD[redacted]

[1] Please note: Mrs. Jennifer Douglas-Abubakar is not named in the OFAC's Specially Designated Nationals & Blocked Persons (01/11/2006)

[3] According to the Washington Post Home Values and Recent Sales Database, the registered owner of this property is Ms. Jennifer Douglas (since 01/2000).

Background

The JDA Trust

[redacted]
Abubakar, the Vice President of Nigeria. Her husband provided the initial funding for the trust as a gift to Jennifer Douglas-Abubakar. She, in turn, funded the trust. Our understanding of the underlying rationale for the establishment of the trust was a desire on the part of Jennifer Douglas-Abubakar to place funds aside for the protection of herself and her children.

Jennifer Douglas-Abubakar

Jennifer Douglas-Abubakar is a PhD student at American University. She is the 4th wife of Atiku Abubakar. It appears that that her marriage is the source of her wealth. She is the founder, CEO and President of GEDE Foundation, a charity for AIDS in Africa. According to the web site, this charity has received a $30,000 grant from the World Bank. She has made multiple donations to both political parties using different versions of her name.

Her home was searched by the FBI in connection with the investigation of Rep. William Jefferson. The federal probe involves two African investments in which Rep. William Jefferson is being investigated for demanding payments and perks in exchange for his support. Her role in this investigation is not publicly known at this time.

Source of Funds

[redacted]
insurance, pharmaceuticals, agriculture and the print media. From 1969 to 1989, he served in the Nigerian Customs and Excise service. Given the business practices that existed in Nigeria over this timeframe, the ability of the Trust Company to determine that his wealth was achieved through legal means is suspect.

Mr. Abubakar's home in the District of Columbia was also searched by the FBI in connection with the investigation of Rep. William Jefferson. Mr. Abubakar's role in the investigation is not publicly known at this time.

JD_004360

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56840.079

D-016 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.9 (printed p. 725) · cited in Part 25 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d

According to Chevy Chase, the accounts were then subjected to monthly monitoring to ensure the account activity was "normal and commensurate with that expected for the trust."[1162] The first review took place in September 2004, with monthly reviews and reports to the Chevy Chase Trust Committee thereafter.[1163]

Account Concerns. For the next year, from 2004 to 2005, Chevy Chase Bank conducted enhanced monitoring of the JDA Family Trust account without incident. In late 2005, however, media reports began mentioning Mr. Abubakar in connection with the ongoing criminal investigation of Congressman Jefferson. After learning of these media reports, the trust company decided to resign as trustee from the JDA Family Trust and close the trust accounts.

An internal Chevy Chase Trust Company memorandum dated January 30, 2006, recommended resigning from the JDA Family Trust for the following reasons:

> " 1) Mr. Abubakar's source of wealth is impractical to verify. Under the US PATRIOT Act, Chevy Chase Trust is obligated to conduct enhanced due diligence on its high risk accounts. Since Politically Exposed Persons (PEPs) are high risk, Chevy Chase Trust must develop a reasonable belief that the source of funds is not derived from illegal activities. Obtaining sufficient proof in Mr. Abubakar's situation may not be possible. Failure to adequately document the source of funds for this relationship would increase the regulatory risk to the Trust Company.
>
> 2) The ongoing criminal investigation of Rep. William Jefferson could spread to Mr. Abubakar and his wife. If she were to be indicted, Chevy Chase Trust would be serving as co-trustee with person involved in suspected bribery of a US public official. Given the high degree of media that these cases are receiving currently, Chevy Chase Trust could be at increased reputation risk."[1164]

With regard to the source of the trust funds, Chevy Chase noted that it "understood that Abubakar family wealth, principally that of Alhaji Atiku Abubakar, was the source of funds for the JDA Family Trust when it was established at Merrill Lynch."[1165] Chevy Chase noted that the trust had been fully funded prior to its coming to the bank, and thus Chevy Chase "did not undertake additional efforts to identify the source of funds in the account."[1166] The memorandum also noted:

> "Prior to becoming Vice President, Mr. Abubakar was the chairman of seven Nigerian companies involved in oil services, insurance, pharmaceuticals, agriculture and the print media. From 1969 to 1989, he served in the Nigerian Customs and Excise service.

[1162] Id.
[1163] 9/5/08 letter from Chevy Chase Bank's legal counsel, Mayer Brown, to the Subcommittee, PSI-Chevy_Chase-06-0003.
[1164] 1/30/06 internal Chevy Chase Trust memorandum, JD_004360-61; see also 5/8/07 letter from Chevy Chase Bank's legal counsel, Mayer Brown, to the Subcommittee, PSI-Chevy_Chase-CL000004; 1/30/06 internal Chevy Chase Trust memorandum, JD_000208-10.
[1165] 9/5/08 letter from Chevy Chase Bank's legal counsel, Mayer Brown, to the Subcommittee, PSI-Chevy_Chase-06-0003.
[1166] Id.

D-017 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.213 (printed p. 208) · cited in Part 25 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

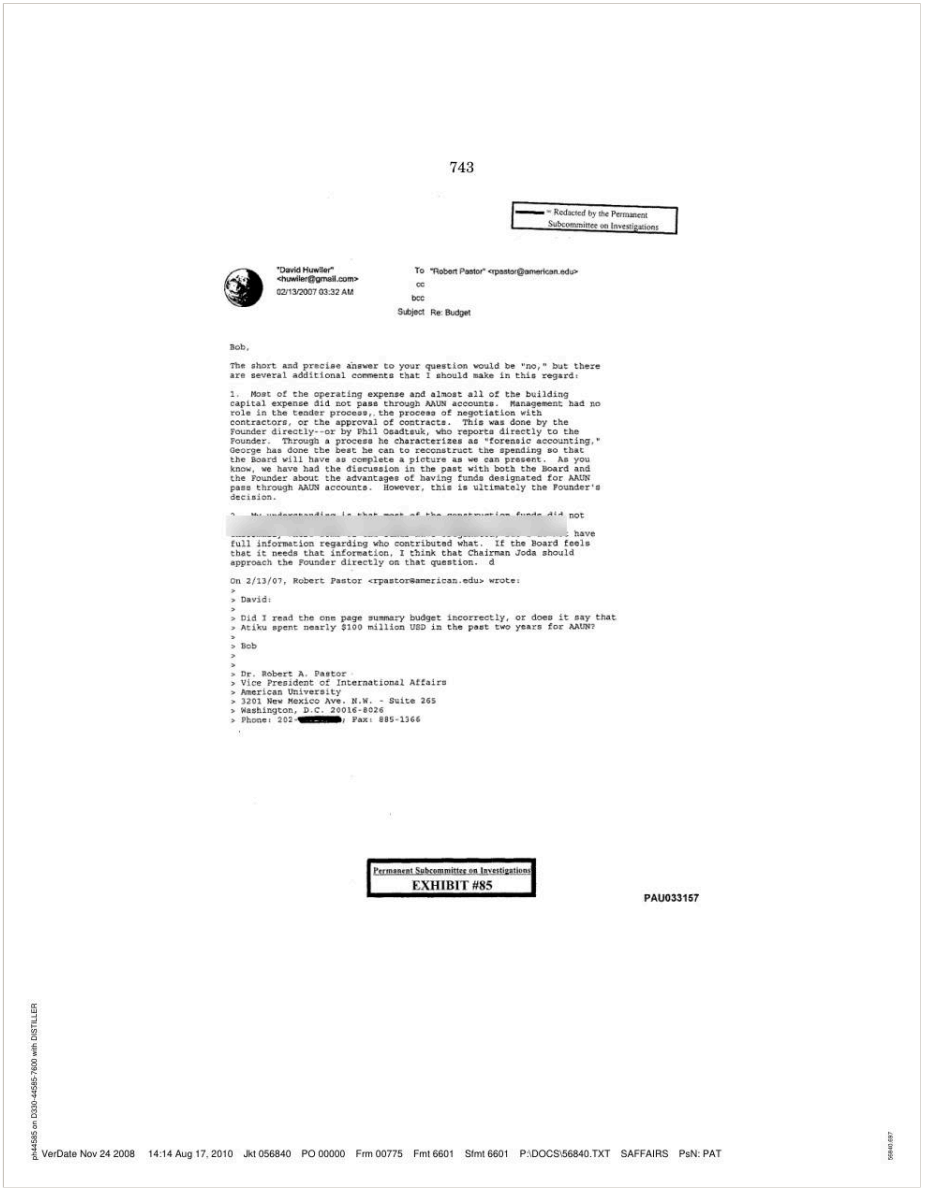
ABTI University Project - Nigeria

Positives	Negatives
Fits AU mission as global private university with a public responsibility. ABTI University would be first private institution in the North, which is well behind the South on most educational and social indicators.	Yola is impoverished and isolated. Is it the best place for such an institution? Also, would be more economic if Electricity sector are unreliable throughout Nigeria and especially in Yola. Cell phones signals unavailable at present, although cellular service is only 3 years old in Nigeria.
Could enhance our reputation as Amanagere for American-style higher education in the 3rd world	Political factor. Project is completely dependent on power, authority, commitment, financial support of one person with current political clout. What of the future?
High-quality American-style private university in Nigeria would increase options for students, enhance country=s educational system, substitute for dysfunctional public university system	Lack of business plan. Cannot predict financial viability of the project from information currently available. Surveys being conducted in Nigeria to gauge demand and optimum pricing.
Proprietor has deep pockets, is committed to the project, and appears willing to agree to AU stipulations	Khashoggi factor. Is there a risk to AU=s reputation? Role of rampant corruption and graft in Nigeria is unclear.
Capacity to build quickly is demonstrated by early success of ABTI Academy in same location	Given the variable infrastructure in Nigeria, and especially in Yola, can a high-tech campus be created within 1 to 2 years?
Entrepreneurial success by headmaster of academy (cybercafe, gourmet restaurant, printing press, other auxiliary money-making services) supports educational enterprise.	Need for independent budget. Expats at academy on payroll of proprietor=s other businesses. No specific budget for academy.
Implementation committee shows strong desire to succeed and to adapt to AU standards	Luxuries, amenities, conditions of trip which made it successful also insulated visiting team from less favorable realities in Nigeria. Hard to judge actual environment.
Financial incentives for AU could be compelling. No financial risk for us and perhaps a large influx of cash.	Can we pull this off? Recruitment of high-level administrators and faculty to work in Yola could be difficult. Virtually no amenities for expats. Focus of institution (business, high tech) is precisely in the areas where faculty recruitment in the US is costly and difficult.

PAU000839

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56840.094

D-018 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.24 (printed p. 740) · cited in Part 36 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d



743

[redacted] = Redacted by the Permanent Subcommittee on Investigations

"David Huwiler" <huwiler@gmail.com>
02/13/2007 03:32 AM

To "Robert Pastor" <rpastor@american.edu>
cc
bcc
Subject Re: Budget

Bob,

The short and precise answer to your question would be "no," but there are several additional comments that I should make in this regard:

1. Most of the operating expense and almost all of the building capital expense did not pass through AAUN accounts. Management had no role in the tender process, the process of negotiation with contractors, or the approval of contracts. This was done by the Founder directly--or by Phil Osadtsuk, who reports directly to the Founder. Through a process he characterizes as "forensic accounting," George has done the best he can to reconstruct the spending so that the Board will have as complete a picture as we can present. As you know, we have had the discussion in the past with both the Board and the Founder about the advantages of having funds designated for AAUN pass through AAUN accounts. However, this is ultimately the Founder's decision.

2. My understanding is that most of the construction funds did not [redacted] have full information regarding who contributed what. If the Board feels that it needs that information, I think that Chairman Joda should approach the Founder directly on that question. d

On 2/13/07, Robert Pastor <rpastor@american.edu> wrote:
>
> David:
>
> Did I read the one page summary budget incorrectly, or does it say that
> Atiku spent nearly $100 million USD im the past two years for AAUN?
>
> Bob
>
>
> Dr. Robert A. Pastor
> Vice President of International Affairs
> American University
> 3201 New Mexico Ave. N.W. - Suite 265
> Washington, D.C. 20016-8026
> Phone: 202-[redacted], Fax: 885-1366

Permanent Subcommittee on Investigations
EXHIBIT #85

PAU033157

p:\44585 on D20-44585-7600 with DISTILLER

VerDate Nov 24 2008 14:14 Aug 17, 2010 Jkt 056840 PO 00000 Frm 00775 Fmt 6601 Sfmt 6601 P:\DOCS\56840.TXT SAFFAIRS PsN: PAT

56840.697

D-019 · US Senate PSI / GPO, S. Hrg. 111-540 Vol. 1, Abubakar case exhibits 74-86 (printed pp. 717-744), page extract, 4 February 2010, PDF p.27 (printed p. 743) · cited in Parts 37 and 393 · https://www.govinfo.gov/content/pkg/CHRG-111shrg56840/pdf/CHRG-111shrg56840.pdf · retrieved 22 October 2026 · 23070e26843d

fees, but also the costs of establishing a new university.[1304] According to AU, the capital costs over ten years to build AUN were estimated to be approximately $400 million.[1305] AU told the Subcommittee that, from the inception of the AUN project, it was understood that Mr. Abubakar would provide the needed funding for the school. Mr. Pastor told the Subcommittee that he personally asked Mr. Abubakar whether he had the approximately $75 - $400 million necessary to fund the school properly, and Mr. Abubakar responded that he could fund it.[1306] According to Mr. Abubakar's attorney, Mr. Abubakar has spent about $150 million in personal funds to establish and operate AUN from 2003 to the present.[1307]

Under current law, universities have no legal obligation to examine or inquire into the source of funds provided by a donor.[1308] AU told the Subcommittee that it did not know the source of Mr. Abubakar's personal funds and did not inquire. One university official told the Subcommittee that he knew Mr. Abubakar was a businessman with multiple businesses, including Intels Nigeria, a profitable oil services firm. Another told the Subcommittee that both the current and past presidents of AU also met with Mr. Abubakar to discuss the AUN project.[1309] Mr. Pastor told the Subcommittee that he felt the AUN undertaking was a bigger financial risk to Mr. Abubakar than to AU, due to the amount of funding required.[1310]

AU Services. Once the consultancy agreement was signed in December 2003, American University told the Subcommittee that AU's "involvement was continuous" with regard to AUN's development, and that AU advised AUN on "everything."[1311] American University provided the following examples of work it performed to assist AUN:

- AU helped AUN advertise for and hire university officials.
- AU helped AUN establish a governance structure and provided trustee recommendations.
- AU helped AUN create a budget and worked with AUN to show it what an appropriate budget should look like.
- AU helped AUN with IT issues like selecting software.
- AU helped AUN set up major academic units, student programs, and residence halls.
- AU helped AUN set up a human resources department and recruit staff.
- AU helped AUN hire faculty and provide them with on-site training.
- AU helped develop student marketing plans.
- AU helped AUN set up classrooms, buy textbooks, and purchase laboratory equipment.
- AU helped AUN set up its library.

[1304] Subcommittee interview of American University officials, August 7, 2008.
[1305] In addition, AUN has had the following benefactors: the International Food Policy Research Institute, the MacArthur Foundation, Mr. Kekere-Akum, and the Oracle Corporation. See 10/10/08 American University's written responses to Subcommittee questions, PSI American University 05-0007.
[1306] Subcommittee interview of Mr. Pastor, April 14, 2009.
[1307] Subcommittee interview of Mr. Abubakar's legal counsel, April 1, 2009.
[1308] The American Council of Education told the Subcommittee that it was unaware of any law, regulation, or guidance regarding a university's responsibility to conduct due diligence of gifts or transfers of funds to the university. Subcommittee interview of American Council of Education officials, January 11, 2010.
[1309] Subcommittee interview of American University officials, August 7, 2008.
[1310] Subcommittee interview of Mr. Pastor, April 14, 2009.
[1311] Id.

D-020 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.241 (printed p. 236) · cited in Parts 34, 38, 392 and 393 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

would not open such an account because AU wanted to maintain the separate identities of each institution."[1324]

After the Citibank accounts closed, Ms. Douglas and Mr. Weidenfeld opened an AUN account at Wachovia Bank, where AU banked, but Wachovia closed that account after seven months due in part to incoming large wire transfers from unfamiliar offshore corporations. Mr. Weidenfeld then used his law firm to open an AUN account at Suntrust Bank. Despite the closure of the Citibank and Wachovia accounts, AU apparently did not have any concerns about the source of funding of the AUN accounts or how their accounts were functioning.

AU Receipt of Offshore Funds. Over the same time period from 2003 to 2007, AU itself was receiving wire transfers from two offshore corporations, LetsGo and Guernsey Trust Company, to pay for consulting fees incurred in connection with AUN. According to a July 22, 2008 letter from AU to the Subcommittee:

> "Mr. Abubakar made payments, through Letsgo Ltd and Guernsey Trust Company, on behalf of AUN for the services American rendered pursuant to the 2003 Agreement. American received payments from Letsgo totaling $13,149,758 and the Guernsey Trust Company amounting to $900,000. American [University] has had no [other] dealings with these companies."[1325]

AU documents show that when some of these wire transfers arrived, the AU treasury operations office noted their unusual origin and had to research their purpose. In September 2004, for example, a member of the treasury operations office sent an internal email stating: "Received a wire today for $100K from Northern Int'l Bank [in] Lugano, Chile …. Originator is SIMA Holding Company LTD. Expecting a gift?" Two weeks later, his colleague asked: "did we ever find out what this was for …?" Two weeks after that he was told: "The wire … was sent by ABTI."[1326] In 2007, a treasury operations officer noted: "we recvd $499,980 incoming wire from Letsgo Ltd FBO ABTI." Her colleague asked: "where do these wires originate ….what country?" She responded: "This wire originated from Panama."[1327]

When asked if AU was concerned about receiving $14 million from unfamiliar offshore corporations, the AU General Counsel stated that we "weren't concerned until we got the letter from you and now we've put everything on hold."[1328] AU officials told the Subcommittee that the university knew LetsGo was a Panamanian company, but had no further details about the corporation, including why it was wire transferring the funds for the AUN consulting work to AU.[1329] AU officials also said they had no information about the Guernsey Trust Company. The documents also show no evidence that the trustees of the Blind Trust had any formal or informal involvement in releasing Abubakar trust funds to pay AU fees.

[1324] 11/13/09 letter from Ms. Douglas' legal counsel, London & Mead, to the Subcommittee, PSI-Abubakar &Weidenfeld-01-0023; Subcommittee interview of American University officials, August 7, 2008.
[1325] 7/22/08 letter from American University's legal counsel to the Subcommittee, PSI-American University 01-0005.
[1326] September and October 2004 internal AU emails, PAU020271-72.
[1327] July 2007 internal AU emails, PAU019408-09.
[1328] Subcommittee interview of American University officials, August 7, 2008.
[1329] Id., April 14, 2009.

D-021 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.245 (printed p. 240) · cited in Parts 16, 34 and 42 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

himself and his friends, and that he had engaged in fraudulent conversion of funds, corrupt practices, and money laundering.[1014] In February 2007, a Nigerian ad hoc Senate Committee was formed to examine the EFCC charges. Mr. Abubakar made a presentation to the Committee, asserting in part that the allegations were a bid to prevent him from running for office.[1015] The Senate Committee subsequently called for Mr. Abubakar to be "sanctioned," because he had "abused his office by aiding and abetting the diversion of public funds in the sum of $145 million" as loans to his friends.[1016] The Subcommittee found no evidence, however, that the full Senate imposed such a sanction on Mr. Abubakar.

On August 5, 2009, U.S. Congressman William Jefferson was convicted by a Federal jury of soliciting bribes, money laundering, depriving citizens of honest services as a member of Congress, and operating his Congressional office as a racketeering enterprise.[1017] During his trial, a videotape was shown in which the Congressman made a reference to Mr. Abubakar when the Congressman was seeking money from another person, but no evidence was introduced showing that Mr. Abubakar had actually sought or accepted a bribe from the Congressman. Mr. Abubakar asserted his innocence, and that his name had been invoked in the matter to ruin his reputation and prevent him from winning the Presidency in Nigeria.[1018]

Currently, Mr. Abubakar does not hold political office in Nigeria, but has resumed his business career. The Subcommittee contacted him through his legal counsel, but he declined to participate in an interview.

Jennifer Douglas. Jennifer Elizabeth Douglas, who has also gone by the names Jennifer Iwenjiora, Jamila Abubakar, and Jennifer Douglas-Abubakar, is the fourth wife of Atiku Abubakar. According to the Atiku Biography, Ms. Douglas was born in Nigeria as Jennifer Iwenjiora, worked as a television journalist at the Nigerian Television Authority, and dated Mr. Abubakar in the early 1980s, before leaving for the United States.[1019] She lost touch with

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[1014] See Mr. Abubakar's defense of his actions, "PTDF: The Facts, The Fiction: Presentation to Senate Ad-Hoc Committee on Investigations into the Affairs of the Petroleum Technology Development Fund," (2006), at 3, available at the Library of Congress, HD 9577.N52 A85 (hereinafter "Abubakar PTDF Defense"). See also, e.g., BBC News, "Nigeria Senate urges action on VP," February 27, 2007, http://news.bbc.co.uk/2/hi/africa/6402241.stm.

[1015] Abubakar PTDF Defense, at 3.

[1016] Nigerian Senate Committee report as quoted in BBC News, "Nigeria Senate urges action on VP," February 27, 2007, http://news.bbc.co.uk/2/hi/africa/6402241.stm. See also, e.g., BBC News, "Nigeria Senate urges action on VP," February 27, 2007, http://news.bbc.co.uk/2/hi/africa/6402241.stm; BBC, Profile: Atiku Abubakar, January 25, 2007, http://news.bbc.co.uk/2/hi/africa/6292141.stm ("In a probe ordered by Mr Obasanjo, the vice-president was accused of diverting $125m from a public development trust fund into his personal businesses."); Voice of America, "Nigerian Vice President Charged with Corruption," October 10, 2006, http://www1.voanews.com/english/news/a-13-2006-10-10-voa39.html.

[1017] See United States v. William J. Jefferson (USDC EDVA, June 4, 2007), Criminal No: 1:07CR209. See also Times Picayune, "William Jefferson's attorneys ask for 2-week sentencing delay," October 8, 2009, http://www.nola.com/politics/index.ssf/2009/10/post_37.html.

[1018] Press reports discussing the Jefferson videotape and the allegations involving Mr. Abubakar were published as early as 2005 and the matter was referenced during the 2007 Nigerian campaign. See, e.g., BBC News, "US probes Nigeria vice-president," August 29, 2005, http://news.bbc.co.uk/2/hi/africa/4192186.stm ; Washington Post, "FBI Says Jefferson Was Filmed Taking Cash - Affidavit Details Sting on Lawmaker," May, 22, 2006. See also internal emails and news stories collected by Chevy Chase Bank, JD_004176-4301.

[1019] Atiku Biography at 260-61.

D-022 · US Senate Permanent Subcommittee on Investigations, Keeping Foreign Corruption Out of the United States: Four Case Histories (majority and minority staff report), 4 February 2010, PDF p.188 (printed p. 183) · cited in Parts 33, 45, 46 and 130 · https://www.hsgac.senate.gov/imo/media/doc/FOREIGNCORRUPTIONREPORTFINAL710.pdf · retrieved 21 October 2026 · 32932acbe74f

In August 2010, the Inter-American Development Bank (IADB) issued a notice of administrative proceedings against, among others, Siemens IT Solutions and Services Argentina alleging fraudulent misstatements and antitrust violations in connection with a public invitation to tender for a project in the province of Cordoba, Argentina, in 2003. Siemens is cooperating with the IADB.

Also in August 2010, the IADB issued a notice of administrative proceedings against, among others, Siemens Venezuela alleging fraudulent misstatements and public corruption in connection with a public invitation to tender for healthcare projects in the Venezuelan provinces of Anzoategui and Merida in 2003. Siemens is cooperating with the IADB.

As previously reported, in February 2010 a Greek Parliamentary Investigation Committee (GPIC) was established to investigate whether any politicians or other state officials in Greece were involved in alleged wrong-doing of Siemens in Greece. GPIC's investigation is focused on possible criminal liability of politicians and other state officials. Greek prosecutors are separately investigating certain fraud and bribery allegations involving – among others – former board members and former executives of Siemens A.E. Greece (Siemens A.E.) and Siemens AG. Both investigations may have a negative impact on civil proceedings currently pending against Siemens AG and Siemens A.E. and may affect the future business activities of Siemens in Greece. In September 2010, the GPIC assumed in a preliminary estimate that the alleged damages suffered by the Greek state from contracts signed with Siemens might reach up to €2 billion. At present, it is unclear to Siemens what the basis of the alleged damages is or how the alleged amount of damages was computed.

As previously reported, the Nigerian Economic and Financial Crimes Commission (EFCC) is conducting an investigation into alleged illegal payments by Siemens to Nigerian public officials between 2002 and 2005. In October 2010, the EFCC filed charges with the Federal High Court in Abuja and the High Court of the Federal Capital Territory against – among others – Siemens Ltd. Nigeria (Siemens Nigeria), Siemens AG and former board members of Siemens Nigeria. Siemens is cooperating with the authority.

The Company remains subject to corruption-related investigations in several jurisdictions around the world. As a result, additional criminal or civil sanctions could be brought against the Company itself or against certain of its employees in connection with possible violations of law. In addition, the scope of pending investigations may be expanded and new investigations commenced in connection with allegations of bribery and other illegal acts. The Company's operating activities, financial results and reputation may also be negatively affected, particularly as a result of penalties, fines, disgorgements, compensatory damages, third-party litigation, including with competitors, the

D-023 · Siemens AG, Siemens legal proceedings update 2010-11, November 2010, PDF p.3 · cited in Part 51 · https://assets.new.siemens.com/siemens/assets/api/uuid:989be8b7-4894-4268-9adb-a0d94b00f734/2010-q4-legal-proceedings-e.pdf · retrieved 22 October 2026 · 847bc2289cd2

11. **Nigerian Official A**: In 2004 and 2005, Nigerian Official A was a high-ranking official in the executive branch of the Government of the Federal Republic of Nigeria and acted in an official capacity for and on behalf of the Federal Republic of Nigeria, and as such, was a "foreign official" within the meaning of the FCPA, 15 U.S.C. § 78dd-2(h)(2)(A). During this same time period, a spouse of Nigerian Official A ("Nigerian Official A's Spouse"), who lived in Potomac, Maryland, was a United States citizen, and as such, was a "domestic concern" within the meaning of the FCPA, 15 U.S.C. § 78dd-2(h)(1)(A).

12. **Cooperating Witness ("CW")**: In or about March 2005, a McLean, Virginia, businessperson reported a suspected fraud involving iGate, Jackson, and Defendant JEFFERSON to the Federal Bureau of Investigation ("FBI"). After contacting the FBI, that businessperson became a cooperating witness for the government.

13. **Jefferson Family Members**: Certain relatives of Defendant JEFFERSON, by birth or by marriage, are referred to in this Indictment as "Family Members 1-5," respectively.

14. **Congressional Staff Members**: Individuals employed by the Office of Congressman WILLIAM J. JEFFERSON, are referred to in this Indictment as "congressional staff members."

Relevant United States Government Agencies

15. **Export-Import Bank of the United States ("Ex-Im Bank")**: The Ex-Im Bank, with its headquarters in Washington, D.C., was the official export credit agency of the United States and was established by Congress as an agency of the United States "to aid in financing and to facilitate exports and imports and the exchange of commodities and services between the United States . . . and any foreign country or the agencies or nationals thereof." The Ex-Im Bank

D-024 · US District Court E.D. Va. (via DOJ), United States v. William J. Jefferson, 1:07-cr-00209-TSE, Indictment (Doc 1), 4 June 2007, PDF p.5 · cited in Part 52 · http://www.justice.gov/criminal/fraud/fcpa/cases/jefferson w/06-04-07jefferson-indict.pdf · retrieved 21 October 2026 · c94ebf455f6a

deal."[15]

48. On July 15, 2005, Congressman Jefferson, Brett Pfeffer, and CW-1 met with [redacted], a member of the Board of Directors for Ex-Im Bank and [redacted], Ex-Im Bank, to discuss the Ex-Im Bank's possible backing of CW-1's business ventures in Nigeria and Ghana. The meeting was arranged by Congressman Jefferson. While at the meeting, Congressman Jefferson advocated for funding of the Nigerian business venture while keeping his 30% interest in CW-1's Nigerian company concealed.

J. CW-1 DELIVERS $100,000 IN CASH TO CONGRESSMAN JEFFERSON FOR FURTHER DELIVERY TO [redacted] TO SECURE [redacted] ASSISTANCE ON THE NIGERIAN BUSINESS VENTURE

49. During two separate and consensually recorded meetings between CW-1 and Congressman Jefferson, one on June 8, 2005 and the other on June 17, 2005, the possibility of paying a bribe to [redacted] and the specific means of making the bribe payment were discussed. In sum, Congressman Jefferson told CW-1 that [redacted] currently lives in the United States (Maryland) and operates a foundation there. Jefferson suggested that a payment to [redacted] could be made by way of a payment to the foundation. Jefferson described to CW-1 the manifest purpose of the foundation - [redacted]

[15] I have subsequently learned from documents obtained from the Ex-Im Bank that [redacted]

D-025 · US District Court for the District of Columbia, via NPR (Wayback), Affidavit in support of search warrant (Rayburn House Office Building Room 2113), redacted, May 2006, May 2006, PDF p.32 · cited in Part 54 · http://www.npr.org/documents/2006/may/sw_redacted.pdf · retrieved 22 October 2026 · 129ad7ddb46f

right to use iGate's technology in Nigeria. After that agreement was consummated, Jefferson successfully sought to have iGate increase its payments to ANJ from five to thirty-five percent of iGate's profits.

In promoting iGate, Jefferson also arranged for meetings between iGate, NDTV, and representatives of the Ex-Im Bank. Jefferson personally participated in those meetings and encouraged the Ex-Im Bank to fund the iGate-NDTV venture. Additionally, Jefferson arranged a meeting in 2003 with Jackson, Vanderpuije, Otumba Fashawe (another NDTV representative), plus Nigerian Vice President Abubakar, at which Jefferson urged Nigeria's support for the iGate-NDTV venture. As the venture fell into place in late 2003 and early 2004, ANJ collected more than $230,000 in fees from iGate to compensate Jefferson for his efforts in promoting iGate. When iGate was occasionally past due on payments to ANJ, Jefferson reminded Jackson of such delinquencies and sent ANJ invoices to iGate.[19]

During 2003 and 2004, Jefferson made multiple trips to Africa to meet with foreign officials and promote the iGate-NDTV venture. On one occasion in February 2004, Jefferson met with Nigerian President Olusegun Obasanjo to discuss the improvement of telecommunication infrastructure in that country "in a low cost way." J.A. 4270.[20] During his travels,

[19]For example, Jefferson advised Jackson by letter of December 27, 2004:

> When the money comes in a few days for the African project, I trust, that . . . iGate's debt to ANJ will be brought fully current. It now stands at $262,500, per the attachment. As you know, ANJ has a specific profit share agreement with iGate on the NDTV business, but this can wait for a better time.

J.A. 5369. The attachment being referred to was an ANJ invoice to iGate for $262,500, designated as "a request for payment of amounts currently due." *Id.* at 5370.

[20]While meeting with President Obasanjo in February 2004, Jefferson expressed an interest in exploring oil and gas opportunities in Nigeria — a venture that is the subject of another Jefferson scheme.

D-026 · US Court of Appeals for the Fourth Circuit, United States v. Jefferson, No. 09-5130, amended published opinion, 29 March 2012, PDF p.19 · cited in Part 56 · https://www.ca4.uscourts.gov/Opinions/Published/095130.P.pdf · retrieved 21 October 2026 · 5e6f9b392ffa

[redacted]

44. On June 29, 2005, Congressman Jefferson faxed to CW-1 a copy of the letter he had written to the Vice President of Nigeria. CW-1 gave a copy of the letter to law enforcement and I have reviewed it. The letter is dated June 21, 2005 and is addressed to ". . . Vice President" at the address of the Nigerian Embassy in Washington, D.C. The letter is unsigned and the signature block at the end of the letter provides "William J. Jefferson; Member of Congress."

45. The letter begins with the greeting "Dear Mr. Vice President" and continues with "I wish to bring a project to your attention by which a U.S. Company desires to invest USD $50,000,000 to provide high speed internet service to Nigeria over Nitel's copper wire infrastructure." The letter details the problems encountered by Nitel's decision to order products from a Chinese competitor to iGate and specifies why the iGate product would be superior. Jefferson further wrote:

> From the point of view of U.S. business, it is very important to be able to rely on the acceptance of an offer as a deal if U.S. Investment [sic] is to be encouraged in Nigeria. Thus it is important that Nitel recognize the acceptance by Rosecom, on behalf of itself and its U.S. partner, and permit them to launch their project in Nigeria as expected.

D-027 · US District Court for the District of Columbia, via NPR (Wayback), Affidavit in support of search warrant (Rayburn House Office Building Room 2113), redacted, May 2006, May 2006, PDF p.30 · cited in Part 57 · http://www.npr.org/documents/2006/may/sw_redacted.pdf · retrieved 22 October 2026 · 129ad7ddb46f

financial projections – estimating a five-year $717 million cash flow – so that Abubakar could "salivate over what opportunities [were] there" (JA6030-68;JA6247).

On July 18, 2005, defendant and VP Abubakar had a private meeting at the VP's Maryland home (JA2707-16;JA2729;JA6275-78;GEX121-4;GEX121-5). Following this meeting, defendant explained to Mody they had "a deal" whereby VP Abubakar would intercede with NITEL on their behalf (JA2726-32;JA2751-58;JA6289-91;GEX122-1;GEX122-2).[15] In return, they would pay the VP a "goodwill" "front-end" payment of $500,000 and a "back-end" payment of 50% of Rosecom's share of the joint venture (JA2752-57;JA6289-91). They agreed to make a partial up-front payment to VP Abubakar before he left the U.S., and on July 30, 2005, Mody delivered $100,000 in cash to defendant for this purpose (JA6303-08;JA2792;JA2815-18). Defendant, however, was unable to deliver the cash before the VP left the country, and on August 5th, FBI agents found $90,000 of this cash concealed in defendant's freezer (JA2836-37;JA6309-10;JA2822; JA5937-49;JA3240-61).

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[15] Indeed, the day after defendant visited him, VP Abubakar's staff forwarded to NITEL the defendant's letter to the VP on congressional letterhead promoting the iGate/W2-IBBS venture as good for both Nigeria and NITEL (JA5620-24).

D-028 · US Department of Justice, Brief of the United States, Fourth Circuit No. 09-5130, 10 March 2011, PDF p.38 · cited in Part 59 · http://www.justice.gov/criminal/fraud/fcpa/cases/jeffersonw/2011-03-10-jeffersonw-usa-brief.pdf · retrieved 21 October 2026 · 68888d648d3e

Global Energy and Environmental Services, an entity owned by Jefferson's daughters. Acting on Mody's behalf, Jefferson made further efforts to assist the iGate-Mody venture, including visiting Ghana in July 2005 to — at least in part — promote the iGate scheme to Ghanaian government officials. After Jefferson's return from Ghana, his office completed an official travel disclosure form confirming that one of Mody's companies had sponsored his trip, and affirming that his travel to Africa was "in connection with [Jefferson's] official duties and would not create the appearance that [he] is using public office for private gain." J.A. 6175.[22]

In his negotiations with Mody, Jefferson constantly sought additional compensation for himself and his interests. Those negotiations were conducted mostly in a clandestine manner, through cryptic notes and coded messages. Nevertheless, Jefferson made a comment to Mody that revealed his apprehension concerning the propriety of their dealings. During a monitored meeting with Mody on May 12, 2005, Jefferson remarked, "All these damn notes we're writing to each other, as if we thought . . . [the] FBI's watching us." J.A. 2321.[23] At a July 30, 2005 meeting with Jefferson, Mody received from him a document entitled "Cash Requirements," which reflected so-called "project costs" for the iGate-Mody venture in Nigeria and Ghana. *Id.* at 5631. This document provides for four disbursements: (1) $8,389,000 to a bank account under the name of Multi-Media Broad Band Services; (2) $145,000 to ANJ; (3) $1,000,000 to the "Global Energy Account"; and (4) $500,000 to an otherwise unexplained account called

[22]Jefferson's congressional office submitted similar travel disclosure forms for other trips relating to his bribery and fraud schemes, including a February 2003 trip to Nigeria and a February 2004 trip to Nigeria, Cameroon, Equatorial Guinea, and Sao Tome and Principe.

[23]During an FBI-monitored telephone conversation with Jefferson in mid-2005, Jackson suggested replacing Mody with a new investor. Jefferson responded, "We've got to do this shit right, though. I mean, otherwise, we're going to all be in the goddamn pokey somewhere, fooling with . . . shit like this." J.A. 783-84.

D-029 · US Court of Appeals for the Fourth Circuit, United States v. Jefferson, No. 09-5130, amended published opinion, 29 March 2012, PDF p.22 · cited in Part 60 · https://www.ca4.uscourts.gov/Opinions/Published/095130.P.pdf · retrieved 21 October 2026 · 5e6f9b392ffa

iGate's role in the business ventures. At the close of the meeting, CW-1 and Congressman Jefferson exited the building and stood before the open trunk of CW-1's car. At that time, Congressman Jefferson reached in and removed a reddish-brown colored leather briefcase which contained $100,000 cash in denominations of $100 bills. He placed the briefcase in a reddish-brown colored cloth bag, then took the bag, containing the briefcase and the $100,000 in cash and placed it inside the passenger compartment of his 1990 Lincoln Town Car and drove off. Congressman Jefferson's receipt of the briefcase containing $100,000 in cash was video taped by the FBI from several vantage points.

56. On August 1, 2005, Congressman Jefferson met CW-1 at the Ritz-Carlton Pentagon City in Arlington, Virginia, at approximately 10:15 a.m. During the meeting, CW-1 broached the topic of the "package" she had given to Jefferson to give to [redacted]. Jefferson expressed a reluctance to talk about the subject. The conversation then continued:

CW-1: Um, I apologize, but, um, all I want to know is...you did deliver it and he did....

Jefferson: Ah, I gave him the African art that you gave me and he was very pleased.

CW-1 has not given Jefferson African art to be delivered to [redacted]. I believe that when referring to "African art" and "art," Jefferson was referring in a cryptic fashion to the

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D-030 · US District Court for the District of Columbia, via NPR (Wayback), Affidavit in support of search warrant (Rayburn House Office Building Room 2113), redacted, May 2006, May 2006, PDF p.36 · cited in Part 62 · http://www.npr.org/documents/2006/may/sw_redacted.pdf · retrieved 22 October 2026 · 129ad7ddb46f

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NEWS

FBI Clears Atiku

Vice President Atiku Abubakar has been cleared of any wrongdoing in the celebrated investigation of American Congressman, William Jefferson over a communication project for Nigeria.

The FBI clearance was contained in the affidavit deposed by the American Investigation Bureau in the course of its investigations into the matter. The affidavit revealed that FBI investigation confirmed that Jefferson collected $100,000 (about N14m) from the communication company. The money was never passed to Vice President Abubakar. Instead, Jefferson kept the money in his home although in a taped FBI sting, he said that he passed the money to Abubakar.

Jefferson collected the $100,000 from the businessman and FBI informant on July 30. He had a meeting with Vice President Atiku on August 1. He told the businessman that he passed the money to Atiku Abubakar same day. However, the money was found stuffed in his freezer, wrapped in $10,000 packs and concealed in food containers and aluminum foil when the FBI searched his home on August 3, 2005.

Vice President has consistently denied any wrongdoing in his interaction with Jefferson. He maintained that he met Jefferson on the introduction of the Nigerian Embassy in the United States, which enthused that he had a proposal for foreign investment in Nigeria. Abubakar had also argued that since Jefferson was Chairman of the American House Sub-Committee on Nigeria and Brazil, he had no reason to decline the request of the Nigerian Embassy on him to meet Jefferson.

Abubakar had further maintained that there was nothing secret in his interaction with Jefferson because the proposal for the communication project was forwarded to the Ministry of Communications by his office, using the official channel. The Ministry of Communications exchanged correspondence with the office of the Vice President on the subject.

The affidavit, unsealed on Sunday by an American Magistrate Court claimed that Jefferson was caught on video-tape collecting a reddish-brown briefcase containing $100,000 in $100 bills.

It adds that "Jefferson assured the FBI informant in their coded conversations that he paid the Nigerian official, even though the money was still in Jefferson's possession when the agents searched his home August 3," two days after he claimed to have passed the money to Abubakar.

The FBI finding on the matter, is a clear indication of how innocent hardworking men and women get their reputation damaged by unscrupulous people they sometimes encounter in the course of official business.

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D-031 · Federal Government of Nigeria (nigeria.gov.ng), "FBI Clears Atiku" (page footer dated 24 May 2006; Wayback capture), saved web page, passage cited · cited in Parts 63 and 155 · http://www.nigeria.gov.ng:80/Aso%20Rock%20News_FBIClearsAtiku.aspx · retrieved 22 October 2026 · 87a1c96852e0

about August 2005 defendant conspired to violate the FCPA by paying bribes to Nigerian foreign officials, including Atiku Abubakar, the then Vice President of Nigeria.[2] More specifically, the Indictment alleges that defendant agreed with Suleiman Yahyah,[3] a Nigerian businessman, and others that bribes would be paid to various Nigerian government officials to ensure the success of a Nigerian joint venture in which defendant had a substantial interest. The Indictment further specifies that defendant was responsible for offering and paying bribes to Atiku Abubakar, while Suleiman Yahyah was responsible for paying bribes to lower ranking Nigerian government officials. The Indictment also alleges that defendant communicated to Jennifer Douglas Abubakar,[4] Atiku Abubakar's wife, his willingness to pay her husband in return for the Vice President's assistance to the Nigerian joint venture. The government has identified Jennifer Douglas Abubakar, Atiku Abubakar, and Suleiman Yahyah as unindicted coconspirators with regard to the conspiracy to violate the FCPA. Additionally, count 11 of the Indictment charges defendant with violating the FCPA based on his alleged bribery of Atiku Abubakar.

Atiku Abubakar has repeatedly denied any involvement in wrongdoing with defendant and has released several public statements to that effect.[5] Suleiman Yahyah has made similar

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[2] Atiku Abubakar is referred to in the Indictment as "Nigerian Official A."

[3] Suleiman Yahyah is referred to in the Indictment as "Nigerian Businessperson B."

[4] Jennifer Douglas Abubakar is referred to in the Indictment as "Nigerian Official A's Spouse."

[5] *See, e.g.*, Josephine Lohor, *FBI Raid: I've Done No Wrong, Says VP*, THIS DAY (Nig.), Aug. 31, 2005, *available at* 2005 WLNR 13766307; Philip Shenon, *Nigerian Official Denies Congressman Bribed Him*, N.Y. TIMES, July 20, 2006, at A19, *available at* 2006 WLNR 12467933 ("In a statement made available by his Washington lawyers, Vice President Atiku Abubakar . . . insisted that Mr. Jefferson had never 'suggested—in any way—providing any personal economic benefits' to him."). In addition, when Mr. Abubakar was interviewed on NPR

D-032 · US District Court EDVA, US v Jefferson, Doc 285, Memorandum Opinion re letter rogatory (Ellis J), 23 Jan 2009, 23 January 2009, PDF p.3 · cited in Parts 52, 66 and 67 · https://storage.courtlistener.com/recap/gov.uscourts.vaed.218078/gov.uscourts.vaed.218078.285.0.pdf · retrieved 22 October 2026 · 945f05a37087

denials.[6] Referring to these general denials of wrongdoing, the government sent defense counsel a letter on February 7, 2008, stating that "[t]he government is aware, as is the defense, that Messrs. Abubakar and Yahyah have made statements either through their lawyers, to the media, or to Nigerian authorities denying any role in paying or accepting bribes in relation to the charges pending in the above-captioned case." The letter also related that Jennifer Douglas Abubakar had testified before the grand jury and had "denied that [defendant] talked to her about his interest in paying her husband money."[7]

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on April 17, 2007, the interviewer asked him, "And do you deny asking for, being offered, or receiving any money of any kind from Congressman Jefferson or any source connected with him?" Mr. Abubakar responded, "Absolutely I deny that. Absolutely I know nothing like that. Absolutely not." Interview by Steve Inskeep with Atiku Abubakar on NPR, Morning Edition (Apr. 17, 2007).

[6] *See* Bruce Alpert & Bill Walsh, *On the Hill*, N.O. Times-Picayune, Oct. 8, 2006, at 8, *available at* 2006 WLNR 17423573 ("YahYah [sic] has denied paying or accepting bribes."); *The EFCC Report on Atiku*, THIS DAY (Nig.), Sept. 7, 2006, *available at* 2006 WLNR 15544774 (reprinting the report by Nigeria's Economic and Financial Crimes Commission ("EFCC") that was produced in response to the government's MLA Treaty request in this case, in which Mr. Yahyah is reported as stating that "he is not aware of any issue of payment of 25% of his expected profit to anybody and that there was even no reason for the payment.").

[7] Under Rule 804(b)(1), Fed. R. Evid., in the event a declarant is unavailable as a witness at trial, testimony previously given by the declarant may only be admitted "if the party against whom the testimony is now offered . . . had an opportunity and similar motive to develop the testimony by direct, cross, or redirect examination." Based on this limitation, an unavailable declarant's grand jury testimony generally may not be admitted at trial for the truth of the matter asserted pursuant to Rule 804(b)(1). The Fourth Circuit, however, has previously upheld the admission of an unavailable declarant's grand jury testimony for substantive consideration under Rule 804(b)(5), the predecessor to Rule 807. *See United States v. McHan*, 101 F.3d 1027 (4th Cir. 1996). Since then, the Fourth Circuit has indicated, in light of *Crawford v. Washington*, 541 U.S. 36 (2004), that a defendant's Confrontation Clause rights preclude the government from offering an unavailable declarant's grand jury testimony. *See United States v. McKoy*, 129 F. App'x 815, 817–18, 822 (4th Cir. 2005). But this limitation would not restrict the ability of a defendant to offer such evidence under Rule 807. Of course, a trial witness's grand jury testimony may also be offered under Rule 801(d)(1)(A) for both impeachment and substantive purposes if the witness's trial and grand jury testimony are inconsistent. *See United States v.*

D-033 · US District Court EDVA, US v Jefferson, Doc 285, Memorandum Opinion re letter rogatory (Ellis J), 23 Jan 2009, 23 January 2009, PDF p.4 · cited in Parts 67, 71 and 97 · https://storage.courtlistener.com/recap/gov.uscourts.vaed.218078/gov.uscourts.vaed.218078.285.0.pdf · retrieved 22 October 2026 · 945f05a37087

GOVERNMENT'S PROPOSED JURY INSTRUCTION NO. 45

Promise or Authorization to Pay Sufficient -- Explained

As I previously told you, one of the elements that the government must prove beyond a reasonable doubt for you to convict Defendant Jefferson of violating the Foreign Corrupt Practices Act ("FCPA") is that the defendant offered, paid, promised to pay, or authorized the payment of money or of anything of value.

It is not required that the payment actually be made. A promise to pay and the authorization of payment by a domestic concern are each also prohibited by the FCPA. Indeed, a domestic concern, or an officer, director, or shareholder of a domestic concern, that engages in bribery of a foreign official indirectly through any other person or entity is liable under the FCPA, just as if the person had engaged in the bribery directly. Thus, if you find that Defendant Jefferson is a domestic concern, that is, a United States citizen, or that he was an officer, director, employee, agent, or shareholder of a domestic concern, and that he authorized another person to pay a bribe, that authorization alone is sufficient for you to find that this element has been proven.

To repeat, it is not necessary that the payment actually take place. Instead, it is the *offer* or the *authorization* that completes the crime. You may find this element satisfied if you find that the defendant promised or authorized an unlawful payment, even if you believe that the payment was not actually made. It is sufficient simply if Defendant Jefferson believed that a bribe would be paid and that he promised or authorized the bribe to be paid.

(*See Kay*, 4:01cr00914, Dkt. Entry 142 at 19-20; *Mead*, Cr. No. 98-240-01-AET.)

D-034 · US District Court E.D. Va., Jury instructions, 26 May 2009, PDF p.97 · cited in Part 72 · http://www.justice.gov/criminal/fraud/fcpa/cases/jeffersonw/05-26-09jefferson-jury-instructions.pdf · retrieved 21 October 2026 · 01bb2d063ee1

F.2d 1018, 1021 (4th Cir. 1982). Consideration must be given to both direct and circumstantial evidence, and the government must be given "the benefit of all reasonable inferences from the facts proven to those sought to be established." *Tresvant*, 677 F.2d at 1021. Indeed, "'circumstantial evidence . . . may be sufficient to support a guilty verdict even though it does not exclude every reasonable hypothesis consistent with innocence.'" *United States v. Osborne*, 514 F.3d 377, 387 (4th Cir. 2008) (quoting *United States v. Jackson*, 863 F.2d 1168, 1173 (4th Cir. 1989)). The resolution of conflicts in the evidence and the assessment of witness credibility are matters reserved exclusively for the jury. *See Lentz*, 383 F.3d at 199.

Defendant's Rule 29 motion sought acquittal on all but one of the Indictment's counts[1] on the grounds (1) that defendant is entitled to be acquitted of the Indictment's bribery-related counts[2] because the government failed to present sufficient evidence that any of the acts that the government contends constitute "official acts" meet the statutory definition of that term; (2) that defendant must be acquitted of Count 2 because the government failed to present sufficient evidence that the conspiracy alleged in that count constitutes a single conspiracy; (3) that defendant must be acquitted of Counts 5–10 (a) because the government failed to establish defendant concealed a material fact and (b) because, with respect to Count 10, the government

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[1] The only count on which defendant did not seek a judgment of acquittal was Count 11, which charged defendant with a substantive violation of the Foreign Corrupt Practices Act. Count 1, however, charged defendant with engaging in a conspiracy to commit, *inter alia*, a violation of the Foreign Corrupt Practices Act.

[2] The Indictment's bribery-related counts include (i) Counts 1 and 2, which allege defendant conspired, *inter alia*, to solicit bribes; (ii) Counts 3 and 4, which allege defendant solicited bribes; (iii) Counts 5–10, which allege defendant committed honest service wire fraud through bribery and by intentionally failing to disclose conflicts of interest in connection with his performance of official acts; and (iv) Count 16, a racketeering charge, which alleges approximately twelve racketeering acts predicated in part on bribery violations.

D-035 · US District Court EDVA, US v Jefferson, Doc 571, Order denying Rule 29 motion, 8 Aug 2009, 8 August 2009, PDF p.2 · cited in Part 74 · https://storage.courtlistener.com/recap/gov.uscourts.vaed.218078/gov.uscourts.vaed.218078.571.0.pdf · retrieved 22 October 2026 · 3a57f987a26e

> [a]n act may be official even if it was not taken pursuant to responsibilities explicitly assigned by law. Rather, official acts include those activities that have been clearly established by settled practice as part [of] a public official's position.

J.A. 5149.[5] The verdict reflected that the jury was convinced that Jefferson's meetings and communications with domestic and foreign public officials, as alleged in the bribery-related charges in the indictment, involved official acts.

B.

By its verdict, returned on August 5, 2009, the jury convicted Jefferson on eleven of the sixteen counts of the indictment.[6] Jefferson's contentions on appeal challenge his convictions in the following respects:

> (1) The district court's "official act" bribery instruction, which implicates each of Jefferson's eleven convictions, was fatally erroneous;

[5]Jefferson objected to the instructions in a consistent and timely manner. He asserted that the proper definition of an official act is much more circumscribed than the jury instructions indicated, as he had contended in the pretrial proceedings leading to *Jefferson II* and *Jefferson III*. *See* J.A. 4826-29. (Citations herein to "J.A. ___" refer to the contents of the Joint Appendix filed by the parties in this appeal.)

[6]The jury acquitted Jefferson on Counts 5, 8, and 9 (honest services wire fraud offenses), Count 11 (the foreign corrupt practices offense), and Count 15 (the obstruction of justice offense). On August 6, 2009, by a special verdict returned on the indictment's forfeiture allegations, the jury found by a preponderance that the following property constituted proceeds derived from the offenses on which Jefferson had been convicted: $449,300 (Counts 1, 3, 4, and 16); $59,300 (Counts 6, 7, and 10); $21,353.47 (Counts 2 and 16); 30,775,000 shares of Class A stock in a business called iGate Incorporated; 1,500,000 shares of stock in an entity called W2-IBBS Limited; 1,500,000 shares of stock in a company called International Broad Band Services, LLC; and 600 shares of stock in a business called Multi-Media Broad Band Services. Jefferson does not contest the forfeiture verdict in this appeal.

D-036 · US Court of Appeals for the Fourth Circuit, United States v. Jefferson, No. 09-5130, amended published opinion, 29 March 2012, PDF p.9 · cited in Part 74 · https://www.ca4.uscourts.gov/Opinions/Published/095130.P.pdf · retrieved 21 October 2026 · 5e6f9b392ffa

defendant described as "really corrupt." *See* Government Exhibit 103-1. After the Nigerian government-owned telephone company ("NITEL") declined to grant the joint venture access to the Nigerian telephone lines, Congressman Jefferson explained to Lori Mody that the Nigerian Vice President oversaw NITEL and could thus overturn its decision. During recorded conversations, Congressman Jefferson explained to Lori Mody that he had offered, and the Vice President had agreed to receive, a bribe in return for securing all necessary approvals from NITEL. On several occasions, Congressman Jefferson explained that the bribe would consist of a "front end" payment in the amount of $500,000.00 and a "back end" payment amounting to 12.5% of the joint venture's profits.[2]

In sum, over the 8 weeks of trial in this matter, the government presented more than 45 witnesses and 700 exhibits, which included numerous tape-recorded conversations between the defendant and others, to establish the overwhelming criminal culpability of Congressman

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[2] The government recognizes that the jury returned a verdict of "not guilty" to the charge contained in Count 11 of the indictment, a substantive violation of the Foreign Corrupt Practices Act. The government believes that the jury found Congressman Jefferson not guilty on Count 11, at least in part, because he ultimately failed to deliver the $100,000.00 in cash to the Nigerian Vice President before the Vice President departed the United States on July 31, 2005. However, the evidence fully supports the proposition that the jury, nevertheless, found that the defendant conspired to bribe the Vice President of Nigeria, an object of the conspiracy charged in Count 1, a count on which the jury returned a guilty verdict. Such a verdict would not require proof of the actual delivery of the cash to the Vice President (front end) or actual payment of the percentage of the proceeds of the joint venture (back end). The government believes that the evidence supports such a split finding by the jury as to Counts 1 and 11. Although delivery of the cash to the Vice President of Nigeria was not a legal pre-requisite to finding Congressman Jefferson guilty of Count 11, it offers a compelling explanation for the jury's split verdict. Finally, the government recognizes that such a split verdict can never be completely confirmed because the conspiracy charged in Count 1 contained three objects, one of them being the charge related to the bribe of the Vice President of Nigeria. The verdict form completed by the jury on August 5, 2009 did not require the jury to delineate which, if not all, of the objects charged in the conspiracy in Count 1 were found to have been proved, only that at least one of the objects was proven by the government beyond a reasonable doubt.

D-037 · US Department of Justice (E.D. Va. filing), Government sentencing memorandum (Doc 598), 6 November 2009, PDF p.7 · cited in Parts 75 and 76 · http://www.justice.gov/criminal/fraud/fcpa/cases/jeffersonw/11-06-09jefferson-sent-memo.pdf · retrieved 21 October 2026 · 11bde4e3a921

B.

Count 1 of the indictment, the alleged conspiracy to violate the Foreign Corrupt Practices Act (the "FCPA"), was not infected by the allegedly improper jury instruction. To prove a conspiracy in violation of 18 U.S.C. § 371, "the government must prove an agreement between two or more persons to act together in committing an offense and an overt act in furtherance of the conspiracy." *United States v. Chorman*, 910 F.2d 102, 109 (4th Cir. 1990). To prove a substantive FCPA violation, the government must prove that (i) a domestic concern made use of means or instrumentalities of interstate commerce corruptly; (ii) in furtherance of an offer or payment of anything of value to any person; (iii) while knowing that the money would be offered or given directly or indirectly to any foreign official for purposes of influencing any act or decision of such foreign official in his official capacity. *See* 18 U.S.C. § 78dd-2(a); *see also United States v. Jefferson*, 594 F. Supp. 2d 655, 668 (E.D. Va. 2009).

The erroneous jury instructions on the meaning of "official acts" under the bribery statute have no bearing on the jury's guilty verdict on the FCPA conspiracy count simply because an "official act" is not an element of an FCPA conspiracy. Furthermore, the record overwhelmingly supports the FCPA conspiracy charge. Jefferson attempted to bribe foreign officials on multiple occasions as part of the iGate scheme. Most egregiously, Jefferson accepted money from Mody, an FBI informant, for the purpose of bribing the Vice President of Nigeria and concealed that money in his freezer. Although Jefferson never completed the bribe, completion of the act is not necessary to prove that Jefferson took part in a conspiracy to violate the FCPA. *See* 18 U.S.C. § 371; *see also United States v. Thompson*, 493 F.2d 305, 310 (9th Cir. 1974) ("[T]he crime of conspiracy is . . . not at all dependent upon the ultimate success or failure of the planned

D-038 · US District Court EDVA, US v Jefferson, Doc 784, Memorandum Opinion on s.2255 motion, 4 Oct 2017, 4 October 2017, PDF p.26 · cited in Part 78 · https://storage.courtlistener.com/recap/gov.uscourts.vaed.218078/gov.uscourts.vaed.218078.784.0.pdf · retrieved 22 October 2026 · b1d6756bf91c

U.S. Department of Justice
Washington, DC 20530

Exhibit A
To Registration Statement
Pursuant to the Foreign Agents Registration Act of 1938, as amended

OMB NO. 1105-0003

Privacy Act Statement. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the Registration Unit in Washington, DC. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the Administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public.

Public Reporting Burden. Public reporting burden for this collection of information is estimated to average .49 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Criminal Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

Furnish this exhibit for EACH foreign principal listed in an initial statement and for EACH additional foreign principal acquired subsequently.

1. Name and address of registrant
J.C. Watts Companies
600 13th Street, N.W., Suite 790
Washington, DC 20005

2. Registration No.
5641

3. Name of foreign principal
Atiku Abubakar
Vice President of Nigeria

4. Principal address of foreign principal
Interamerica, Inc.
600 13th Street, N.W.
Washington, DC 20005

5. Indicate whether your foreign principal is one of the following:

☐ Foreign government

☐ Foreign political party

☐ Foreign or domestic organization: If either, check one of the following:

☐ Partnership ☐ Committee

☐ Corporation ☐ Voluntary group

☐ Association ☐ Other (specify): _____

☒ Individual-State nationality Nigerian Government

6. If the foreign principal is a foreign government, state:

a) Branch or agency represented by the registrant.

b) Name and title of official with whom registrant deals.

7. If the foreign principal is a foreign political party, state:

a) Principal address.

b) Name and title of official with whom registrant deals.

c) Principal aim.

Formerly OBD-67

FORM CRM-157
JUNE 1998

D-039 · US DOJ FARA eFile, FARA filing 5641-Exhibit-AB-20051014-2, 14 October 2005, PDF p.1 · cited in Part 81 · https://efile.fara.gov/docs/5641-Exhibit-AB-20051014-2.pdf · retrieved 22 October 2026 · 47c70f4cdbcd

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OMB No. 1124-0006; Expires April 30, 2017

U.S. Department of Justice
Washington, DC 20530

Exhibit A to Registration Statement
Pursuant to the Foreign Agents Registration Act of 1938, as amended

INSTRUCTIONS. Furnish this exhibit for EACH foreign principal listed in an initial statement and for EACH additional foreign principal acquired subsequently. The filing of this document requires the payment of a filing fee as set forth in Rule (d)(1), 28 C.F.R. § 5.5(d)(1). Compliance is accomplished by filing an electronic Exhibit A form at http://www.fara.gov.

Privacy Act Statement. The filing of this document is required by the Foreign Agents Registration Act of 1938, as amended, 22 U.S.C. § 611 *et seq.*, for the purposes of registration under the Act and public disclosure. Provision of the information requested is mandatory, and failure to provide this information is subject to the penalty and enforcement provisions established in Section 8 of the Act. Every registration statement, short form registration statement, supplemental statement, exhibit, amendment, copy of informational materials or other document or information filed with the Attorney General under this Act is a public record open to public examination, inspection and copying during the posted business hours of the Registration Unit in Washington, DC. Statements are also available online at the Registration Unit's webpage: http://www.fara.gov. One copy of every such document, other than informational materials, is automatically provided to the Secretary of State pursuant to Section 6(b) of the Act, and copies of any and all documents are routinely made available to other agencies, departments and Congress pursuant to Section 6(c) of the Act. The Attorney General also transmits a semi-annual report to Congress on the administration of the Act which lists the names of all agents registered under the Act and the foreign principals they represent. This report is available to the public in print and online at: http://www.fara.gov.

Public Reporting Burden. Public reporting burden for this collection of information is estimated to average .49 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Counterespionage Section, National Security Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

1. Name and Address of Registrant
Ballard Partners, 201 East Park Ave., 5th Floor, Tallahassee, FL 32301

2. Registration No.
6415

3. Name of Foreign Principal
People's Democratic Party of Nigeria

4. Principal Address of Foreign Principal
Plot 1970 Michael Okpara Street Wuse Zone 5, Abuja, Nigeria

5. Indicate whether your foreign principal is one of the following:

- ☐ Government of a foreign country [1]
- ☒ Foreign political party
- ☐ Foreign or domestic organization: If either, check one of the following:
  - ☐ Partnership
  - ☐ Corporation
  - ☐ Association
  - ☐ Committee
  - ☐ Voluntary group
  - ☐ Other *(specify)* _____
- ☐ Individual-State nationality _____

6. If the foreign principal is a foreign government, state:
   a) Branch or agency represented by the registrant
   N/A
   b) Name and title of official with whom registrant deals
   N/A

7. If the foreign principal is a foreign political party, state:
   a) Principal address
   Plot 1970 Michael Okpara Street Wuse Zone 5, Abuja, Nigeria
   b) Name and title of official with whom registrant deals People's Democratic Party, Special Advisor Osita Chidoka
   c) Principal aim Strengthening democratic values and the rule of law in Nigeria.

1 "Government of a foreign country," as defined in Section 1(e) of the Act, includes any person or group of persons exercising sovereign de facto or de jure political jurisdiction over any country, other than the United States, or over any part of such country, and includes any subdivision of any such group and any group or agency to which such sovereign de facto or de jure authority or functions are directly or indirectly delegated. Such term shall include any faction or body of insurgents within a country assuming to exercise governmental authority whether such faction or body of insurgents has or has not been recognized by the United States.

FORM NSD-3
Revised 03/14

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D-040 · US DOJ FARA eFile, FARA filing 6415-Exhibit-AB-20180925-13, 25 September 2018, PDF p.1 · cited in Part 82 · https://efile.fara.gov/docs/6415-Exhibit-AB-20180925-13.pdf · retrieved 22 October 2026 · 6c9ab4aea1eb

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9. If the foreign principal is a foreign political party, state:

a) Name and title of official with whom registrant engages

b) Aim, mission or objective of foreign political party

10. If the foreign principal is not a foreign government or a foreign political party:

a) State the nature of the business or activity of this foreign principal.

Atiku Abubakar is a private Nigerian citizen, however he is running for the office of president of Nigeria as head of the Peoples Democratic Party.

b) Is this foreign principal:

Supervised by a foreign government, foreign political party, or other foreign principal	Yes ☐ No ☐
Owned by a foreign government, foreign political party, or other foreign principal	Yes ☐ No ☐
Directed by a foreign government, foreign political party, or other foreign principal	Yes ☐ No ☐
Controlled by a foreign government, foreign political party, or other foreign principal	Yes ☐ No ☐
Financed by a foreign government, foreign political party, or other foreign principal	Yes ☐ No ☐
Subsidized in part by a foreign government, foreign political party, or other foreign principal	Yes ☐ No ☐

11. Explain fully all items answered "Yes" in Item 10(b).

We do not have any knowledge regarding whether Mr. Abubakar is supervised, directed, controlled, financed, or subsidized by a political party or other foreign principal.

12. If the foreign principal is an organization and is not owned or controlled by a foreign government, foreign political party or other foreign principal, state who owns and controls it.

N/A

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D-041 · US DOJ FARA eFile, FARA filing 3718-Exhibit-AB-20210204-21 (Holland & Knight), 4 February 2021, PDF p.2 · cited in Part 83 · https://efile.fara.gov/docs/3718-Exhibit-AB-20210204-21.pdf · retrieved 22 October 2026 · b0698c77ec0f

These actions occur in the field, applied by thousands of consular officers, and they have had an important impact in denying the corrupt access to the U.S.

However, prior to January 2004, that arrangement left a serious loophole, in that the U.S. had no legal authority to deny entry of known corrupt officials in the absence of a conviction or proof of other grounds for exclusion. Presidential Proclamation 7750 (PP 7750) was issued in January 2004, to provide specific legal authority for U.S officials to deny entry to corrupt officials, those who bribe them, and certain family members of either group who have demonstrably benefited from the corruption in question, when that corruption has had serious adverse effects on specified U.S. interests. We have found it an extremely useful policy tool to deny safe haven to those corrupt actors who do not fall within previous visa denial authorities. PP 7750 -- and its companion piece Section 7084 in the annual State and Foreign Operations Appropriations Act, which targets natural resource-related corruption – is a highly focused instrument that is directed at those most culpable without disadvantaging the citizens they have already victimized when no other INA provision is available. In applying PP 7750, we give due deference to U.S. law enforcement interests so as to avoid interference with ongoing investigations. Although Section 222(f) of the INA precludes public announcement of visa decisions, the affected individuals in PP 7750 cases often make this information known, resulting in highly favorable public affairs reaction abroad.

INTERNATIONAL CORRUPTION AND THE FINANCIAL SYSTEM

Those with a prominent public function, or who are closely related to such people, present a risk for potential involvement in bribery and corruption and, for financial institutions, pose a potential compliance risk. The financial industry refers to these clients as Politically Exposed Persons (PEP) and subject accounts belonging to such individuals to additional oversight and monitoring.

The Department of State supports the G-20 ongoing Financial Action Task Force (FATF) project on corruption, which examines the use of FATF standards to detect and deter the proceeds of corruption -- including examining whether the FATF Recommendations on customer due diligence, beneficial ownership, and transparency should be strengthened. The Department works closely with its interagency partners, as well as the World Bank (which is working with FATF on the project) on these and related issues, and in general supports the five Principal Recommendations the World Bank has made in this area. These recommendations include enhanced due diligence for both domestic and foreign PEPs; declarations of beneficial ownership; provision of financial disclosure forms; periodic review of

D-042 · US Department of State (testimony to PSI), Statement of David T. Johnson, INL, PSI hearing, 4 February 2010, PDF p.6 · cited in Part 84 · https://www.hsgac.senate.gov/wp-content/uploads/imo/media/doc/STMTStateJohnson.pdf · retrieved 21 October 2026 · 9663204186a9

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Fein & DelValle, PLLC
300 New Jersey Avenue NW, Suite 900
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Tele: 202.465.8729
Fax: 202.347.0130

Bruce E. Fein, Esquire
W. Bruce DelValle, Esquire

Email: bruce@feinpoints.com
brucedelvalle@gmail.com

March 20, 2019

Via Email Delivery
His Excellency Atiku Abubakar, GCON

Re: Legal Consultancy Agreement letter for Post-Election Representation and Services

Dear Your Excellency,

The firm of Fein & DelValle PLLC proposes the following terms and conditions for our representation of you in the United States and in international forums to obtain official recognition that you are the authentic President of Nigeria based on an accurate counting of legal ballots cast on February 23, 2019.

1. Fein & DelValle PLLC will establish and operate a Situation Room located in their Capitol Hill offices at 300 New Jersey Ave., NW, Suite 900, Washington, D.C. A Nigerian Barrister and trusted confidant of Your Excellency, Dr. Lloyd Ukwu, will assist in the operations of the U.S. Situation Room, which will be a focal point for information forwarded by your Nigeria-based Command Center Situation Room and otherwise obtained to execute strategies to secure International and United States endorsement of your efforts to defeat the flagrant violence and illegalities orchestrated by the APC and President Buhari to corrupt and compromise the February 23, 2019, Presidential Election in subversion of the will of the Nigerian People.

2. Fein & DelValle PLLC will provide legal advocacy and consultation services to highlight the decline the Rule of Law, democracy and due process in Nigeria under the APC and the current administration. We will work to advocate and further spotlight Your Excellency's renunciation of ethnic or religious politics that divides and inflames rather than unifies and becalms, and your pioneering non-ethnic policy positions and the critical role that avoidance of ethnic and religious strife plays in preservation of peace and security for all Nigerians and West Africa. Also, we will promote Your Excellency's leadership position in the mission to restructure Nigeria to accommodate its multiple diversities and insure against invidious discrimination and continued domination by the military and other aspects of the current administration that deprive Nigerians of basic human rights and imperil the security of the Nation and the Region. Our goal is to convince the United States that your presidency would open a fresh and new chapter in Nigerian politics in order to accommodate its pluralism and ethnic, religious, and tribal diversity while fostering liberty, equality, freedom and due process. These concepts will be the centerpiece of the efforts to gain support for the declaration of the Atiku Abubakar Presidency as being the will of the People and the best alternative to the genocide, violence, strife, poverty and corruption that will undoubtedly continue if Your Excellency is denied his rightful electoral victory. It will be our goal to not only correct the wrongs of APC in their efforts to steal the election from Your

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D-043 · US DOJ FARA eFile, FARA filing 6654-Exhibit-AB-20190402-1, 2 April 2019, PDF p.9 · cited in Part 86 · https://efile.fara.gov/docs/6654-Exhibit-AB-20190402-1.pdf · retrieved 22 October 2026 · 31f13ae15f66

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9. If the foreign principal is a foreign political party, state:

a) Name and title of official with whom registrant engages

b) Aim, mission or objective of foreign political party

10. If the foreign principal is not a foreign government or a foreign political party:

a) State the nature of the business or activity of this foreign principal.

Former VICE PRESIDENT of the Country
Political Aspirant, Candidate and Party Nominee for the Office of The Presidency

b) Is this foreign principal:

Supervised by a foreign government, foreign political party, or other foreign principal	Yes ☒ No ☐
Owned by a foreign government, foreign political party, or other foreign principal	Yes ☒ No ☐
Directed by a foreign government, foreign political party, or other foreign principal	Yes ☒ No ☐
Controlled by a foreign government, foreign political party, or other foreign principal	Yes ☒ No ☐
Financed by a foreign government, foreign political party, or other foreign principal	Yes ☒ No ☐
Subsidized in part by a foreign government, foreign political party, or other foreign principal	Yes ☒ No ☐

11. Explain fully all items answered "Yes" in Item 10(b).

See Appendix for Response

12. If the foreign principal is an organization and is not owned or controlled by a foreign government, foreign political party or other foreign principal, state who owns and controls it.

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D-044 · US DOJ FARA eFile, FARA filing 7168-Exhibit-AB-20220912-1, 12 September 2022, PDF p.2 · cited in Part 87 · https://efile.fara.gov/docs/7168-Exhibit-AB-20220912-1.pdf · retrieved 22 October 2026 · 8b16e08cebc7

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- Structured follow-up engagement.

C. Executive Branch Engagement

- Structured outreach to appropriate departments and policy offices.
- Coordination consistent with U.S. ethics and election-sensitivity standards.
- Strategic alignment with broader congressional engagement.

D. Narrative Architecture and Messaging

- Development of U.S.-facing policy messaging.
- Strategic sequencing of institutional outreach.
- Periodic written strategic assessments.

E. Compliance and Ethics

- Full compliance with the Foreign Agents Registration Act (22 U.S.C. § 611 et seq.).
- Adherence to federal ethics requirements.
- Compliance with 52 U.S.C. § 30121 and related federal election law prohibiting foreign national participation in U.S. electoral processes.
- Coordination with U.S. counsel where appropriate.

In addition to the objectives set forth above, the engagement may include preparatory strategic positioning for a potential meeting between His Excellency Atiku Abubakar and senior United States executive-branch leadership.

III. TERM

The initial term of this Agreement shall be twelve (12) months from the Effective Date, renewable by mutual written agreement.

IV. PROFESSIONAL FEES AND PAYMENT STRUCTURE

1. Total Contract Value

The total professional fee for the twelve-month engagement shall be:

One Million Two Hundred Thousand United States Dollars (US $1,200,000).

2. Installment Schedule

Professional fees shall be paid in installments as follows:

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D-045 · US DOJ FARA eFile, FARA filing 7130-Exhibit-AB-20260401-3, 1 April 2026, PDF p.13 · cited in Part 88 · https://efile.fara.gov/docs/7130-Exhibit-AB-20260401-3.pdf · retrieved 22 October 2026 · ce791db4aecf

Section B — PTDF and the Break with Obasanjo

Ã¢â‚¬â„¢Ã¢â€šÂ¬Ã…Ã¢â€šÂ¬Ã¢Ã‚Ã¢â€™Ã¢â€šÂ¬Ã¢Ã‚Ã¢â€šÂ¬Ã…Ã¢Ã¢â€šÂ¬Ã…Ã¢â€šÂ¬Ã¢Ã‚Ã¢â€™Ã¢â€šÂ¬Ã¢Ã‚

In her judgment, on Nov. 28, 2006, Justice Inumidun Akande of Lagos High Court nullified both the EFCC report and the Administrative Panel of Inquiry report, which indicted former Vice President Atiku Abubakar."

The Senate also disagreed with the EFCC report, on may counts. One that stuck out was that having accused me of placing funds in private banks, there was no investigation of the president's placement of funds in UBA, as well as authorisation of loans to UBA from PTDF. The president later borrowed N200m from UBA to purchase Transcorp shares, which was also a conflict of interest.

My question has always been: why would a fund that needs to accrue interest be lodged in the CBN? Government should be run like a business. PTDF funds were better kept in private banks, where they could accrue interest.

The PTDF accusation was brought against me because I spoke out against diversion of same funds for the third term agenda, and it is a shame the EFCC was used to prosecute that vendetta. I believe EFCC needs to be made truly independent – to fight corruption, without interference from the executive, or anyone.

I have since forgiven the people who accused me, including my own friends who have since come to ask for forgiveness. But things must change. We are witnesses today of a respected CBN governor being accused of corruption by government, for blowing the whistle on the theft of $20b. In 5 years, a new generation of young people will believe Mallam Sanusi was a theif, due to the sheer amount of effort by the government to sully his name.

So I must ask again: is our country ever going to prosper with these gross abuses of power by her presidents?

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Tagged with Anti-Corruption, Economy, Leadership, nigeria, OPED, Personal, PTDF, Reform, Transparency

This post was written by admin

40 Comments on "My PTDF Story"

- **yusuf ammani ahmed** says

  Lamidon Adamawa kai zaka jamu ka kau da zaluncin ka bamu aiki yi , ka bamu wutar lantarki , ka gyara mana kasar mu najiriya

  March 25, 2014 - 9:33 am - Permalink
  Reply

- **Faisal Bukar Mallum** says

  I believe the rule of law should be strengthened.....the office of the president of the Federal Republic of Nigeria has too much power attached to it, there is a need to curb excesses. As the saying goes "Absolute power corrupts absolutely", and that's the case with the government of our beloved nation. Allah hoinu!

  March 25, 2014 - 9:36 am - Permalink
  Reply

- **BashirIkara** says

  First of all i will like to see your success one day as a president with full power of execution,secondly I will like to tell you that I lost confidence in my country because of the people who are in charge are criminal and they are not ready to go away.

  March 25, 2014 - 9:37 am - Permalink

D-047 · Atiku Abubakar (atiku.org), My PTDF Story (Wayback), 25 March 2014, saved web page, passage cited · cited in Parts 93, 112 and 148 · https://atiku.org/aa/2014/03/25/my-ptdf-story/ · retrieved 22 October 2026 · 20655880a0ca

Nigeria's broken and mismanaged pension system also got our attention. We introduced a contributory, fully funded pension scheme that guarantees every public or private sector worker his or her retirement benefits as and when due.

Another major plank of our economic reforms programme was restructuring the tax system to yield more revenue, stimulate economic growth and redistribute income between the rich and the poor. At the end of our eight years in office, our tax revenue had grown substantially.

To ensure that the increased revenue accruing to the government benefitted the greatest number of people, the Obasanjo administration set up the Independent Corrupt Practices and Other Related Offences Commission (ICPC) the Economic and the Economic and Financial Crimes Commission (EFCC). Both the ICPC and EFCC waged a vigorous and sustained war against corruption, money laundering, advanced fee fraud and other economic and financial crimes. Our aggressive anti-corruption drive received commendations at home and abroad and received financial and technical support from foreign countries and organizations.

In a related development, our administration also introduced new procurement system with emphasis on due process, open and transparent conduct of government business as well as adherence to public service rules and financial regulations. Under the new policy, government contracts and procurements were checked diligently to ensure that they were within the budget, had been advertised, bidded for, fairly and reasonably costed, and could be implemented on time and on target. We later enacted a public procurement law to entrench in the public sector the values of probity, openness and accountability.

In October 2005, our administration successfully negotiated a deal with our external creditors that saw Nigeria pay off a total of $14.48 billion in return for the cancellation of our remaining $18 billion debt. Also, we set up the Debt Management Office (DMO) to review and restructure Nigeria's debt.

Our government worked hard to achieve universal primary education, eliminate hunger, reduce child and maternal mortality, protect the environment and combat HIV/AIDS and malaria as contained in the United Nations Millennium Development Goals.

Our economic reforms led to massive growth in both the formal and informal economy. By the time we left office in 2007, our economy was ranked 31st in the world in terms of Gross Domestic Product (GDP) which was estimated to be about $500 billion (estimate included both formal and informal economy). It became the second biggest economy in Africa.

D-048 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.48 · cited in Parts 114, 315, 368, 412 and 415 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

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Tourism
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Banking
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Mining
Oil and Gas
Solid Minerals
Tourism
NEEDS
NAPEP
SMEDAN
Debt Management Office
Constitution
National Identity
National Security
Foreign Relations
Electoral Procedure
Residents
Non Residents
Business
Downloads
Useful Links
Monetization
Pension
Press Releases
FEC Resolutions
NTA News
FRCN News
VON News
National Dailies
News Archives
Executive
Legislative
Judiciary
Federal
Ministries
States
FCT
NEPZA
Anti Corruption
Economic
Financial
Privatization
Political
Public Sector
Service Delivery
EFCC
EITI
ICPC
CODE OF CONDUCT BUREAU
ABOUT NIGERIA
GOVERNMENT
REFORMS
ECONOMY
GENERAL INFORMATION
USEFUL INFORMATION
NEWS

Abuja.

REPORT ON THE PETROLEUM TECHNOLOGY DEVELOPMENT FUND

I write to acknowledge your letter of invitation on the above named subject availing me of the opportunity to respond and clarify some of the issues therein, and I thank your Committee for such an opportunity.

Let me hasten to express my understanding, as I had operated the law in the 70s and today, that the three key words to guide the operation of the law are found in the title of the legislation: *Petroleum, Technology and Development*. In today's situation, I will put it this understanding to capacity building and local content development – two great issues on which the Administration has endeavoured to make significant change and impact.

Technology Capacity Building and the PTDF Act

In the wake of the Arab Oil Embargo and subsequent quadrupling of oil prices by OPEC, the Petroleum Technology Development Fund (PTDF) Act was promulgated by the Yakubu Gowon Administration in 1973 with the purpose of building the capacity of Nigerians to be active participants in the then emerging oil and gas (petroleum) industry.

The objects of the Act were clearly to take whatever actions necessary to ensure that Nigerians are educated, trained, and developed to be experts and key players in petroleum technology. But what constitutes 'petroleum technology' in 1973, and what is it today? These are key issues for reflection as we attempt to derive the intentions of the government that enacted the PTDF law for general application and utility not only for 1973, but for the 21st century. I was privileged to have served that government as a Minister.

Petroleum Technology in 1973, Today and Tomorrow

Up until the 1990s when a few universities outside Nigeria began offering degrees in Petroleum Engineering, petroleum technology as a field of academic, professional or vocational study did not exist. The roadmap to a career in petroleum technology is to acquire degrees or diplomas in any of the following fields of study:

- Chemical Engineering and Industrial Chemistry
- Geology and Geophysics
- Basic Engineering – civil, electrical, mechanical, electronic, etc.
- Computer Science and Electronics,
- Physics and Engineering Physics, and

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Federal Tenders Journal
Now available in the news stand near you every fortnight
Repositioning Nigeria
Find out more on the repositioning of Nigeria
Telephone Directory
Type name of the required office
Type Office or Agency

D-049 · Federal Government of Nigeria (nigeria.gov.ng), Letter PRES/134 to the Chairman, Senate Review Committee on the PTDF (Wayback capture), 16 March 2007, saved web page, passage cited · cited in Parts 93, 116, 117, 118, 119 and 120 · http://www.nigeria.gov.ng:80/Aso%20Rock%20News_ReplyofletterfromsenatecommitteePTDF.aspx · retrieved 22 October 2026 · 40b8b8d4c3d5

knowledge that this is in fact being done.\"

He, however, admitted that the Committee noted that while it is true that the President forwarded the report to the Senate for information, it would amount to gross dereliction of duty on the part of the Senate to note the information and do nothing at all, given the weight of the allegations contained in the report, the personalities involved and the fact that this is a matter of immense public interest extending beyond the shores of the country.

He continued that the Senate could not afford, like Pontius Pilate, to wash its hands off the matter and pretend to have seen nothing and heard nothing. To do this would gravely damage the integrity of our democratic institutions and leadership.\"

He conceded that if even if the report had not been forwarded to the Senate, the media reports on the Administrative Panel of Inquiry and the attendant revelations should be enough for the legislature to act.

He added that the Senate had no choice but to act because it had taken an international dimension.

The Committee noted that Vice President Abubakar had instituted an action in court to challenge the report of the administrative panel with Senate President Ken Nnamani joined as a co-defendant.

Noting that this could not preclude the Senate from performing its normal legislative functions, the committee said that it was left to Nnamani, based on Order 53 (5) of the Senate Standing Rules to decide on whether the Senate should discuss it. The Rule states:

Reference shall not be made to any matter on which a judicial decision is pending, in such a way as might, in the opinion of the President. of the Senate, prejudice the interest of parties thereto.

However, an attempt by Senator Arthur Nzeribe to get the Senate President to rule on this failed as Nnamani told him it was not an issue for the moment. Explaining why the Upper House had to act on the PTDF, the committee said:

\"Flowing from the premise that there is a duty on the Senate to initiate its own independent line of action on the matter, the Committee is of the view that the Senate should cause an investigation pursuant to section 88 of the Constitution of the Federal Republic of Nigeria 1999.\"

The section provides:

(1) Subject to the provisions of this Constitution, each House of the National Assembly shall have power by resolution published in its journal or in the Official Gazette of the Government of the Federation to direct or cause to be directed an investigation into

(a) any matter or thing with respect to which it as power to make laws; and

(b) the conduct of affairs of any person, authority, Ministry or government department charged, or

intended to be charged, with the duty of or responsibility for

(i) executing or administering laws enacted by the National Assembly, and

(ii) disbursing or administering moneys appropriated or to be appropriated by the National Assembly.

(2) The Powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to:

D-050 · The Guardian (Nigeria), reprinted by Proshare, Senate to probe PTDF, silent on Obasanjo, Atiku, 27 September 2006, saved web page, passage cited · cited in Parts 104, 122 and 123 · https://proshare.co/articles/senate-to-probe-ptdf-silent-on-obasanjo-atiku · retrieved 22 October 2026 · 37d0a70250d6

By Tony Orilade/Abuja

Both President Olusegun Obasanjo and his deputy, Atiku Abubakar, were this morning indicted by the Senate Ad-Hoc committee which investigated the activities of the controversial Petroleum Trust Development Fund (PTDF). The committee, which submitted its report to the Senate this morning, specifically accused President Obasanjo of abuse of office and diversion of PTDF fund to purposes other than for which the funds were meant. But despite indicting both Obasanjo and Atiku in the management of the funds, the committee failed to recommend any punitive measures for both, preferring the Senate to decide on this.

The Senate committee also recommended the need for the National Assembly to show more interest in the activities of PTDF by exercising its oversight functions on the funds. The report also admitted in evidence testimony of the VP and this was substantially used by the committee to arrive at its conclusions. The ad-hoc committee led by Senator Victor Ndoma-Egba, was set up last year by the Senate in the wake of the verbal brickbats between President Obasanjo and Atiku on the mismanagement of the funds. Investigations into the activities of PTDF last year by the Economic and Financial Crimes Commission (EFCC) led to the indictment of Vice President Atiku Abubakar who was accused by the commission of misappropriating the funds.

This led to the setting up of an administrative panel of inquiry by the Presidency which found Atiku guilty of mismanagement of PTDF. Receiving the report, the Senate President, Senator Ken Nnamani, thanked the committee and declared that he would personally sign all the pages of the report to prevent forgery. He said the time for rumour and fabrications are over and that the Senate would only work on facts. He assured senators that they would be given copies of the report and charged them to use the whole of today to study it so that they can make meaningful contributions to it tomorrow at the plenary session.

Meanwhile, the senate chamber was filled to capacity this morning as members of the public expected the upper legislative house to discuss Senator Arthur Nzeribe's motion calling on the Senate to pass a vote of no confidence on both Obasanjo and Atiku. The Senate, however, deferred the motion till tomorrow.

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Abuja - A Nigerian senate panel set up to probe alleged corruption and abuse of office by Vice President Atiku Abubakar Tuesday indicted him for diverting $145-million of public money.

The panel said in its report, a copy of which was seen by AFP, that Abubakar "abused his office by aiding and abetting the diversion of public funds in the sums of $125-million and $20-million respectively approved for specific projects."

Abubakar is the presidential candidate of the opposition Action Congress (AC) in the April poll.

The report, which is now awaiting the senate final decision, said part of the funds "were fraudulently converted as loans" to three companies - Network Digital Television (NDTV), Mofas Shipping Company Limited and Transvari Services Limited - and recommended that Abubakar be "sanctioned for any offences disclosed".

NTDV is a private telecommunications company with business links, through US congressman Williams J. Jefferson, to a US-based information technology company called iGate.

The funds in question were earmarked for training purposes and disbursed through the Petroleum Technology Development Fund (PTDF) which was under the supervision of Abubakar.

The report said that a sum of $142-million loaned to the companies "remained unrecovered".

Nigerian President Olusegun Obasanjo last year ordered the country's anti-graft body, the Economic and Financial Crimes Commission (EFCC) to investigate the Fund based on a tip-off contained in a letter he received from the American legislator.

Obasanjo later forwarded to the National Assembly the EFCC report and the findings of a follow up administrative panel of inquiry both of which indicted Abubakar.

It was on the basis of those two reports that the senate set up the probe panel.

Abubakar has argued before the panel that the whole investigation was politically-motivated in a desperate bid by Obasanjo to abort the vice-president's presidential ambitions.

The AC on Tuesday urged the senate to reject the panel's report, accusing it of carrying out what it called "a shoddy job". - Sapa-AFP

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D-052 · IOL (AFP), Abuja panel indicts Abubakar over corruption, 28 February 2007, saved web page, passage cited · cited in Part 125 · https://iol.co.za/news/africa/2007-02-28-abuja-panel-indicts-abubakar-over-corruption/ · retrieved 22 October 2026 · efa9b06686ff

Skip to main content

Sentate PTDF Report 2 - Dissenting Opinion

February 28, 2007
Exclusive Reports

Senator Titus Olupitan... "...I wish to state without any reservation that the Committee:¬ (1). Has derailed from the term of reference which was "to carry out an independent investigation into the operations of the PTDF and other related matters or organizations." (2). Has applied double standard in carrying out this assignment. (3). Is far from accomplishing the assignment of "establishing facts" which "are sacred" and which the Senate President said should be established "without fear or favour" when he was inaugurating the ad-hoc Committee on the PTDF. (4). Did not draw its conclusion from the materials, facts and evidences made available before it..."

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The Respondent in this Appeal, Alhaji Atiku Abubakar, as Plaintiff before the trial Court, instituted an action by way of an Amended Originating Summons against the Appellants, Attorney-General of the Federation, Code of Conduct Bureau, and Code of Conduct Tribunal as Defendants, seeking for the determination of the following questions: ,,

sg.2

"1. whether the Code of Conduct Tribunal, established by the Fifth Schedule to the Constitution of the Federal Republic of Nigeria 1999, has the power or jurisdiction to hear and determine complaint against the Plaintiff for non- compliance with, or breach of, the provisions of the Code of Conduct except on a reference to it by the Code of Conduct Bureau, established by section 153(1) of the Constitution, where in the opinion of the Bureau after it has investigated such complaint, reference to the tribunal is "appropriate" in accordance with paragraph 3 of the Third Schedule to the constitution, and whether Charge No. CCT/NCA/ABJ/06 dated 22/9/06 and filed in the tribunal by the Federal Republic of Nigeria, as Complainant, is not null and void for inconsistency with the Constitution.

sg.3

2. whether having regard to the provisions of sections 142(1) and (2) and 08 of the Constitution of the Federal Republic of Nigeria 1999, the Plaintiff being a serving Vice President of the Federal Republic of Nigeria, duly elected and sworn in pursuance of the said Constitution can have any civil or criminal proceedings including that commenced by filling a charge before the Code of Conduct Bureau, established in the Fifth Schedule to the Constitution, instituted against him, during the tenure of his office.
3. If question (2) above is determined in favour of the plaintiff whether the Charge No. CCT/NC/ABJ/06 as filed before the Code of Conduct Tribunal dated 22/9/06 containing 18 counts is not so filed in contravention of the provisions of Sections 142(1) and (2) and 308 of the Federal Republic of Nigeria 1999.
4. Whether, if question (2) and (3) are determined against the plaintiff, the Code of Conduct Tribunal has the competence under the constitution to try and convict him of any criminal offences, including the criminal offences specified in Charge Bureau and Tribunal Act Cap 56 Laws of the Federation of Nigeria 1990, is not null and void for inconsistency with the Constitution, insofar as it purports to established by the Constitution, with powers or functions as there provided, as well as to prescribe anew their powers to try and convict the plaintiff of the criminal offences charged against him."

sg.4

The Plaintiff also sought the following reliefs:

"i. A DECLARATION that the 1st Defendant herein cannot initiate, institute, maintain or continue any civil or criminal proceedings before the Code of Conduct Tribunal against the Plaintiff during the tenure of his office, having regard to paragraph 3 of the Third Schedule to the Constitution.

ii. A DECLARATION that the Defendants herein cannot institute, commence or sustain any civil or criminal proceedings against the Plaintiff during the tenure of his office, by virtue of Sections 142(1) and (2) and 308 of the Constitution of the Federal Republic of Nigeria 1999.

sg.5

iii. A DECLARATION that charge No. CCT/NC/ABJ/06 and the summons attached thereto and by the 1st Defendant filed at the Code of Conduct tribunal dated 22/9/06 and containing 18 counts contravenes the provisions of Section 142(1) and (2) and 308 of the Constitution of the Federal Republic of Nigeria 1999 and to that extent, is unconstitutional, null, void and of no effect whatsoever.

iv. A DECLARATION that, apart altogether from the immunity from civil or criminal proceedings conferred on the plaintiff by section 308 of the Constitution to try and/or convict him of any criminal offences specified in Charge No. CC/NC/ABJ/06, and that the provisions of the Code of Conduct Bureau and Tribunal Act Cap 56 Laws of the Federation of Nigeria 1999, establishing the said Bureau and Tribunal, prescribing their powers or functions, and empowering the Tribunal to try and/or convict the plaintiff of the criminal offences so charged against him are unconstitutional, null and void.

sg.6

v. An order setting aside the said Charge No. CCT/NC/ABJ/06 and the summons emanating therefrom.

D-054 · LawGlobal Hub (law report), AGF and Ors v Alhaji Atiku Abubakar (2007), CA/A/21/07, 5 April 2007, saved web page, passage cited · cited in Parts 131, 132, 133, 134 and 135 · https://www.lawglobalhub.com/?p=55940 · retrieved 22 October 2026 · fa0d2dde5aa7

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Nigerian VP charged with corruption

Nigerian VP charged with corruption

Gabriel Haboubi

October 10, 2006 09:19:00 pm

[JURIST] Nigerian Vice-President Atiku Abubakar [official profile; official website] was charged Tuesday with more than a dozen counts of corruption. The charges filed before the Code of Conduct Tribunal, a special corruption court that has the power to strip elected officials of immunity, were related to the alleged diversion of $125 million dollars of public money to private interests, as well as allegations of receiving more than $4.6 million dollars in bribes. Supposedly some $6 million dollars were diverted from a special petroleum fund to iGate [corporate website], a Louisville, Kentucky-based communications company, which tried to do business in Nigeria in 2004. US Rep. William Jefferson (D-LA) [JURIST news archive] has been under investigation since March 2005 for allegedly taking bribes from that same company in return for using his position to help them.

While Abubakar has brushed off [Ajuba *Daily Trust* report] the charges as illegal, and is attempting to reject them on jurisdictional grounds, the tribunal has been effective before. In December, the Nigerian tribunal charged [JURIST report] Abubakar's ally, Diepreye Alamieyeseigha, then governor of the oil-rich Bayelsa state [backgrounder], with corruption stemming from failure to declare properties and bank accounts. Alamieyeseigha has since been impeached.

Corruption has lately become a major political issue in Nigeria, with allegations [BBC report] being made both from and about senior political leaders. In 2004 Global Integrity, a DC based non-profit tracking governance and corruption trends, issued a report [text] ranking Nigeria 14th out of 25 countries, or "weak" on its Public Integrity Index. Nigeria's Economic and Financial Crimes Commission recently reported that 31 of 36 Nigerian state governors are currently under investigation for alleged corrupt practices [VOA report]. AP has more.

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States of Cross River, Delta, Enugu, Kaduna, Imo and Rivers. Similar irregularities were observed, to a lesser extent, in other states including Anambra, Benue, Edo, Katsina and Nassarawa and were also reported for the 3 May 2003 State Houses of Assembly Elections. According to Civil Society Organisations, the local government elections held on 27 March 2004 were characterised by a very low turnout, intra-party and inter party violence and a lack of transparency.

Although the 1999 Constitution, a document of the transition period from military to civilian rule, created a sound basis for constitutional and representative democracy, it was not endorsed by elected representatives or by a public referendum. After the 1999 elections, a broad consultative constitutional reform process began, resulting in discussion on some 100 constitutional amendments. However, as the 2007 elections drew closer the linkage between constitutional reform and the controversial third term issue forestalled any constitutional reform before the elections.[18] The attempt by supporters of President Obasanjo to change the constitution to do away with term limits for the president and the governors of the states was highly unpopular among the population, and rejected by the Senate. The third term debate led to major realignments within the political landscape. Vice President Atiku Abubakar was strongly opposed to a possible third term for the President as he had expected to become Obasanjo's successor. However, when the third term proposal failed, Atiku was blocked from becoming the PDP's presidential candidate, left the ruling party for the newly created Action Congress (AC) and became its presidential candidate.

The feud between Atiku and Obasanjo, which featured exchanges of accusations and counteraccusations, dominated the pre-election period. The INEC decision to disqualify Atiku and the ruling by the Federal High Court to allow him to contest as presidential candidate five days before the presidential election resulted in significant logistical problems for INEC. With strong support from Obsanjo, the former governor of the Northern state of Katsina, Umaru Yar'Adua was made the PDP's frontrunner in the Presidential election. The ANPP contested the elections, as in 2003, with the former military ruler Muhammadu Buhari, also from Katsina State, as their candidate. Thus, all main presidential candidates came from the Northern states. Thereby the political class followed the convention of balancing the national north-south divide by an alteration of power between the two big regions. Accordingly, the presidency – after eight years of Obasanjo from the south – would have to go to the north. While in the Obasanjo era the Vice President, Atiku Abubakar from Adamawa State was a representative of the north, now all the main candidates for Vice President represented States from the south (Goodluck Jonathan for PDP from Bayelsa State, Ben Obi for AC from Abaia State and Edwin Ume-Ezeoke for ANPP from Amambra State).

B: ELECTED INSTITUTIONS

Nigeria is a federal republic with a presidential system. It has 36 Federal States and the Federal Capital Territory (FCT) Abuja. The three layers of government are the Federal Government (FG), the 36 State Governments (SGs) and the 774 Local Government Areas (LGAs). The States within the federation are administered by Governors who control about 50 per cent of the nation's public funds and are responsible for the state's education, health systems and transport infrastructure. The FCT is administered by the Federal Government and it has six elected area councils. Administratively Nigeria is further subdivided into 8,813 wards and 120,000 polling units.

The Federal President is Head of State, Chief Executive of the Federation and Commander-in-Chief of the Armed Forces of the Federation. He/she is elected for a four-year mandate with a maximum of two terms in office. The President, who heads the Government, appoints at least one Minister from each State upon confirmation by the Senate. Ministers do not have to be elected members of the National Assembly or a State House of Assembly. If they are an elected member they have to resign from their

[18] After the 2007 elections, a broad consensus existed that a new constitutional reform process should commence.

D-056 · EU Election Observation Mission (via ACE Project), Final Report, Presidential, National Assembly, Gubernatorial and State House of Assembly Elections 2007, 2007, PDF p.9 · cited in Part 136 · https://aceproject.org/ero-en/regions/africa/NG/nigeria-final-report-gubernatorial-and-state/at_download/file · retrieved 22 October 2026 · ddfa45a3c144

11, 12, 13, 14, 15, 17, 18, 20 and 21 of the affidavit deposed to on 4 January 2007, by Umar Pariya, personal assistant to the first respondent, adequately set out the facts relied on by the first respondent in support of his claim before the court. The said paragraphs 11, to 15, 17, 18, 20 and 21 of the affidavit read as follows:-

"11. That I know as a fact that on or about Thursday the 21 of December 2006, the plaintiff travelled to United States of America (USA) on his Annual Leave.

12. That the plaintiff told me in his office at the Villa on Monday 18 of December 2006, at about 11am and I verily believe him that he sought and obtained the President's approval for the said annual leave.

13. That on Saturday, 23 of December 2006, the President of the Federal Republic of Nigeria through one Mallam Uba Sanni, his Special Assistant on Public Affairs, announced the office of the plaintiff as Vice President of the Federal Republic of Nigeria vacant.

14. That I know as a fact on Sunday, 24 December 2006, several National Dallies published the announcement as mentioned in paragraph 13 above.

15. That I know as a fact in the same announcement that the said Mallam Uba Sanni stated the immunity conferred on the plaintiff as the Vice President of the Federal Republic of Nigeria by the Constitution of the Federal Republic of Nigeria, 1999 has also been withdrawn. Now shown to me and attached as Exhibits '1', '2', and '3' respectively are copies of Leaderships, This day and Guardian Newspapers which conspicuously published the said announcement.

16. That the said Mallam Uba Sanni in justifying their position quoted sections 142, 143 and 146 of the Constitution of the Federal Republic of Nigeria, 1999 as enabling the decision.

17. That in the same announcement and as published by several newspapers as referred to in paragraph 15 above including Exhibits '1', '2', and '3', it was stated that:-

i. the President has notified the third to sixth defendants of his decision declaring the office of the plaintiff vacant and to send a nominee to them to replace the plaintiff as Vice President of the Federal Republic of Nigeria.

ii. the President has withdrawn all privileges, entitlements, rights and benefits of the plaintiff as the Vice President of the Federal Republic of Nigeria.

18. That I know as a fact that the consequent upon paragraphs 13, 14, 15, 16 and 17 above:-

i. all security details attached to the plaintiff were withdrawn.

ii. the official residence of the plaintiff was sealed off by combined team of armed military and policemen and other security agents.

iii. all official vehicles attached to the plaintiff were withdrawn.

iv. all staff attached to the plaintiff's office were redeployed.

(20) That I know as a fact that the first and second defendants have threatened to arrest the plaintiff anytime he arrives the country.

(21) That I know as a fact the term of office of the plaintiff as the Vice President of the Federal Republic of Nigeria terminates on the 29 of May 2007, and that time is of the essence of this action."

A further affidavit to the plaintiff's affidavit in support of the Originating Summons also deposed to by Umar Pariye was also filed. It was averred in paragraphs 5, 6, 7, 8 and 9 therein as follows:-

"5. That I know as a fact that the first defendant herein on 27 December 2006, caused to be filed an Originating Summons No. CA/A/236/M/06 wherein it referred to the plaintiff herein as the 'former Vice President of Nigeria.'

6. That I know as a fact that the official residence of the plaintiff was sealed off and remained so, after the filing of the said suit on 27 December 2006.

7. That I know further that the plaintiff's vehicles remain withdrawn.

8. That I am also aware that the aides of the plaintiff remain redeployed.

D-057 · Supreme Court of Nigeria, AGF and Others v Atiku Abubakar SC 31/2007 [2007] NGSC 9, 19 April 2007, saved web page, passage cited · cited in Parts 138, 139, 140 and 142 · https://nigerialii.org/akn/ng/judgment/ngsc/2007/9/eng@2007-04-19 · retrieved 22 October 2026 · a546b266f01d

The Constitution specifies qualifications for candidacy at the different levels of election and requires that candidates should have a minimum formal education to at least school certificate level or equivalent. This provision violates the fundamental right of equal opportunity to stand as a candidate as contained in Article 25 of the ICCPR. Further, the Constitution provides that no person who has been indicted for embezzlement or fraud can stand as a candidate. This constitutional provision is controversial and can be subject to criticism on the following grounds. First, that citizens should not be denied the right to hold public office on the basis of allegations of possible crimes. To do so would violate the due process of laws. Second, that the right to stand for election is a fundamental right which cannot be withdrawn without just cause. Withdrawing this right because of an indictment might also undermine the presumption of innocence.

The nomination of candidates by political parties was often characterised by a process of selection rather than election. Sometimes party primaries took place outside of clear democratic rules. This resulted in a number of court cases which involved politicians who won their internal party primary but were not nominated by the political party, or were nominated but subsequently substituted. In one such case a PDP gubernatorial candidate, who was substituted by the party leadership, challenged his removal as the party's candidate before the Federal High Court. The court declined to intervene on the grounds that it had no jurisdiction to intervene in what was essentially an internal matter of a political party and an issue that was pre-election rather than part and parcel of the electoral process. This decision was however reversed on appeal by the Federal Court of Appeal which considered the purpose of sections 32 (2) of the Electoral Act 2006, which were not part of the previous Electoral Act 2002, was to remove the unfettered discretion of the party with respect to the nomination of candidates.[41] The court held that the new Act specified conditions upon which substitutions could be made and that a party's conduct was subject to judicial review. The court urged INEC to assert its supervisory powers over the internal operations of political parties and even suggested that the legislature introduce amendments to expressly provide that if a candidate is not disqualified under the constitution or the electoral law, and if he has won in the party primaries, his or her nomination should not be subject of any substitution.

In some cases, where candidates challenged their substitution, political parties responded by expelling such candidates from the party, thereby creating new legal issues to be resolved by the judiciary. This was so in the case of Mr. Ifeanyi Ararume and Mr. Rotimi Amechi, who went to court to challenge their removal as the PDP gubernatorial candidates for Imo and Rivers States. The case of Mr. Amechi was still pending on the date of the election. In the case involving the declaration of the office of the Vice President vacant when Mr. Abubakar left the PDP to join the AC, the Court of Appeal held that an elected official's primary loyalty is not to the party on whose ticket he was elected, but to the country.[42] Therefore, the principle was established that the mandate belongs to the elected office holder and not to the political party which nominated him in the candidates list.

During the nomination period, INEC disqualified about 100 candidates, mainly for non-fulfilment of the age requirements, and in some cases, including that of Vice President Atiku Abubakar, in view of indictments by the Administrative Panel of Inquiry.[43] This was the reason for the initial

41 Section 34 (1) and (2) of the Electoral Act states that an application for substitution must reveal cogent and verifiable reasons.

42 The Court of Appeal judgment CA/A/23/2007: "I have painstakingly reproduced both the oath of allegiance and oath of office of the vice president and can find nowhere in both oaths where loyalty and faithfulness and true allegiance is owned to the President of the Federal Republic of Nigeria. I agree that the Vice President should have an undivided loyalty but that loyalty is due to the Federal Republic of Nigeria and not, I repeat not, to Mr. President nor Peoples Democratic Party who in any case is a stranger to the Constitution of the Federal Republic of Nigeria".

43 The Administrative Panel of Inquiry was established by President Obasanjo on 28 August 2006 to investigate and make recommendations based on reports of the Economic and Financial Crimes Commission (EFCC).

D-058 · EU Election Observation Mission (via ACE Project), Final Report, Presidential, National Assembly, Gubernatorial and State House of Assembly Elections 2007, 2007, PDF p.19 · cited in Part 140 · https://aceproject.org/ero-en/regions/africa/NG/nigeria-final-report-gubernatorial-and-state/at_download/file · retrieved 22 October 2026 · ddfa45a3c144

offices, the executive powers vested only in the President. The Nigerian Constitution did not assign any specific executive role to the Vice President. His role was limited to what the President assigned to him. Per Akintan, JSC at 70.

9. President has no constitutional powers to remove the Vice President

The Vice President can not be removed by the President. The process for removal was contained in section 143 of the Constitution, through the process of impeachment by the National Assembly. Section 143(10) specifically ousted the courts from interfering in the proceedings leading to the impeachment of holders of the two offices for gross misconduct, as defined in section 143(11). Per Akintan, JSC at 70.

10. Vice President should not criticise Government or join another party

The trial court was therefore incorrect to hold that the first respondent could, while Vice President, openly criticise the same government or join another political party and campaign for the office of President. His right to freedom of association did not stretch that far. He was required to first resign. Per Akintan, JSC at 70.

11. Court had no power to pronounce on the behaviour of the Vice President and declare office vacant

It was not the duty of the Court to pronounce on the behaviour of the Vice President and declare his office vacant. That decision and action lay with the National Assembly. Per Akintan, JSC at 70.

12. Office of Vice President created by the Constitution

The office of the Vice President is created by the Constitution. His appointment and removal from office are also provided for, in Constitution. Per Akintan,

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D-059 · Supreme Court of Nigeria, AGF v Atiku Abubakar SC 31/2007 [2007] NGSC 177, 20 April 2007, saved web page, passage cited · cited in Part 141 · https://nigerialii.org/akn/ng/judgment/ngsc/2007/177/eng@2007-04-20 · retrieved 22 October 2026 · fd930f750d3a

candidates for physical verification and or screening.

VI. AN ORDER of perpetual injunction restraining the defendant whether by themselves, their agents, privies, officers, or by whosoever from conducting physical verification and/or screening of candidates put forward by political parties to contest in the 2007 General Elections, including the second plaintiff.

The matter was heard by B.O. Kuewumi, J. On 7 March 2007, the Judge gave judgment whereby he held that the defendant has no power to disqualify candidates under the provisions of the Constitution of the Federal Republic of Nigeria, 1999 and the Electoral Act, 2006. The Judge also held that the power to disqualify any candidate sponsored by any political party, including the first plaintiff, from contesting an election is vested in the courts as provided for in section 32(5) of the Electoral Act, 2006.

The defendant, Independent National Electoral Commission ("INEC") appealed to the Court of Appeal. The plaintiffs also cross appealed. On 3 April 2007, the Court of Appeal allowed the defendant's appeal and dismissed the plaintiffs' cross appeal.

The present appeal by the plaintiffs is from the said decision of the Court of Appeal.

At the hearing of this appeal the plaintiffs as appellants raised three issues for determination. These are:-

1. Whether the defendant/respondent, as an executive, non-judicial agency of Government, has the power, under the provisions of the Constitution, 1999, to apply, invoke or enforce against the second plaintiff/appellant, a presidential candidate nominated/sponsored by the first plaintiff/appellant for the 2007 General Elections, the disqualification provided in section 137(1)(i) of the Constitution read in the context of other relevant provisions of the Constitution, in particular sections 6(*i*) and (6), 36(*i*)(4), (5) and (6)-(12) as well as in the context of the system of constitutional democracy established for the country by the Constitution.

2. Whether the defendant/respondent, as an executive, non-judicial agency of government, has the power, under the provisions of the Electoral Act, 2006, to disqualify or screen out candidates for election including the second plaintiff as a presidential candidate for the 2007 General Election.

3. Whether the court below was right in failing to take into account the manifest differences between the provisions of section 21 of the Electoral Act, 2002 and section 32 of the Electoral Act, 2006 as regards the vesting of power of disqualification of candidates in the courts.

For its part, the defendant submitted two issues which read as follows:-

1. Whether the respondent (INEC) has powers under the relevant laws to screen and verify particulars of candidates.

2. Whether the learned Justices of the Court of Appeal rightly held that the respondent (INEC) has powers to disallow/exclude or disqualify a candidate that is not qualified by virtue of sections 182 and 137(1)(i) of the 1999 Constitution.

D-060 · Supreme Court of Nigeria, Action Congress v INEC (Atiku disqualification), 16 April 2007, saved web page, passage cited · cited in Parts 143, 144, 145, 146 and 147 · https://nigerialii.org/akn/ng/judgment/ngsc/2007/21/eng@2007-06-28 · retrieved 22 October 2026 · 8cf9452977ae

disqualification of the Vice President by INEC from standing in the presidential election. Later, the Supreme Court ruled that INEC had no power to disqualify any candidate. This resulted in a number of court cases. The main case related to Atiku Abubakar's entitlement to stand for election but there were also cases involving the powers of INEC to disqualify candidates and cases challenging the legality of the Administrative Panel of Inquiry. Several other proceedings were before various Courts, among others, challenging the decision of the President to declare the office of Vice-President vacant, challenging the competency of the Court of Conduct Tribunal to pursue legal proceedings against Vice President Abubakar in view of the immunity clause in the Constitution. Some of these proceedings are still pending. Such litigation caused uncertainty as to which candidates would actually contest the elections.

The lack of procedures and time limits in the law for handling complaints related to substitution or disqualification of candidates prompted the filing of many cases in the courts just a few days before the elections. Some cases remained pending at the time of the elections. This created uncertainty about the final list of candidates and was not conducive to clear voter choice at the elections. In one such case, the Supreme Court ruled that the PDP gubernatorial candidate was illegally substituted and ordered INEC to include his name as the gubernatorial candidate for Imo State. However the fact that the court decision was delivered so late, on 4 April, prevented the candidate's name from appearing on the ballot paper and the name of the substituted candidate remained on the ballot paper in some polling stations.

Despite a Federal High Court Abuja judgment ordering INEC to include Atiku Abubakar's name on the candidates list, INEC refused to comply until the Supreme Court ruled, on 16 April, that INEC was not vested with the power to disqualify candidates.[44] The decision of INEC not to include Mr. Abubakar's name until the Supreme Court ruling created last minute logistical difficulties regarding the presidential ballot papers.

While a number of election related disputes remained pending before the courts, the situation was exacerbated by the sudden, unexpected and unprecedented declaration of public holidays which prevented some of these cases being resolved prior to the state elections. As a result, it was not possible for many candidates to redress the decision of disqualification. The Supreme Court ruling further raised questions as to what would happen to disqualified candidates in the gubernatorial and Assembly elections that had preceded the Supreme Court decision.

IX. ELECTION CAMPAIGN AND PRE-ELECTION ENVIRONMENT

The election campaign took place throughout the country in a lively, if sometimes quite heated, environment in which freedoms of expression and assembly were broadly respected. Political parties campaigned actively, addressing voters through a wide range of means, including public rallies, fundraising dinners, vehicle motorcades with loud speakers, gatherings in market places, door to door visits and billboards and posters, which were visible in abundance throughout the country. Paid for campaigns by political parties in both national and local broadcasters and print media were numerous. In some areas debates and public forums were organised by journalists, media outlets and civil society organisations. Traditional and religious leaders were active in some states by arranging public debates or providing various forms of peaceful conflict resolution between rival parties.[45]

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[44] The Federal High Court Abuja delivered a judgment ordering INEC to include the name of Mr. Atiku Abubakar in the list of presidential candidates. The Court based its decision on the nullification of the indictment by the High Court in Lagos. Since the indictment was nullified, the grounds for disqualification lacked merit. This decision was appealed.

[45] EU observers reported this from Ondo, Anambra, Plateau, Nasarawa, Bauchi and Sokoto States.

D-061 · EU Election Observation Mission (via ACE Project), Final Report, Presidential, National Assembly, Gubernatorial and State House of Assembly Elections 2007, 2007, PDF p.20 · cited in Parts 143, 149 and 150 · https://aceproject.org/ero-en/regions/africa/NG/nigeria-final-report-gubernatorial-and-state/at_download/file · retrieved 22 October 2026 · ddfa45a3c144

grounds of law for which leave was not required. Per Muhammad, JSC at 79; Per Tobi, JSC at 42.

2. The request for interrogatories justified

The appellants had every right to serve interrogatories on the fifth respondent. Per Muhammad, JSC at 79.

The facts sought to be interrogated which related directly to the fifth respondent's acts in the conduct of the election could not be answered by any person other than the fifth respondent. This procedure would narrow down the issues and would facilitate the quick and early disposal of the petition. The Court of Appeal ought to have granted leave to the appellants to conduct interrogatories in relation to the fifth respondent's role in the election. Per Muhammad, JSC at 79.

The answers being sought in the interrogatories could not easily have been obtained from other witnesses during the petition, and the application in this regard was wrongly refused. Per Tabai, JSC at 74.

3. Further particulars not reasonably required

There was no relevance in the further particular being sought from the first and second respondents. The application in that regard served no purpose and was refused. Per Muhammad, JSC at 79; Per Tobi, JSC at 42.

4. Additional list of statements of witnesses not prejudicial

The appellants had failed to show that they were prejudiced by the Court of Appeal's granting leave to the 4th–808th respondents to file an additional list of witnesses. Per Tabai, JSC at 74.

5. Issues neither academic nor an abuse of due process

The issues raised in appeal against the refusal to grant interrogatories and further particulars were neither academic nor an abuse of the judicial process. Per Tobi, JSC at 42.

Prof. A.B. Kasunmu (*SAN*), with him *Mr Ricky Tarfa* (*SAN*), *Mr Emeka Ngige*, (*SAN*), *Dr M. Ladan*, *H.A. Nganjuwa Esq.*, *A.J. Owonikoko Esq.*, *Dr* (*Mrs*) *Ego Ezuma*, *Gabriel Tsenyen Esq.*, *Kolawole Olowookere Esq.*, *R. Okotie-Eboh* (*Miss*), *Deborah Tarfa* (*Miss*), *H. Kwabe*, *I. Ngige Esq.*, *A.C. Aderemi* (*Miss*), *Tunde Osadare Esq.* for the appellants

Chief Wole Olanipekun (*SAN*) with him *Dr Alex Izinyon* (*SAN*), *Pauline B. Abuhonin* (*Miss*) *Gbenga Adeyemi Esq.*, *J.B. Udebang Esq.*, *P.M. Ayim Esq.*, *H. Abdulrahman* (*Mrs*), *A. Dada* (*Miss*), *T. Terhemba Esq.* for first and second respondents

R.O. Yussuf Esq., with him *Mr Lawal Abani* and *S.I. Bamgbose* (*Mrs*) for the third respondent

Chief Amaechi Nwaiwu (*SAN*), with him *Chief C. Ekomaru*, *O.N. Efut Esq.*, *I.C. Acholonu* (*Miss*), *D. Osawe, Esq.*, *E. Agabi Esq.*, *J. Ochogwu Esq.* and *O. Enebeh* (*Mrs*) for 4th–808th respondents

C.I. Irabo, Assistant Chief Legal Officer, Federal Ministry of Justice for the 809th respondent

Lamey Jibrin for the 810th respondent

The following cases were referred to in this judgment:

Nigeria

Abacha v State (2002) 5 NWLR (Part 761) 638

ABU v Molokwu (2003) 9 NWLR (Part 825) 265

Abubakar v Bebeji Oil Ltd and Allied Products Ltd (2007) NSCQR 1634

Afribank (*Nigeria*) *Plc v Akwara* (2006) 5 NWLR (Part 974) 655

Agwasim v Ojichie (2004) 18 NSCQR 359

AIC Ltd v NNPC (2005) 1 NWLR (Part 937) 563

Alsthom SA v Saraki (2000) 4 NWLR (Part 687) 514

D-062 · NigeriaLII, Abubakar GCON and 2 Others v Yar'Adua and 5 Others (SC 288/2007) [2008] NGSC 6, 25 January 2008, saved web page, passage cited · cited in Part 153 · https://nigerialii.org/akn/ng/judgment/ngsc/2008/6/eng@2008-01-25 · retrieved 22 October 2026 · 3aadbbdeb58a

Dayo Babalola, Esq for the 3rd Respondents. N.O. Agabi (CON), SAN, A.B. Mahmoud, SAN, Amaechi Nwaiwu, SAN, O.O. Uzzi Esq., Wole Adebayo, Esq., O.S. Obande, Esq., Musa Elayo, Esq., C.U. Ekomaru, Esq., Okon Efui, Esq., O.O. Obonno-Obla, Esq., Irene Ideya, (Mrs.) P.O. Ofikwu, Esq., R.A, Umiom, Esq., Ayo Akam Esq., Chuka Ugwu, Esq., Patience Osagiede, (Miss), Rita N. Ogar, (Mrs.), Darracott Osawe, Esq., Adam Abdullahi, Esq., Egang Agabi, Esq., Ifunanya O. Obumselu (Mrs.) John Ochogwu, Esq., O.M. Enebeli, (Mrs.) A. Ugar, (Miss), A. Sadawa Esq., for the 4th - 808th Respondents. For Respondent
Other Citations:ALHAJI ATIKU ABUBAKAR, GCON & ORS. V. ALHAJI UMARU MUSA YAR'ADUA & ORS. (2008) 12 SC (Pt. II) 1 (2008) 1 FWLR 601 SC, ALHAJI UMAR MUSA YAR'ADUA & ORS. V. ALHAJI ATIKU ABUBAKAR, GCON & ORS. (2008) 12 SC (Pt. II) 356 (2008) 15 NWLR (Pt. 1120) 236, (2008) 19 NWLR (Pt. 1120) 1, (2008) JELR 49440 (SC), (2008) JELR 54216 (SC), (2008) JELR 78845 (SC)

KATSINA-ALU J.S.C (Delivering the Leading Judgment): Following the 21st April, 2007 presidential election which returned the 1st Respondent as the elected President of the Federal Republic of Nigeria, the Appellant filed their petition challenging the said election on the 21st May, 2007 vide a 51 paragraph petition asking the Court of Appeal to invalidate the said election the Court of Appeal on 26th February, 2008 dismissed the petition. This appeal is against that dismissal.

The presidential election was held on the 21st day of April, 2007 to fill the offices of the President and Vice-President of the Federal Republic of Nigeria. The election, which was held nation-wide by the 4th respondent, was contested by candidates from 25 political parties. The 1st and 2nd appellants contested as candidates of the Action Congress (AC). The 1st and 2nd respondents contested the election as candidates of the 3rd Respondent - Peoples Democratic Party (PDP). The Chief Returning Officer of the 4th ...

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D-063 · judy.legal, Abubakar v Yar'Adua (2008) JELR 47085 (SC), SC.72/2008, opening of lead judgment and counsel list, 12 December 2008, saved web page, passage cited · cited in Part 154 · https://www.judy.legal/case/abubakar-v-yaradua-supreme-2008 · retrieved 22 October 2026 · 23128ada5209

2.2.2 Other factors affecting project implementation

35. In addition to the above factors, the implementation was also affected by the following factors:

36. ***Stakeholder dynamics:*** There was, particularly in the run-in to the 2007 elections, especially strong and broad stakeholder factors at play with respect to key transactions, especially in power and transport sectors. These constraints encompassed deep-seated political, institutional and industrial relations issues, animated by a 2007 election process and subsequent energy sector policy review process launched by the new administration in May 2007. This had direct and substantial implications for the privatization program and for BPE's operating environment and affected the timeliness of the implementation of workplans and procurement plans during 2007 and early 2008.

37. Problems with the labor unions in the power sector were particularly pronounced. While labor retrenchment issues were probably the most difficult aspect that Government negotiators successfully resolved in the case of the Port Reform exercise, challenges with the NEPA work force proved more intractable particularly in the run-in to the elections.

38. ***Ongoing Power Sector Policy and Institutional Obstacles:*** Difficulties in the power and the gas-to-power sectors arising out of ongoing and unsettled gas pricing policies and legislative reform, multi-year electricity tariff levels and institutional issues across NNPC, PHCN, NCG hindered pace of privatization/PPP actions being supported under this project. This was further delayed by review of the energy sector undertaken by the administration which came to power after the May2007 election and put on hold the activities in the power sector and gas-to-power.[1] While the 2008 Energy Council Final Review did not change the privatization policy in the power sector, it did push back the timetable for privatization for PHCN. Recently in October 2010, the FGN resumed its privatization strategy and announced an enhanced Power Sector Strategy. This Strategy calls for the immediate implementation of the power privatization agenda, as developed with PSP support, including the privatization of a number of DISCOs associated with the letting of management contracts for the transmission and power generation. This new policy initiative, entitled "Roadmap for Power Sector Reform" realigns the sector policy back in line with original plans as set out in the electricity legislation.

39. ***May 2007 Presidential election and the change of administration*****:** The absence of a functioning NCP in the months leading up to the election, and the delay in re-launching of NCP after the election slowed project activities. This transition process after the election resulted in the establishment of new government including appointment of Ministers, setting up the Economic Management Team (EMT), reconstitution of NCP and the inauguration of the National Assembly and its various committees. Delays during 2007 in ministerial approval of procurement actions also set back the FCT Water Board component, requiring extension of the component completion timeline.

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[1] For example, privatization/concessioning actions pending for the unbundled PHCN companies (DISCOs and GENCOs) were suspended subject to the outcome of a presidentially-appointed Energy Council Review of the Power Sector.

D-064 · World Bank, Nigeria Privatization Support Project: Implementation Completion and Results Report (ICR1418), 28 February 2011, PDF p.22 · cited in Parts 156 and 347 · https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf · retrieved 22 October 2026 · ae51b861e33e

Atiku was accompanied to the partyâ€™s secretariat by supporters and loyalists among whom were Otunba Oyewole Fasawe, former National Treasurer of the party, Umar Lawan Kareto, among others. The supporters carried placards with inscription, â€œPDP youth is strongly behind youâ€, â€œTuraki, you are welcome back to PDPâ€, â€œBaba, you are welcome back home. This is where you belongâ€, â€œWe really missed your leadership styleâ€.

Answering questions from newsmen at the end of his parley with Ogbulafor, Atiku who noted that he was back fully to the family of PDP last week, said, â€œIt is my party, so I am back."

The interactive session with newsmen went thus:

Can you tell us why you are here?

Atiku: â€œYes it is my party, so I am back. I went to inform him formally that I have returned to the party since last weekâ€

Now that you are back, what is your interest?

Atiku: â€œAllow me to settle down firstâ€

Was there any condition on your return Atiku: â€œNo conditionality at allâ€.

Also speaking with newsmen on the visit of former Vice President Atiku Abubakar to the Wadata Plaza, the PDP national Chairman, Prince Vincent Ogbulafor who noted that he was welcomed to the party, stressed that the PDP was a political party and an office that is open to all Nigerians, adding, â€œthis is a political party, it is an office and it is open to all Nigerians, the umbrella is large enough to accommodate all."

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Ogbulafor who disclosed that he discussed many things with Atiku, however reiterated that the partyâ€™s constitution was supreme in this case, adding that the party has a constitution and there are provisions in it that stipulate what must be done if a member was suspended from the party or left and now ready to come back.

According to him, â€œI cannot set terms or conditions for him, the partyâ€™s constitution is there and we will refer to it."

It would be recalled that former Vice President, Atiku dumped the PDP as a foundation member and a member of the partyâ€™s National Executive Committee, NEC in 2006 for the Action Congress following some irreconcilable differences between him and former President Olusegun Obasanjo especially from the third term imbroglio.

He later became the Presidential Candidate of the Action Congress in the 2007 Presidential election where he lost to President Umaru Yarâ€™Adua who contested on the platform of his former party, the PDP.

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D-065 · Vanguard, Atiku returns to PDP, meets Ogbulafor, April 2010, saved web page, passage cited · cited in Parts 136, 157, 246, 250 and 251 · https://www.vanguardngr.com/2010/04/atiku-returns-to-pdp-meets-ogbulafor/ · retrieved 22 October 2026 · 58c97e675c45

ago, Obasanjo was still telling reporters he could never support Atiku for "anything".

It was on August 4, 2018, days after Nobel Laureate Wole Soyinka said Obasanjo knelt down for Atiku in a desperate bid to secure the Peoples Democratic Party (PDP) ticket for the 2003 poll — a humbling moment for which Obasanjo remained bent on punishing his former deputy.[story_link align="left"]63851[/story_link]

When the matter was put to him, Obasanjo would claim that his opposition to Atiku's perennial political ambition was simply down to his deep understanding of the former Adamawa State Governor-Elect.

"How can I be on the same side with Atiku? To do what?" Obasanjo had asked.

"If I support Atiku for anything, God will not forgive me. If I do not know, yes. But once I know, Atiku can never enjoy my support.

"I do not have personal grudges with anyone. If you do not do well for Nigeria, you do not do well for all of us.[story_link align="left"]63855[/story_link]

"It is not a question of working with or not working with an individual," he said. "If you are working for the good of Nigeria, I am working with you. If you are not working for the good of Nigeria it does not matter who you are I am not working with you."

Well, it took just nine weeks for everything Obasanjo said back then to end up in the trash can.

Obasanjo and Atiku are now "on the same side". Good news — because, as Obasanjo said, he, "as a Christian", should learn to be forgiving.

There's just one problem, though: Will God forgive Obasanjo, now that he is with Atiku?

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D-066 · Sahara Reporters, "FLASHBACK: In August, Obasanjo Said God Will Not Forgive Him If He 'Supports Atiku For Anything'", 11 October 2018, saved web page, passage cited · cited in Part 158 · https://saharareporters.com/2018/10/11/flashback-august-obasanjo-said-god-will-not-forgive-him-if-he-supports-atiku-anything · retrieved 21 October 2026 · aa22d16051e8

October 11, 2018
Sahara Reporters, New York
Breaking News

Former President Olusegun Obasanjo has endorsed Atiku Abubakar, presidential candidate of the Peoples Democratic Party (PDP).

He made the decision when Atiku visited him in Abeokuta, the Ogun State capital, on Thursday.

THE FULL STATEMENT

Remarks By Chief Olusegun Obasanjo On The Visit of PDP Presidential Candidate, Atiku Abubakar, to Abeokuta
October 11, 2018

I am happy to welcome the distinguished leaders of goodwill who have led the PDP Presidential Candidate and my former Vice-President, Atiku Abubakar, to my humble abode and I welcome the Presidential Candidate himself.

Let me start by congratulating President-to-be, Atiku Abubakar, for his success at the recent PDP Primary and I took note of his gracious remarks in his acceptance speech that it all started here.
Yes, when it started, it was meant for Atiku to succeed Obasanjo. In the presence of these distinguished leaders of goodwill today, let me say it openly that we have reviewed what went wrong on the side of Atiku. And in all honesty, my former Vice-President has re-discovered and re-positioned himself. As I have repeatedly said, it is not so much what you did against me that was the issue but what you did against the Party, the Government and the country.

I took the stand I had taken based on the character and attributes you exhibited in the position you found yourself. I strongly believe that I was right. It was in the overall interest of everyone and everything to take such a position.

From what transpired in the last couple of hours or so, you have shown remorse; you have asked for forgiveness and you have indicated that you have learnt some good lessons and you will mend fences and make amends as necessary and as desirable. Whenever or wherever you might have offended me, as a Christian who asks for God's forgiveness of my sins and inadequacies on daily basis, I forgive and I sincerely advise you to learn from the past and do what is right and it will be well with you. Obviously, you have mended fences with the Party and fully reconciled with the Party. That's why today, you are the Presidential Candidate of the Party. In addition to appreciating all that the Party has done for you, may I advise you to work together with all those who contested for the Party's flag with you as a team for your campaign.
There are still areas, nationally and internationally, where you have to mend fences and make amends. You will know how to handle what is already out and what may yet be put out by the opposition. But, I am convinced that if you continue with the attitude that brought you here with these distinguished leaders of goodwill, with remorse and contrite heart, the rest of the coast within and outside the country can be cleared. And if there is anything I can do and you want me to do in that respect, I will do.
I am sure with the right attitude for change where necessary, and by putting lessons learned by you to work, you will get the understanding, cooperation, support and mandate - all at the national level. With Nigerians voting for you, it will mean that you secure their forgiveness and regain their confidence. It will be with the hope or assurance of a Paul on the road to Damascus Conversion. After all, change and conversion are of man. I believe that with a contrite heart, change is possible in everybody's life and situation.
For me, relatively and of all the aspirants in the PDP, you have the widest and greatest exposure, experience, outreach and possibly the best machinery and preparation for seeing the tough and likely dirty campaign ahead through. From what I personally know of you, you have capacity to perform better than the incumbent. You surely understand the economy better; you have business experience, which can make your administration business-friendly and boost the economy and provide jobs.
You have better outreach nationally and internationally and that can translate to better management of foreign affairs. You are more accessible and less inflexible and more open to all parts of the country in many ways. As Pastor Bakare, one-time running mate of the incumbent President said, "You are a wazobia man." And that should help you in confronting the confrontable and shunning nepotism.
As you know, along the road to where you are today, many leaders and ordinary people cooperated and overtly and covertly worked hard. On your behalf, I thank them all. May their coast continue to be expanded. And when you become Nigerian President which, insha-Allah, you will be, remember what we did together in government – we ran an administration by Nigerians for all Nigerians where merit and performance count more than blood relationship, friendship or kith and kin. Although some time and ground have been lost, you should endeavour to start from where we stopped and recover some lost ground, if not time.

D-067 · Sahara Reporters, "He Has Begged Forgiveness: Obasanjo Endorses Atiku", 11 October 2018, saved web page, passage cited · cited in Part 159 · https://saharareporters.com/2018/10/11/breaking-he-has-begged-forgiveness-%E2%80%94-obasanjo-endorses-atiku · retrieved 21 October 2026 · 257c1a1d1143

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Festus Keyamo Festus Keyamo

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A federal high court in Abuja has dismissed a money laundering suit filed by Festus Keyamo against Atiku Abubakar.

In the suit marked FHC/ABJ/CS/84/2023, Keyamo **asked the court** for an order compelling Atiku "to submit himself to the CCB, ICPC and EFCC for thorough investigation".

Keyamo had alleged that Abubakar, while in office as vice president from 1999 to 2007, used a bank account belonging to a company named Marine Float, and other accounts of two undisclosed companies, as 'Special Purpose Vehicles (SPVs)'.

Keyamo alleged that Atiku used these SPVs to secretly divert and misappropriate public funds.

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Assistant head of the Keyamo chambers, John Anietor, said the case was dismissed because the court was of the opinion that law enforcement agencies were not given sufficient time to commence investigations before the suit was filed.

However, Keyamo said he will appeal the dismissal of the suit.

"Our client respectfully disagrees with the reasons for the said decision because the law enforcement agencies did not indicate their willingness to commence investigations, even if they were given more time.

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"We want to establish a legal principle that society cannot wait ad infinitum for law-enforcement agencies to do their statutory duties. The suit was designed to prompt the agencies to show their readiness to investigate," the statement reads.

"We are immediately filing an appeal against the decision to the Court of Appeal as the struggle on this issue continues."

- Atiku
- Keyamo
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D-068 · TheCable, Court dismisses Keyamo's money laundering suit against Atiku, 2023, saved web page, passage cited · cited in Part 161 · https://thecable.ng/court-dismisses-keyamos-money-laundering-suit-against-atiku · retrieved 22 October 2026 · 5a087229f9d9

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Atiku Abubakar, a former vice president, has urged the Code of Conduct Bureau (CCB) to dismiss the petition that Festus Keyamo, the minister of state for labor and employment, has filed against him.

In its appeal to the CCB, Keyamo had demanded an investigation into Atiku's alleged use of a Special Purpose Entity to siphon public cash between 1999 and 2007 while serving as vice president.

The CCB had summoned Keyamo for an interview in late March as a response to the petition so that he could substantiate his allegations against Atiku.

Nevertheless, in a letter dated April 7, Atiku cautioned the CCB not to take up the case on the grounds that the issue was already before a court through the counsel of Chief Mike Ozekhome (SAN).

READ ALSO:Atiku demands Fani-Kayode's arrest over divisive comments

Ozekhome, in the letter to the CCB, clarified that it would be sub judice and contemptous for the CCB to be investigating the case when it was already in court.

Ozekhome said, "It is highly inappropriate for a party to a suit to take any extrajudicial steps, or to embark on any course of action that is either tantamount to, or calculated to undermine the authority and integrity of the court, which is dominus litis over the proceedings.

"Such behavior is as condemnable as it is unacceptable. It is strongly frowned upon, by courts of law, as it has the potential of over-reaching the court, the other party and foisting on the court a fait accompli. In fact, it smacks of contempt of court, albeit ex facie curiae.

"Where, however, you persist in your enterprise of investigating this sub judice matter currently pending before a court of competent jurisdiction, we shall be left with no alternative than to activate the judicial process against your goodself," he said.

- Atiku
- Keyamo

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Section C — Customs, INTELS and the Family Companies

ATIKU: SECRETS OF AN ORPHAN'S WEALTH

Atiku, an orphan at 11 years, had to rely on family friends and his mother, to see him through schooling. In 1969 he attended a federal civil service interview after completing his Diploma in Law studies at Ahmadu Bello University, Zaria. He had earlier been turned down when he offered to enlist into the army. Because of an earlier short training at the Police Training College (during an aborted attempt to join the police in 1966), the interview panel ruled that he should join the Department of Customs and Excise. While building a network of powerful contacts at different parts of the country where his career took him, Atiku was also busy planting the seeds that would create the wealth that could make him a force to be reckoned with. He recognized very early in life that he has a good nose for business.

In 1974 Atiku applied for a Federal Staff Housing Loan and he was given. The money was 31,000 Naira (by 1973 Nigeria had changed its currency from Pounds and Shillings to Naira and Kobo). The loan was the equivalent of his salary for five years. It was a lot of money then. He applied to the Gongola State Government for a plot of land at Yola Government Reserved Area (GRA) and he was given. He hired a foreman and began building his first house. With close personal supervision, the bungalow was completed on time and to his taste. He rented it out immediately. The up-front rent he collected was substantial enough to purchase a second plot and begin work on a second house in the same area. He completed it and rented it out again. He kept plowing the rent back into new building projects and within a few years Atiku had built eight houses in choice areas of Yola. He became a powerful landlord in Yola, making a lot of money annually from rent. He also built a new house for his mother and rebuilt the old mud house he bought for her in Ganye when he was a 15-year-old student. He had saved nine pounds from his vacation job to buy the mud house back then.

When he arrived in Kaduna in 1980, Atiku repeated the same feat and ended up with over half a dozen property in the city.

With increasing family responsibilities and pressure from friends and community for assistance, Atiku began to think seriously about finding something else to do with his spare time to augment his income. In 1981 he started the Gesse Derdirabe Farm on 2,500 hectres of land off Yola - Numan Road with a bank loan. He grew maize and cotton. He soon became the largest maize farmer in the whole of Gongola State, producing over 10,000 bags of maize a year for sale within the country. Changes in government policies as a result of the International Monetary Fund (IMF)-induced Structural Adjustment Programme (SAP) led to a sharp increase in the cost of production. The prices of agricultural equipment, such as tractors, harvesters and ploughs, went up as a result of high import duties. The same was true of other inputs, such as herbicides, fertilizers and improved seedlings. It became impossible to replace old or damaged hardware. On the other hand, there was no corresponding increase in the prices of local produce. A number of large farms closed down, including Atiku's Gesse Derdirabe Farms in 1986. He sold the machines to pay off the bank loan and leased out part of the land to the Indian-

D-070 · Atiku Abubakar (atiku.org), Orphan to riches story, 2010, PDF p.1 · cited in Parts 165, 170 and 171 · http://www.atiku.org/media/2373/atiku_orphan_to_riches_story_.pdf · retrieved 22 October 2026 · d1f45afaf042

"O.k., you go to the Department of Customs and Excise".

That was how I joined the Department of Customs and Excise in June 1969. The invisible hand that has always shaped my life had once again steered me towards my destiny.

After my training at the Police College in Ikeja, Lagos and at the Customs Training School in Ebute Metta in Lagos, I was posted to Idi Iroko border station. My colleagues and I were tasked with collecting duties on imported and exported goods, stopping the entry and exit of banned items, and arresting and prosecuting smugglers. Following the end of the Nigerian Civil War in January 1970, Idi Iroko became a beehive of activities. Those who had fled Nigeria to neighbouring countries began returning in hundreds. It was our task to receive them back.



Titi as a school girl in 1971

D-071 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.20 · cited in Part 165 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b



Titi and I, getting married at Ikoyi Registry in December 1971

It was at Idi Iroko in late 1969 that I met and fell in love with the then 19-year-old Titilayo Albert. Though she is Yoruba and I am Fulani, it never crossed my mind that that could be a problem. Titi's mother was opposed to the relationship, constantly dredging up ethnic slurs and prejudices to convince Titi to back out. However, Titi's father did not oppose us. Despite the strong opposition from her mother and sisters, I persevered because I was sure we were meant for each other.

We were married in December 1971 after receiving her father's blessing. We rented a place in Lagos and began planning for a family. Our first child, Fatima, was born on October 26, 1972. Titi and I would have three more children: Adamu, Halima and Aminu.

I was posted in 1972 to Ikeja Airport in Lagos and later to Apapa ports in Lagos. In all the places I served, I never asked people for money. I never asked my subordinates to bring 'returns'. I was aware that some officers connived with smugglers to make money. I never did. Corruption was rife in Customs, but I was not part of it.

I saw Customs not as a punitive institution but as a way of making money for the government. Instead of seizing goods and extorting money from their owners, I made money for the government. A lot of people tried unsuccessfully to induce me.

I was posted to Ibadan mid 1975 and promoted Superintendent of Customs. I was given a big official residence at Iyangaku Government Reserved Area. This was during the memorable days of General Murtala Muhammed, the nation's new military leader who had electrified the nation with his campaign for discipline, probity, hard work, patriotism and dedication to duty.

D-072 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.21 · cited in Parts 166 and 184 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

my first house. With close personal supervision, the bungalow was completed on time and to my taste. I rented it out immediately.

The rent I collected in advance on the house was substantial enough for me to purchase a second plot. I built my second house there and rented it out. I continued to plow back the rent into the building of new houses and within a few years I had built eight houses in choice areas of Yola. I also built a new house for my mother and rebuilt the old mud house I bought for her in Ganye when I was a 15-year-old student.

Property investment can be very rewarding. It is safe and the returns are high depending on the location. Kaduna, for instance, was a good place to invest in property before the emergence of Abuja. I built my first house in Kaduna with rent from other property. I bought six more plots and built residential houses and rented them out to individuals and institutions.

I was nominated in 1978 for a three-month senior officers' course in Finland. and O. O. Bassey and I joined participants from other developing countries such as Saudi Arabia, Iran, Iraq, Sudan and Kenya. While in Finland, we visited neighboring Sweden and Norway.

I was still in Maiduguri when the historic peaceful transfer of power from the military to an elected civilian administration took place on October 1, 1979. Military ruler Obasanjo handed over power to elected President Shehu Shagari.

I returned to Kaduna in 1980 as an Assistant Area Administrator of a much bigger command.

With a growing family and increasing responsibilities, I decided to set up a commercial farm. I started the Gesse Derdirabe Farm in 1981 on 2,500 hectres of land off Yola - Numan Road with a bank loan. I grew maize and cotton.

The farm did very well initially. I became the largest maize farmer in the whole of Gongola State, producing over 10,000 bags of maize a year for sale within the country. But changes in government policies led to a sharp increase in the cost of production. A number of large farms closed down, including Gesse Derdirabe Farms in 1986.

Of all the businesses into which I would venture, the most successful and the most lucrative would be a small oil services company I established with an Italian business man in the early 1980s. I met Gabriel Volpi when he was working at Apapa Ports in 1982. The Genoa, Italy-born Volpi was a director in MED Africa, a shipping company.

Volpi suggested we go into oil and gas logistics. He knew Nigeria's future was in oil and gas. We registered the Nigeria Container Services (NICOTES), operating from a container office at Apapa Ports. I was not involved in the running of the company.

NICOTES relocated later to the Federal Lighter Terminal in Port Harcourt when the business began to grow. The company, now known as INTELS (Integrated and Logistics Services), has grown into a multi-billion Naira business providing over 15,000 jobs in Nigeria and other African countries and paying hefty dividends to its shareholders.

D-073 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.25 · cited in Parts 167, 170, 171 and 173 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

FIGHTING DRUG TRAFFICKING

On July 22, 1986, I married the former [redacted] in Maiduguri. We met in Lagos while she was attending the Nigerian Law School. She settled in Lagos, running her own business and raising our children - Amina, Mohammed and the twins Ahmed (named after businessman Mai Deribe) and Shehu (named after Shehu Musa Yar'Adua) as well as Aisha and Zainab).

While still in Lagos, the Department of Customs and Excise sent me on a month-long course on Drug Law and Enforcement at the Police Academy in Cairo, Egypt. The United States Drug Enforcement Agency (USDEA) sponsored the course for drug enforcement agencies from several African countries.

The USDEA was worried that many African countries were becoming transit points for illegal drugs such as cocaine and heroin produced in South America and South-East Asia and consumed in wealthy countries in Europe and the United States.

The USDEA officer in Lagos, John Pope, had been so impressed with my drug interdiction efforts at the airport that he organized for me to attend a two-month Executive Programme on Drug Enforcement in the United States in 1985.

The programme took me to Washington, DC, Chicago's O'Hare Airport, the Texas - Mexico border and the California - Mexico border. I even accompanied USDEA officers on drug interdiction mission.

Shortly after I returned from the course, the Department of Customs and Excise set up the Enforcement and Drugs Unit to co-ordinate its anti-drug smuggling activities throughout the country.

In 1987, I was appointed Deputy Director of Customs and Excise in charge of Enforcement and Drugs. As one of the first officers to be trained at home and abroad on drugs and enforcement, I was a natural choice to head the unit. I coordinated Customs' anti-drugs smuggling and interdiction activities throughout the nation's land borders, airports and sea ports.

A PASSION FOR LEARNING

I have always had a passion for education. In 1988, my second wife, Ladi and I registered a limited liability company called ABTI-ZARHAM (formed from the first letters of the names of our children: Abba and [redacted] = ABTI and Zainab, Rukaiya, Hauwa and Maryam = ZARHAM). We established ABTI Nursery and Primary School in Yola in 1992.

We later set up ABTI Academy, an elite high school with boarding facilities modeled after the British public school. It was followed by ABTI-American University (now American University of Nigeria, Yola). It provides American-style university education to students. Nothing gives me

D-074 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.32 · cited in Parts 167, 175 and 385 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

1. d. licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;
   e. establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences;
   f. construction and maintenance of roads, streets, street lightings, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a State;
   g. naming of roads and streets and numbering of houses;
   h. provision and maintenance of public conveniences, sewage and refuse disposal;
   i. registration of all births, deaths and marriages;
   j. assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a State; and
   k. control and regulation of-
      i. out-door advertising and hoarding,
      ii. movement and keeping of pets of all description,
      iii. shops and kiosks,
      iv. restaurants, bakeries and other places for sale of food to the public,
      v. laundries, and
      vi. licensing, regulation and control of the sale of liquor.
2. The functions of a local government council shall include participation of such council in the Government of a State as respects the following matters-
   a. the provision and maintenance of primary, adult and vocational education;
   b. the development of agriculture and natural resources, other than the exploitation of materials;
   c. the provision and maintenance of health services; and
   d. such other functions as may be conferred on a local government council by the House of Assembly of the State.

Schedule V

Part I. Code of Conduct for Public Officers

General

1. A public officer shall not put himself in a position where his personal interest conflicts with his duties and responsibilities.
2. Without prejudice to the generality of the foregoing paragraph, a public officer shall not-
   a. receive or be paid the emoluments of any public office at the same time as he receives or is paid the emoluments of any other public office; or
   b. except where he is not employed on full time basis, engage or participate in the management or running of any private business, profession or trade but nothing in this sub-paragraph shall prevent a public officer from engaging in farming.
3. The President, Vice-President, Governor, Deputy Governor, Ministers of the Government of the Federation and Commissioners of the Governments of the States, members of the National Assembly and of the Houses of Assembly of the States, and such other public officers or persons as the National Assembly may by law prescribe shall not maintain or operate a bank account in any country outside Nigeria.

4

1. A public officer shall not, after his retirement from public service and while receiving pension from public funds, accept more than one remuneration position as chairman, director or employee of-

   a. a company owned or controlled by the government; or

D-075 · Constitute Project, Constitution of Nigeria 1999 (rev. 2011), 2011, PDF p.132 · cited in Parts 176 and 423 · https://www.constituteproject.org/constitution/Nigeria_2011.pdf · retrieved 22 October 2026 · e3197781baa2

ATIKU AND HIS LIFE IN THE NIGERIAN CUSTOMS SERVICE

"People were scared of me because I would not ask for money from anybody. I would not ask officers to go and bring returns. I was aware that some officers connived with smugglers to make money. I never did. Yes, once in a while I received gifts from people I have helped. Corruption was rife in Customs, but I was not part of it", Atiku said in an interview.

The Department of Customs and Excise has never enjoyed a good reputation in post-colonial Nigeria. The general public has always suspected that its officers and men make more money for themselves than they do for the nation. The lifestyles of serving and retired staff of the Department have not helped matters either. In a nation where millions vegetate in abject poverty, the average Customs staff lives in conspicuous affluence with expensive cars and houses, thus fueling speculations that most of them corruptly enrich themselves through their job.

"I was flexible but firm. I saw Customs not as a punitive institution. I saw it as a way of making money for the government. Instead of seizing goods and extorting money from their owners, I made money for the government. A lot of people have tried to induce me, but I always refused", Atiku defended himself against charges that he came to sudden wealth while serving in the Customs.

For instance, Atiku assisted a Borno businessman Mai Deribe to ensure that he did not run foul of customs regulations at Apapa Port and advised him to go into importation of building materials, from which he had huge profits. He later named a son and a daughter after Mai Deribe and his wife, in appreciation of their love and friendship] "...I never asked him for anything and he could not believe that I did so much for him without asking for gratification".

[Page 90 and 124 of his newly published authorized biography, *Atiku: The Story of Atiku Abubakar*, by Adinoyi Ojo]

D-076 · Atiku Abubakar (atiku.org), I was not a corrupt customs officer, 2010, PDF p.1 · cited in Parts 184 and 185 · http://www.atiku.org/media/2386/i_was_not_a_corrupt_customs_officer.pdf · retrieved 22 October 2026 · 1a891943cf9d

While in my office one day, I was informed that Shehu Musa Yar'Adua, the retired Major-General and former deputy to Obasanjo, was waiting to see me. Yar'Adua wanted a license to import beans from Niger Republic for sale in Nigeria.

I told him that he would have to write an application to President Ibrahim Babangida for the license. Yar'Adua thanked me and left.

Babangida approved his application. Yar'Adua imported the beans from Niger Republic, sold them and made good money. He felt he needed to show his appreciation to me for assisting him. I was happy to see him again when he visited me and happier still to know that his business had gone well. He offered me a token of appreciation, but I declined, saying it was unnecessary. I said I was just doing my job.

Yar'Adua was highly impressed. In an organization known for its endemic corruption and unethical deals, he was happy to find one decent officer. From that day, a friendship developed between us.



As our friendship grew, Yar'Adua briefed me about his own efforts to build a grassroots political movement that would be the vanguard of a new Nigeria with a common sense of purpose. He said only a strong, national party could end military dictatorship and create a united, stable, prosperous and progressive country.

He wanted me to work with him to realize that vision, saying Nigeria needed a new generation of leaders like me.

D-077 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.35 · cited in Part 187 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

Chapter 8

A matter of principle

A few months before my mother's death, soldiers had overthrown the civilian administration of Shehu Shagari on December 31, 1983. Major-General Muhammadu Buhari became the new Head of State.

As part of its monetary policies, the Buhari government had introduced new Naira notes in April 1984. The policy was aimed at halting the illegal speculative trading of the Naira outside the shores of Nigeria. A time limit was imposed within which old notes could be turned in for new ones. Government agencies at the nation's borders, sea and air ports were instructed to screen all bags and containers entering the country to ensure old Naira notes were not being smuggled into the country.

A first class traditional ruler and a returning Nigeria diplomat had arrived from Saudi Arabia with several bags. My officers at the Airport in Lagos were not allowed to search the bags. The duty officers reported the incident in writing. I did not know how a newspaper got wind of it. The Guardian, a Lagos-based newspaper, reported on its front page on June 10, 1984 that "Passenger with 53 suitcases leaves airport unchecked".

The incident became a scandal and the government was forced to set up an administrative panel of inquiry to determine why due process was not followed. The government was clearly embarrassed by the incident and rather than punish those who flouted its directive that all baggage be searched, it began to look for scapegoats. They mounted pressure on me to deny that the incident ever happened. I was threatened and intimidated. I vowed to surrender my uniform and quit the Customs rather than lie.

The federal government would later declare that the controversial 53 suitcases contained the personal effects of the traditional ruler, the returning ambassador and members of their families. The government added that those who intimidated and threatened the Customs officers on duty on that day at the airport had been reprimanded.

Some government officials wanted me sacked for not covering up their mess. But Finance Minister Onaolapo Soleye, who supervised the Department of Customs and Excise, said I should be left alone.

Soleye did not know me. He acted on the basis of the facts before him. He said it would be unfair to punish me for doing my job and for standing by my officers. He was also swayed by my impeccable service record. No queries. No sanctions. My file was filled with commendations for meeting and exceeding revenue targets at the different posts I had headed.

D-078 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.31 · cited in Parts 188, 190 and 191 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

the suit cases, but that the then Minister of Finance, Dr. Onaolapo Soleye, saved his job.

Speaking at a night of tributes and inauguration of an education endowment fund in memory of the late former Managing Director of *Daily Times*, Dr. Onukaba Adinoyi-Ojo, at the Shehu Yarâ€™Adua Centre in Abuja, the former vice president and chieftain of the All Progressives Congress (APC) said the then military governmentÂ prevented the Customs operatives from detaining the suitcases and drove it away in a military truck.

He said: â€œI was a young officer in 1984 in charge of Murtala Muhammed Airport while Ojo was a correspondent of The Guardian covering the airport. We got to know each other because apparently, there were some things we both believed in. Ojo was radical and I was radical, he believed in transparency and straight forwardness.

â€œThen this policy of change of the national currency came into effect by the military government. It was on a weekend when the issue of the 53 suit cases came up. I wasnâ€™t at the airport because it was a weekend and I was the officer in charge of the place and so, there were beat officers conducting the affair.

â€œThe plane landed on the VIP section and the ADC to the Head of the federal military government came in with a military truck and personnel and drove straight to the aircraft and offloaded those suit cases and did not allow the Custom officers to do their work, and drove away.

â€œAll the custom officers could do was to make an entry into what we called station dairy. If you are a policeman, custom or military man, you should know what a station diary means. It is a diary where we record all incidents as they happen,â€ he said

Atiku recalled the role of the late Ojo saying, â€œbecause he was such an investigative journalist, he got the report. He wasnâ€™t there and normally, a station dairy is not a public document, but our own document. Somehow, Ojo, because of his inquisitiveness, came to know of that entry and from the extract of that entry, he told the world about the improper importation of 53 suit cases.

â€œI resumed duty on Monday and was confronted with national headlines about the 53 suit cases and without clearing from my headquarters, I just confirmed that there was such an importation and that investigation was being conducted.

â€œI was summoned to the headquarters and queried why should I confirm the report, and I said I did because it happened, and I met it in the station dairy. I was threatened with expulsion or dismissal from service and I said I was ready if that was an offence.

â€œThe controversy raged on and the bureaucracy insisted that I should be fired and the then Minister of Finance who happened to be Dr. Soleye, said: â€˜What is Atikuâ€™s offence that you want him fired?â€™ As the minister, he over ruled the bureaucracy and I retained my job.â€

The former vice president said the Ojoâ€™s handling of the matter clearly showed the type of person that he was when it came to his work.

â€œHe was completely dedicated to investigating and writing the truth. No matter what you do or try to do, he will go ahead and write the truth.

Since that moment, we struck a very close relationship. When I had the opportunity to work with him again, I did not hesitate to give him an appointment as one of my Special Advisers.

â€œHe was one of the seven or eight PhD holders in my office and I recall my boss calling me one day and asking me, what is it you are doing with all these PhD holders and I said, Mr. President, I like to work with people that I will learn from. If I know that I am not going to learn from you, I will not hire you and work with you.

â€œTogether with the rest, they form the core of my office and of course, in our administration, he knew the impact of my office on our administration. That is a matter for historians to write.â€

Speaking on the reason for the endowment fund, he said: â€œEven if Ojo were to be alive today, he will be working for his family and trying to give the best education for his children. That is why I initiated this educational fund for his three kids.â€

Acording to him, â€œI want to appeal to all of you to think about these kids. We all knew that Ojo left nothing because he was not the kind of person who enjoyed keeping money or wanting money by all means. No matter how small, please contribute to this educational fund,â€ he said.

D-079 · ThisDay, Atiku: How I escaped sack from Customs over 53 suitcases saga, 4 May 2017, saved web page, passage cited · cited in Part 189 · https://www.thisdaylive.com/2017/05/04/atiku-how-i-escaped-sack-from-customs-over-53-suitcases-saga/ · retrieved 22 October 2026 · 1a41780223d5

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

https://borapp.cac.gov.ng/api/v1/bor/companies/search?searchTerm=INTELS%20NIGERIA&page=0&size=50
retrieved 2026-10-21

Companies found: 3 · PSC records: 16

Approved name	RC	Status	Registered	PSC count
ASSOCIATED MARITIME SERVICES LIMITED	273996	INACTIVE	15-06-1995	6
INTELS NIGERIA LIMITED	278792	INACTIVE	29-08-1995	4
INTEROIL INVESTMENTS NIGERIA LIMITED	266156	INACTIVE	16-02-1995	6

D-080 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, company search "INTELS NIGERIA", 22 October 2026, register API response, shown as formatted text · cited in Part 193 · https://borapp.cac.gov.ng/api/v1/bor/companies/search?searchTerm=INTELS%20NIGERIA&page=0&size=50 · retrieved 21 October 2026 · 3c4ea87ddc05

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

https://borapp.cac.gov.ng/api/v1/bor/companies/441717/psc
retrieved 2026-10-21

INTELS NIGERIA LIMITED

RC 278792 · status INACTIVE · PSC count 4
Registered address: ENTERPRISE HOUSE ROAD SOUTH, FEDERAL OCEAN TERMINAL ONNE PORT, COMPLEX OIL & GAS FREE ZONE, ONNE ,RIVERS

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	*(blank)*	C/O OVERSEAS MANAGEMENT COMPANY TRUST BVI LTD P.O.BOX 3152, ROAD TOWN, TORTOLA		INACTIVE	2015-03-13	2022-03-11	0/0	0/0
2	*(blank)*			INACTIVE	2022-06-10	2022-06-14	None/0	None/None
3	*(blank)*			ACTIVE	2022-07-28	2022-10-17	None/0	None/None
4	EPELLE MICHAEL	[withheld]	NIGERIAN	ACTIVE	2024-10-02	2024-10-02	5/0	0/0

D-081 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, INTELS Nigeria Limited (company id 441717), 22 October 2026, register API response, shown as formatted text · cited in Part 195 · https://borapp.cac.gov.ng/api/v1/bor/companies/441717/psc · retrieved 21 October 2026 · 92d4020a2051

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

https://borapp.cac.gov.ng/api/v1/bor/companies/668098/psc
retrieved 2026-10-21

ORLEAN INVEST AFRICA LIMITED

RC 600002 · status INACTIVE · PSC count 1
Registered address: ENTERPRISE HOUSE,ROAD SOUTH,FEDERAL OCEAN TERMINAL,ONNE PORT COMPLEX,OIL & GAS FREEZONE

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	Epelle Michael Nnadozie	[withheld]	NIGERIAN	ACTIVE	2025-02-07	2025-02-07	5/None	5/None

D-082 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, Orlean Invest Africa Limited (company id 668098), 22 October 2026, register API response, shown as formatted text · cited in Part 196 · https://borapp.cac.gov.ng/api/v1/bor/companies/668098/psc · retrieved 21 October 2026 · 792477145f48

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

https://borapp.cac.gov.ng/api/v1/bor/companies/2032919/psc
retrieved 2026-10-21

ORLEAN FINANCE NIGERIA LIMITED

RC 497228 · status INACTIVE · PSC count 1
Registered address: ENTERPRISE HOUSE,ROAD SOUTH,FEDERAL OCEAN TERMINAL,OIL & GAS FREE ZONE

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	Epelle Michael Nnadozie	[withheld]	NIGERIAN	ACTIVE	1963-06-15	1963-06-15	5/None	5/None

D-083 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, Orlean Finance Nigeria Limited (company id 2032919), 22 October 2026, register API response, shown as formatted text · cited in Part 196 · https://borapp.cac.gov.ng/api/v1/bor/companies/2032919/psc · retrieved 21 October 2026 · 119122e594d3

Director

Appointed on
3 October 1997

Nationality
Italian

Place of residence
Nigeria

GBI CONSULTING LIMITED (02246187)

Company status
Dissolved

Correspondence address
V52 Intels Aba Road Estate, Km 16 Ph/Aba Expressway, Port Harcourt, Nigeria

Role Resigned
Director

Appointed on
25 June 2002

Resigned on
5 September 2006

Nationality
Italian

Place of residence
Nigeria

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- Contact us Link opens in new tab
- Accessibility statement
- Developers Link opens in new tab

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D-084 · Companies House, Officer appointments of Gabriele Volpi, 22 October 2026, saved web page, passage cited · cited in Part 197 · https://find-and-update.company-information.service.gov.uk/officers/rD3hodRpAEs0r18gcCX9nyq7QSA/appointments · retrieved 21 October 2026 · 72f5a71ce52b

and conducive for business.

"Most of these employees are Nigerians with families and responsibilities. We are therefore, worried that if this issue is not resolved amicably, their jobs could be on the line. The socio-economic implications of most of them losing their jobs in a volatile area like Rivers State can be better imagined than experienced," he said.
[ad]
"As organised labour, our utmost concern is the job security and welfare of our members in INTELS Nigeria Limited," he said.

About 15,000 workers that are directly in the service of the INTELS have expressed the fear of losing their jobs to the disagreement. There are about 35,000 others who are indirectly engaged by contractors, agents and vendors that provide support services for the company.

Some of the employees who spoke to The Guardian, expressed disappointment that the government was cancelling a contract it willingly signed years back when the contract duration had not elapsed.

Another employee, who identified herself simply as Chichi, said the assurance given by the Managing Director of NPA, Hadiza Bala-Usman, was not enough guarantee for the security of jobs.

"Who knows the new contractor and what policies he or she would bring to bear? We have had similar experiences in the past. It does not work that way. You will begin to hear different stories by the time we get to that point and that is why the labour union has always resisted this transition thing. It doesn't work here in Nigeria. It's a deceit, " she said.

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NPA had relied on legal advice from the Attorney General of the Federation (AGF) and Minister of Justice, Mallam Abubakar Malami, to terminate the contract.

To ensure the safety of ships' passage within Nigeria's seaports, the NPA, through INTELS as its agent, provides pilotage services to guide ships into and out of the ports.

Bala-Usman had alleged that INTELS refused to comply with the Treasury Single Account (TSA) policy of the Federal Government, insisting on deducting its money from source.

She also said that the workers who were likely to lose their jobs as a result of the termination of the contract would be absorbed by the new company that would emerge.

But INTELS' Spokesperson, Bolaji Akinola, alleged that the management of NPA deliberately frustrated attempts to address the issues raised by the introduction of the TSA in the execution of its pilotage agency agreement.
[ad]
Akinola said: "The issues arose because the pilotage agency agreement, signed in 2010, did not envisage the TSA, and as such did not factor it into its implementation."

The company said it borrowed $1.4 billion (N428.4 billion) from banks to execute the agreement with the understanding that the debt would be offset from money realised from the pilotage services paid directly to the banks.

Akinola said meetings, letters and proposals on how to resolve the TSA imbroglio were rebuffed by the NPA managing director. "Deliberate stumbling blocks were placed on the path of resolving the issues and this is indicative of a sinister motive," he said.

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- House of Representatives
- Intels
- Nigerian Ports Authority

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D-085 · The Guardian (Nigeria), "Respite for Atiku as Reps reverse INTELS contract revocation", 19 October 2017, saved web page, passage cited · cited in Part 202 · https://guardian.ng/news/respite-for-atiku-as-reps-reverse-intels-contract-revocation/ · retrieved 21 October 2026 · 6702bac02454

supervision agreement that the agency has with Intels Nigeria Limited, a leading integrated logistics and facilities services provider in the maritime and oil and gas logistics sectors of the country, saying that the contract was void ab initio.

Conveying the decision of the federal government to NPA, the Attorney General of the Federation (AGF) and Minister of Justice, Mallam Abubakar Malami (SAN), in a letter dated September 27, 2017 to the Managing Director of the NPA, Ms. Hadiza Bala-Usman, said that the agreement, which has allowed Intels to receive revenue on behalf of NPA for 17 years, violates the Nigerian Constitution, especially in view of the implementation of the Treasury Single Account (TSA) policy of government.

Based on the directive to terminate the agreement, Intels which was founded over three decades ago by Mr. Gabriele Volpi, an Italian national who also has Nigerian citizenship, stands to lose several millions of dollars in commissions for the monitoring and supervision pilotage services it handles on behalf of NPA on Nigerian coastal waters.
To ensure the safety of shipsâ€™ passage within Nigeriaâ€™s seaports, the NPA, through Intels as its agent, provides pilotage services to guide ships into and out of the ports.

The rule of thumb in the maritime industry is that pilotage must be compulsory for all ships of 35 metres overall length or greater unless a valid Pilotage Exemption Certificate is held by the shipâ€™s master.
In return for the service, ship owners/companies are required to pay a pilotage fee, which Intels collects on NPAâ€™s behalf and retains 28 per cent of the revenue as commission for the services rendered.
However, with the memo written by the AGF, a copy of which was obtained exclusively by THISDAY from the justice ministry, Intels would no longer be allowed to provide the service.

Drawing the attention of Bala-Usman to the illegality of the agreement, Malami made it expressly clear that the agreement violates Sections 80(1) and 162(1) and (10) of the constitution, and wondered that the parties â€“ NPA and Intels â€“ did not avert their minds to the relevant provisions when they were negotiating the agreement in 2010.
Section 80(1) of the constitution states: â€œAll revenues or other moneys raised or received by the Federation (not being revenues or other moneys payable under this Constitution or any Act of the National Assembly into any other public fund of the Federation established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the Federation.â€

Section 162(1) states: â€œThe Federation shall maintain a special account to be called â€˜the Federation Accountâ€™ into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja.”

While sub-section 10 of the same section states: â€œFor the purpose of subsection (1) of this section, â€˜revenueâ€™ means any income or return accruing to or derived by the Government of the Federation from any source and includes: (a) any receipt, however described, arising from the operation of any law; (b) any return, however described, arising from or in respect of any property held by the Government of the Federation; (c) any return by way of interest on loans and dividends in respect of shares or interest held by the Government of the Federation in any company or statutory body.â€

In the letter titled: “Request for Clarification of Conflict Between Executed Agreement and Federal Government Treasury Single Account Policy,” the attorney general said: â€œI refer to your letter dated 31st May 2017, ref: MD/17/MF/Vol.XX/583 in respect of the above subject matter wherein you sought clarification on the legal issues implicated by the continuous implementation of the Managing Agent Contract Agreement dated 11th February 2010 executed between the Nigerian Ports Authority (NPA) and Intels Nigeria Limited for the provision of boats pilotage operations, in the light of the Federal Government of Nigeriaâ€™s Treasury Singe Account (TSA) policy.

â€œUpon my review of your letter under reference and the relevant agreements, I have been able to conclude inevitably that the terms of the agreement as agreed by parties and the dynamics of its implementation which permits Intels to receive revenue generated on behalf of NPA ab initio, clearly violates express provisions of Sections 80(1) and 162(1) and (10) of the 1999 Constitution of the Federal Republic of Nigeria, 1999 (as amended). It is thus curious that parties did not avert their minds to the above provisions of the constitution whilst negotiating the agreement.

â€œThe inherent illegality of the agreement as formed has since been expounded by the TSA policy issued by the Head of Service of the Federation on behalf of the Federal Government of Nigeria directing all ministries, departments and agencies to collect payment of all revenues due to the federal government or any of her agencies through the TSA.

â€œThe objective of the presidential directive (TSA policy) in exercise of the executive powers of the president under Section 5 of the 1999 Constitution (as amended) was in furtherance of the spirit and intent of Sections 80 and 162 of the constitution and to aid transparency in government revenue collection and management

D-086 · ThisDay, FG voids NPA, Intels pilotage agreement, 11 October 2017, saved web page, passage cited · cited in Part 203 · https://www.thisdaylive.com/2017/10/11/fg-voids-npa-intels-pilotage-agreement/ · retrieved 22 October 2026 · 9f63e6d61ad0

Intels, a logistics and facilities services provider in the maritime and oil and gas sectors, was co-founded by Gabriele Volpi, an Italian national, and Atiku Abubakar, former vice president.

THISDAY reports that Abubakar Malami, attorney general of the federation (AGF) and minister of justice, said the contract was void ab inito.

He is said to have relayed the government's decision to Hadiza Bala Usman, managing director of the NPA, in a letter dated September 27.

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The letter was entitled 'Request for Clarification of Conflict Between Executed Agreement and Federal Government Treasury Single Account Policy'.

Malami said the agreement, which has allowed Intels to receive revenue on behalf of NPA for 17 years, violates sections 80(1) and 162(1) and (10) of the constitution.

The AGF wondered if the management of the NPA and Intels, did not take cognizance of the relevant provisions when negotiating the agreement in 2010.

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"The inherent illegality of the agreement as formed has since been expounded by the TSA policy issued by the Head of Service of the Federation on behalf of the Federal Government of Nigeria directing all ministries, departments and agencies to collect payment of all revenues due to the federal government or any of her agencies through the TSA," the letter read in part.

"NPA being an agency of the federal government is bound by the TSA policy and has not howsoever been exempt therefrom. Due to the constitutional nature of the TSA, where there is a conflict between the TSA and the terms of the agreement, the TSA shall prevail.

"Therefore all monies due to the NPA currently being collected by Intels and any other agents/third parties on behalf of NPA must henceforth be paid into the TSA or any of the sub-accounts linked thereto in the Central Bank of Nigeria (information of the account will be communicated in due course) in accordance with the TSA policy.

"In the premise of the above, the conflict between the agreement and the TSA policy presents a force majeure event under the agreement, and NPA should forthwith commence the process of issuing the relevant notices to Intels exiting the agreement which indeed was void ab initio."

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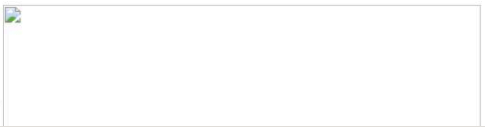
The implication of the directive to terminate the agreement is that Intels stands to lose several millions of dollars in commissions for the pilotage services it handles on behalf of NPA on Nigerian coastal waters.

In 2015, Atiku had described Intels, Nigeria's biggest oil and gas logistics company, as his most successful business.

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D-087 · TheCable, FG terminates NPA's pilotage agreement with Intels, October 2017, saved web page, passage cited · cited in Part 207 · https://thecable.ng/fg-terminates-npas-pilotage-agreement-with-intels · retrieved 22 October 2026 · e570509e1916

has apologised to the federal government and the Nigerian Ports Authority (NPA) over the spat that led to the termination of the Pilotage Agency Agreement between his company and NPA.

Speaking to THISDAY, Volpi, who holds dual Italian and Nigerian citizenship, said he was not involved in the negotiations between his firm and NPA over the disagreement on the pilotage agreement but was apologetic for the misunderstanding that had taken place.

He also resolved to ensure that Intels undertakes a reconciliation process with the NPA and transfers all the revenue collected from the boats monitoring and supervision services in Nigerian maritime waters to the Treasury Single Account (TSA) with the Central Bank of Nigeria (CBN), in compliance with the policy of the federal government.

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"We want to apologise to the federal government and NPA over this disagreement with Intels. I was not personally involved in the negotiations with NPA, but we apologise for what has happened," he said.

"We intend to comply with the directive of government and transfer all the revenue to the TSA because we are a law-abiding company.

"We are committed to co-operating with the government and NPA in the development of Nigeria's maritime sector and this includes the Badagry deep seaport.

"The Badagry deep seaport is a massive undertaking which will cost billions of dollars and will be the biggest in Africa and would turn Nigeria into a regional hub for ships bringing goods to the continent.

"It will also help to move a lot of shipping activities at the Apapa and Tin-can Island ports and help to decongest Apapa, so we are serious about our investments in Nigeria."

Intels and NPA have been engaged in a war of words since the termination of the pilotage agreement by the latter over what NPA had said was its refusal to remit the revenue accruable from the pilotage services to the TSA.

The Attorney-General of the Federation (AGF) and Minister of Justice, Mr. Abubakar Malami (SAN), had written to Bala-Usman on September 27, directing her to terminate the pilotage agreement on the grounds that the contract was illegal ab initio.

Malami in the said letter had stated that the agreement which had allowed Intels to receive revenue on behalf of NPA for seven years, was in contravention of the Nigerian Constitution, especially in view of the implementation of the TSA policy of the government.

THEWILL recalls that the recent travails of Intels has been linked to the 2019 presidential ambition of former Vice President Atiku Abubakar who is said to have stakes in the oil and gas logistics firm with operations in Onne, Rivers State, Warri, Delta State and Lagos.

However, THISDAY revealed that until recently, the former vice-president held a 17.2 per cent stake in Intels, which he whittled down after he sold part of his stake to former Lagos State governor and National Leader of the All Progressives Congress (APC) Bola Tinubu.

"It is often erroneously reported in the media that Intels belongs to Atiku Abubakar. But he has always been a minority shareholder in the company. Until recently, he had a 17.2 per cent stake in Intels, but even that was whittled down when he sold part of his stake to Asiwaju Bola Tinubu," explained a company source recently.



David Omotoh, THEWILL

D-088 · The Will, Intels founder Volpi apologises to NPA, says company will comply with TSA policy, November 2017, saved web page, passage cited · cited in Part 212 · https://thewillnews.com/intels-founder-volpi-apologises-to-npa-says-company-will-comply-with-tsa-policy/ · retrieved 22 October 2026 · dca3aba5a6cb

business that was employing thousands of Nigerians because of politics," the statement read.

It further read: "He has sold his shares in Intels and redirected his investment to other sectors of the economy for returns and creation of jobs."

This comes as the former vice president severed ties with INTELS Nigeria Limited, an oil and gas logistics firm he co-founded almost 40 years ago, after selling his shares worth $60 million in the holding company.

INTELS said it severed ties with Atiku and his family, who was one of its major shareholders, after the former vice president sold off his shares and exited the company last year.

In a statement on Monday, Tommaso Ruffinoni, INTELS spokesman, said Atiku, through his trust named Guernsey Trust International, sold shares of Orlean-Invest Group, Intels' holding company, between December 2018 and January 2019, for a sum of approximately $60 million.

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INTELS was founded in 1982, six years before the holding company was established in 1988.

"In the period between April and May 2020, Atiku Abubakar converted his remaining shares into a convertible bond that he subsequently monetised up to a residual sum of approximately $29 million.

"When he requested to cash in the above mentioned sum our Group contested to Atiku Abubakar a debt, towards our Group, of $24.1 million. Without having received any answer regarding the matter, on 30th of November 2020 Atiku Abubakar was informed about the set off of such sum while we made available the remaining sum of $5.4 million," Ruffinoni said.

"With the completion of the above mentioned transactions, the era of Atiku Abubakar family's involvement with the Group Orlean-Intels is over.

"On 1st December 2020, our Group terminated also the working relationship with Atiku Abubakar's sons, Adamu Atiku Abubakar and Aminu Atiku Abubakar, and since that date our Group does not have any contacts, neither direct nor indirect, with members of Atiku Abubakar's family," he stated.

Meanwhile, while the former vice president is insisting that there should be a difference between politics and business, he said he was redirecting his investment to other sectors of the economy for returns and creation of jobs.

Recall that after years of tussle with Intels, the Nigerian Ports Authority (NPA) in September 2020 terminated its service boat contract with Intels, one of the company's most lucrative source of revenue after terminal operation and management of oil and gas free zone.

With the termination, the boat service operations previously handled by Third-Party Company, which is Intels Nigeria Limited, was to be directly handled by the NPA even though the move was interrupted by court order.

In 2010, the Intels was contracted by the NPA to provide boat monitoring and supervision services and collect revenue on its behalf, at 72:28 percent sharing formula. Here, NPA earned 72 percent of the revenue while the remaining 28 percent went to INTELS.

To implement the contract, which was due to elapse in 2020, INTELS said it entered into loan agreements at the tune of $1.4 billion (N428.4bn), with several Nigerian banks based on the understanding that the debt would be offset from monies realised from the execution of the contract, which was paid directly to the banks.

According to Intels, it took pilotage or boat service from a revenue stream of a few thousand dollars per month to multimillion dollars per month. "Before INTELS entered into the joint venture agreement, the NPA was realising little above $6 million per annum but INTELS moved up the revenue profile to over $200 million per annum."

Surprisingly, crisis ensued when NPA in September 2017 suddenly announced the termination of the contract on the premise that INTELS refused to pay revenue generated from the contract into the Treasury Single Account (TSA) of the Federal Government.

The NPA insisted that 100 percent of the revenue generated by Intels should be paid into TSA while the NPA would be the one to be paying Intels its 28 percent instead of deducting the 28 percent from source. The company was said to have refused NPA offer on the basis of the loan agreement it had with several Nigerian banks at the beginning of the contract

D-089 · BusinessDay, "Atiku fingers FG over severed ties with INTELS", 4 January 2021, saved web page, passage cited · cited in Part 223 · https://businessday.ng/?p=514243 · retrieved 21 October 2026 · 5c49bc6dbcf9

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

https://borapp.cac.gov.ng/api/v1/bor/companies/658377/psc
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ADAMA BEVERAGES LIMITED

RC 501520 · status INACTIVE · PSC count 5
Registered address: KOFARE INDUSTRIAL AREA NUMAN ROAD, JIMETA - YOLA

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	ADAMU ABUBAKAR	[withheld]		INACTIVE	2021-06-30	2022-07-04	30/30	30/30
2	ABUBAKAR ALIYU (MR)	[withheld]		INACTIVE	2023-05-08	2023-05-08	None/0	None/None
3	ABUBAKAR ALIYU (MR)	[withheld]		ACTIVE	2023-05-08	2023-05-08	None/0	None/None
4	ABUBAKAR SHEHU ATIKU	[withheld]	NIGERIAN	ACTIVE	2025-08-06	2025-08-06	25/0	25/0
5	ATIKU ALIYU ABUBAKAR	[withheld]	NIGERIAN	ACTIVE	2025-08-06	2025-08-06	25/0	25/0

D-090 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, Adama Beverages (company id 658377), 22 October 2026, register API response, shown as formatted text · cited in Part 230 · https://borapp.cac.gov.ng/api/v1/bor/companies/658377/psc · retrieved 21 October 2026 · db260654a73c

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

https://borapp.cac.gov.ng/api/v1/bor/companies/1202719/psc
retrieved 2026-10-21

GOTEL COMMUNICATIONS LIMITED

RC 935483 · status INACTIVE · PSC count 5
Registered address: NO 1 BAJABURE SATELITE TOWN, YOLA

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	[name withheld]	[withheld]		ACTIVE	2023-12-14	2023-12-14	None/None	None/None
2	ABUBAKAR ALIYU	[withheld]		ACTIVE	2023-12-14	2023-12-14	None/None	None/None
3	[name withheld]	[withheld]		ACTIVE	2023-12-14	2023-12-14	None/None	None/None
4	[name withheld]	[withheld]		ACTIVE	2023-12-14	2023-12-14	None/None	None/None
5	[name withheld]	[withheld]		ACTIVE	2023-12-14	2023-12-14	None/None	None/None

D-091 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, Gotel Communications Limited (company id 1202719), 22 October 2026, register API response, shown as formatted text · cited in Part 231 · https://borapp.cac.gov.ng/api/v1/bor/companies/1202719/psc · retrieved 21 October 2026 · 050efb91d580

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

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retrieved 2026-10-21

AMERICAN UNIVERSITY NIGERIA LTD/GTE

RC 644316 · status INACTIVE · PSC count 8
Registered address: ABTI - AMERICAN ACADEMY YOLA BYEPASS

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	[name withheld]	[withheld]	NIGERIA	INACTIVE	2022-05-18	2022-05-18	None/0	None/None
2	[name withheld]	[withheld]	NIGERIA	INACTIVE	2022-05-18	2022-05-18	None/0	None/None
3	[name withheld]		NIGERIA	INACTIVE	2022-05-20	2022-05-20	None/0	None/None
4	[name withheld]		NIGERIA	INACTIVE	2022-05-20	2022-05-20	None/0	None/None
5	[name withheld]	[withheld]	NIGERIA	INACTIVE	2022-05-20	2022-05-20	None/0	None/None
6	[name withheld]	[withheld]	NIGERIA	INACTIVE	2022-05-20	2022-05-20	None/0	None/None
7	[name withheld]	[withheld]	NIGERIA	ACTIVE	2022-05-20	2022-05-20	None/0	None/None
8	[name withheld]	[withheld]	NIGERIA	ACTIVE	2022-05-20	2022-05-20	None/0	None/None

D-092 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, American University Nigeria Ltd/Gte (company id 736293), 22 October 2026, register API response, shown as formatted text · cited in Part 232 · https://borapp.cac.gov.ng/api/v1/bor/companies/736293/psc · retrieved 21 October 2026 · f865820a1dcb

Corporate Affairs Commission, Beneficial Ownership Register: API response shown as formatted text

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retrieved 2026-10-21

MARINE FLOAT LIMITED

RC 1397540 · status INACTIVE · PSC count 20
Registered address: No. 9, GONDER STREET, WUSE ZONE 1, ABUJA,

#	Name	Address	Nationality	Status	Date of PSC	Appointed	Shares/interest % (direct/indirect)	Voting % (direct/indirect)
1	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
2	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
3	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
4	[name withheld]	[withheld]		INACTIVE	2023-06-23	2023-06-23	None/None	None/None
5	[name withheld]	[withheld]		INACTIVE	2023-06-23	2023-06-23	None/None	None/None
6	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
7	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
8	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
9	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
10	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
11	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
12	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
13	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
14	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
15	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
16	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
17	[name withheld]	[withheld]		INACTIVE	2023-07-07	2023-07-07	None/None	None/None
18	[name withheld]	[withheld]		ACTIVE	2023-07-07	2023-07-07	None/None	None/None
19	[name withheld]	[withheld]		ACTIVE	2023-07-07	2023-07-07	None/None	None/None
20	[name withheld]	[withheld]		ACTIVE	2023-07-07	2023-07-07	None/None	None/None

D-093 · Corporate Affairs Commission (public BOR API), Beneficial Ownership Register, persons with significant control, Marine Float (company id 4077948), 22 October 2026, register API response, shown as formatted text · cited in Part 235 · https://borapp.cac.gov.ng/api/v1/bor/companies/4077948/psc · retrieved 21 October 2026 · 1bdf493885b2

Section D — Elections and the Courts

With Yar'Adua banned, the group needed someone that its members could rally round. My influence, hard work and selfless contributions to the Yar'Adua group as well as my loyalty to Yar'Adua and my youthfulness (I was then 46 years old) counted in my favour.

The task before me was daunting. My closeness to Tafida (as I used to call him) also meant that I would inherit both his goodwill and his ill-will. I knew that those who did not want Yar'Adua to become President could also stop me. But I was not deterred. I decided to run on the same ideas and vision that Yar'Adua had espoused during his candidacy – a strong, united, democratic and prosperous Nigeria.

Babagana Kingibe, a former member of the Yar'Adua group who became SDP Chairman because of the group's support, was also vying for the party's presidential ticket. So was newcomer Moshood Kashimawo Olawale Abiola, a wealthy businessman and newspaper publisher.

I contested and won the SDP presidential primary in Adamawa State in March 1993. Moshood Abiola, 55 years old, and Babagana Kingibe, 48, had also won in their respective states. Altogether, 27 of us from various states converged in Jos in March 1993 to contest the SDP Presidential ticket at the national convention of the party.

I campaigned on the need for a strong economy with agriculture as a top priority. I promised Nigerians that their collective interest would count first when far-reaching economic decisions were being taken. I said I would run a true federalism if elected President.

To stop Kingibe, whom we all believed had betrayed our group, the Yar'Adua group resolved to negotiate with Abiola. We would support Abiola's candidacy for the presidency in return for making me his running mate.

We met Abiola and his key advisers and agreed to go to the Jos convention to push for an Abiola-Atiku ticket. Thereafter, we would harmonize our campaign structures and finances.

At the end of the first ballot, Abiola came first with 3,617 votes. Kingibe came a close second with 3,225 votes. I came third with 2,066 votes.

We met again with Abiola. We agreed that I should step down for Abiola in the final round of voting. I agreed to subordinate my personal ambition for the sake of democracy. I was ready for any personal sacrifice that could end military rule in Nigeria.

In the two-way race between Abiola and Kingibe, Abiola triumphed with 2,683 votes to Kingibe's 2,456 votes. However, Abiola refused to honour the agreement to make me his running mate. He picked Babagana Kingibe.

Yar'Adua was angry over Abiola's betrayal. I knew it would be difficult to persuade him to support Abiola again. I was concerned about our party. Without the support of the Yar'Adua group, the SDP could lose the presidential election to the NRC whose Bashir Tofa, then 46, was generally thought to be inexperienced.

D-094 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.39 · cited in Parts 244 and 245 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

setting up a strong national party that would promote unity and stability and serve as a bulwark against military incursion into politics.

On August 19, 1998, the PDM and other groups came together to form the People's Democratic Party (PDP) as "a credible, nationwide, people-oriented and principled political party, enjoying the widest support throughout the Federal Republic of Nigeria".

I led a small group to identify a presidential candidate from the South-west that we could support. The Abubakar government sent an emissary to inform us that they wanted Olusegun Obasanjo. In the end, our group agreed to support Obasanjo's candidacy. A contact team was set up with Lawal Kaita, Sunday Afolabi, Ango Abdullahi, Titi Ajanaku and I as members.

We knew Obasanjo was respected internationally. He had retired long enough for him to be trusted by civilians and he was trusted by the military as one of their own. We were convinced that Obasanjo would make a good President.

After Obasanjo agreed to contest the PDP presidential primary, I went back to Adamawa to realize my long-time dream of governing my state. I was unanimously picked as the PDP governorship candidate for Adamawa State. Boni Haruna was my running mate. I won the January 9, 1999 governorship election, defeating my perennial rival, Bala Takaya of the All Nigeria People's Party.

The PDP held its national convention in Jos in January 1999 and Obasanjo defeated former Vice President Alex Ekwueme to become the party's candidate. He chose me as his Vice Presidential candidate. I was quite surprised as I had not shown any interest in the position. I wanted to govern my state but that was not God's will.

Our ticket was sold to the electorate as a team of two great personalities, the convergence of two generations and the bridging of the South/Christian and North/Muslim gulf. Obasanjo went on to win the February 27, 1999 presidential election, defeating former Secretary to the Government, Olu Falae, who ran on the AD/ANPP joint ticket.

D-095 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.44 · cited in Part 247 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b





At a campaign rally, 1999

When I became the Vice Presidential candidate, some people felt that Boni Haruna could not automatically take my place as the Governor-elect of Adamawa State. However, on May 14, 1999 the Supreme Court upheld Boni Haruna as Governor-elect. Haruna then named Bello Tukur as his deputy.

Obasanjo and I were sworn into office as President and Vice President respectively at a colourful ceremony in Abuja on May 29, 1999.

D-096 · Atiku Abubakar (atiku.org), My Life (memoir, PDF), November 2013, PDF p.45 · cited in Part 248 · http://atiku.org/aa/wp-content/uploads/2013/11/Atiku-MyLife.pdf · retrieved 22 October 2026 · 4fe4701df31b

Breaking | 9 years ago

Onyebuchi Ezigbo in Abuja

Former Vice-President Atiku Abubakar has formally resigned from the All Progressives Congress (APC), a party he joined hands with others to from in 2014.

In a statement Atiku personally signed Friday morning, he said his reason for quitting the ruling party was because of arbitrariness and unconstitutionality that have gripped the party.

“Be that as it may be, after due consultation with my God, my family, my supporters and the Nigerian people whom I meet in all walks of life, I, Atiku Abubakar, Waziri Adamawa, hereby tender my resignation from the All Progressives Congress while I take time to ponder my future,” he said.

Defending his reasons for quitting the APC, Atiku said that the injustices and failure to abide by its own constitution which had dogged the then Peoples Democratic Party (PDP), have now been replicated in the APC, while the PDP appears to have purged itself of the malice.

According to him, “While other parties have purged themselves of the arbitrariness and unconstitutionality that led to fractionalization, the All Progressives Congress has adopted those same practices and even gone beyond them to institute a regime of a draconian clampdown on all forms of democracy within the party and the government it produced.

“Only last year, a governor produced by the party wrote a secret memorandum to the president which ended up being leaked. In that memo, he admitted that the All Progressives Congress had not only failed to manage expectations of a populace that expected overnight â€˜changeâ€™ but has failed to deliver even mundane matters of governance.

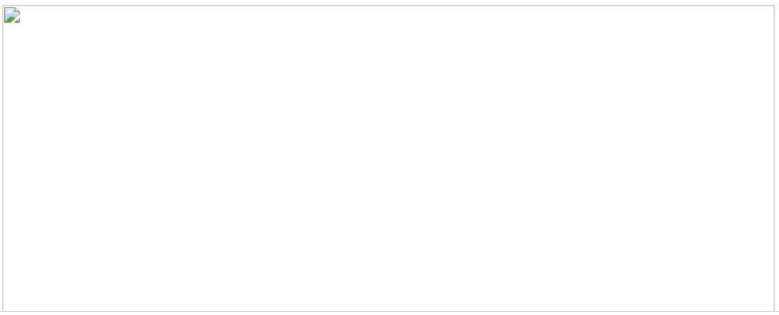
“Of the party itself, that same governor said Mr. President, Sir Your relationship with the national leadership of the party, both the formal (NWC) and informal (Asiwaju Bola Tinubu, Atiku Abubakar, Rabiu Musa Kwankwaso), and former Governors of ANPP, PDP (that joined us) and ACN, is perceived by most observers to be at best frosty. Many of them are aggrieved due to what they consider total absence of consultations with them on your part and those you have assigned such duties.

“Since that memorandum was written up until today, nothing has been done to reverse the treatment meted out to those of us invited to join the All Progressives Congress on the strength of a promise that has proven to be false. If anything, those behaviours have actually worsened.

“But more importantly, the party we put in place has failed and continues to fail our people, especially our young people. How can we have a federal cabinet without even one single youth.

“A party that does not take the youth into account is a dying party. The future belongs to young people.

“I admit that I and others who accepted the invitation to join the APC were eager to make positive changes for our country that we fell for a mirage. Can you blame us for wanting to put a speedy end to the sufferings of the masses of our people?”



D-097 · ThisDay, "At Last, Atiku Resigns from APC", 24 November 2017, saved web page, passage cited · cited in Parts 253 and 255 · https://thisdaylive.com/index.php/2017/11/24/at-last-atiku-resigns-from-apc · retrieved 21 October 2026 · c4a42c01f505

A fresh twist to Atiku's exit from APC emerged yesterday following the revelation that he left the ruling party since October 18.

Notwithstanding the discrepancy in the date of resignation and formal announcement of his exit, Atiku's letter, which was sent to the chairman of Jada 1Ward, reads: "I wish to inform you of my decision to resign my membership of the All Progressives Congress (APC) in this ward with effect from the date of this letter (October 18, 2017).

"I am resigning from a party we formed and worked so hard with fellow compatriots across the country to place in government. I had hope that the APC government will make improvements to the lives of our people and the continued existence and development of Nigeria as one indivisible nation. This hope has now been dashed.

"I am unable to reconcile myself with the dismal performance of the party in government, especially in relation to the continued polarization of our people along ethnic and religious lines, which is threatening our unity more than any other time in the recent past, and the unbearable hardship that our people are currently undergoing.

"As I said in 2006, it is the struggle for democracy, constitutionalism and service to my country and my people that are driving my choice. Let me emphasize, again, that this is not about me. We have to have a country before people can aspire to lead it.

"While wishing you well, let me express the hope that, in the near future, a substantial number of you will join forces with us to, once again, defeat impunity, and restore vision and purpose to the politics of our great country. Please accept the assurances of my highest regards."

Former Jigawa State Governor Sule Lamido has described Atiku's resignation from the APC as "a disgrace."

The ex-governor who spoke at the weekend during the inauguration of a Peoples Democratic Party (PDP) office in Ringim local government of the state, said: "If Atiku would quit this party it will be morally wrong for any Nigerian to continue to patronize the APC

"It is unfortunate that the APC that comprises of those seen as "saints" could be classified by Atiku as a symbol of poverty, betrayal, disrespectful and a dungeon of hell".

He pleaded with the former leaders of the PDP in the APC to retrace their steps.

He named Senate President Bukola Saraki, Sokoto State Governor Aminu Tambuwal, Kwara State Governor Abdulfatah Ahmed, Senator Rabi'u Musa Kwankwaso and Senator Aliyu Wammako.

He said: "We had known that sooner or later this would happen, because it is an amalgamation of strange bed fellows that formed the APC that people like Atiku felt he could support its course, yet today they have betrayed him and they will all betray you if you don't leave them", he declared.

But Accord Party chieftain Dr. Doyin Okupe advised opposition parties to form a coalition if they hope to defeat President Muhammadu Buhari and the APC in the 2019 general elections.

Okupe, a former presidential spokesman, said the Peoples Democratic Party (PDP), as presently constituted, is weak to upstage APC from power but should team up with other parties to realize the dream.

Okupe described Accord as a veritable third force that is blowing like a whirlwind across the Southwest Nigeria and the country at large, expressing confidence that the party would win the 2018 governorship election in Ekiti State.

He spoke in Ado-Ekiti, the Ekiti State capital, at the weekend during the election and inauguration of the party's State executive and the official adoption of Banjo Ojo as the governorship candidate for the 2018 election.

At the event, 500 members of the PDP, APC and Labour Party defected to the party and were received by the State chairman of the party, Chief Abiola Odeoba and National Chairman, Mr. Lawan Nalado.

Okupe said: "It took a coalition in 1998 to be able to send away military. The coalition crystallized into PDP, won election and held it for 16 years.

"It took a coalition of forces again in 2015 to be able to wrest power from the PDP and that is what Nigerians should do in 2019.

Image

D-098 · Sahara Reporters, PDP governors split over former VP Atiku's defection, 27 November 2017, saved web page, passage cited · cited in Parts 136, 157, 250, 255 and 256 · https://sahareporters.com/2017/11/27/pdp-governors-split-former-vp-atikus-defection · retrieved 22 October 2026 · 091552e6bd14

Before the commencement of voting, one of the aspirants and Governor of Sokoto State, Hon. Aminu Tambuwal had stepped down from the race and asked his supporters to vote for Atiku.

Tambuwal also congratulated the former vice president after he emerged victorious.
The National Leader of All Progressives Congress (APC) and frontline presidential aspirant, Senator Bola Ahmed Tinubu, has congratulated Atiku on his victory and welcomed him to the presidential contest in the 2023 general election.

In the result of the primary election announced by the Chief Returning Officer and former President of the Senate, Senator David Mark, Atiku polled 371 votes to defeat his main challenger and Governor of Rivers State, Mr Nyesom Wike, who scored 237 votes. Former President of the Senate, Dr Bukola Saraki came a distant third with 70 votes, while Governor of Akwa Ibom State, Mr Udom Emmanuel and his counterpart in Bauchi State, Senator Bala Mohammed scored 38 votes and 20 votes, respectively.

The delegates cast 763 votes; 12 votes were voided while the number of valid votes was 751.
A former Senate President, Senator Anyim Pius Anyim got 14 votes while Mr Sam Ohuabunwa and the only female aspirant, Terila Diana Oliver, got one vote each.

A former Governor of Ekiti State, Mr Ayo Fayose got zero, while the Publisher of Ovation, Mr Dele Momodu, also got zero votes.

Following the alleged inducement of delegates in the ongoing primaries being conducted by political parties, the operatives of the Economic and Financial Crimes Commission (EFCC) yesterday stormed the venue of the PDP national convention in Abuja.

The officers who were in red jackets with the “EFCC” crested at the back, were seen in their numbers walking around and inside the venue.

Some of them were caught on camera searching the bags of some delegates.
Before the commencement of the voting, Tambuwal withdrew from the race and urged his supporters and delegates to vote for Atiku.

He said having consulted widely across the country, he decided to withdraw from the race for posterity.

Dr Nwachukwu Anakwenze and Mr Mohammed Hayatu-Deen also withdrew from the race.

While Hayatu-Deen withdrew on Friday, Anakwenze announced his withdrawal during his remarks at the venue of the convention yesterday.

Anakwenze, however, urged the delegates to vote for aspirants that can develop the country.
In his acceptance speech, Atiku pledged to unite the country, which he said, has been divided by the APC-led administration.

“Today, we are making another history which we believe will bring fundamental changes in the country, both by providing adequate security and fixing the economy,” he said.

He described the election as one of the freest and a milestone to bring about democratic changes in Nigeria.
Atiku sought the cooperation of his fellow contestants, promising to give them a sense of belonging in his administration.

He promised to deal decisively with insecurity and revive the economy.
Atiku also appealed to all aggrieved members of the party to return to the party, adding that the internal conflict resolutions would be reactivated to address and resolve all disputes.

D-099 · ThisDay, "Atiku Defeats Wike, Becomes PDP Presidential Candidate", 29 May 2022, saved web page, passage cited · cited in Part 260 · https://thisdaylive.com/index.php/2022/05/29/atiku-defeats-wike-becomes-pdp-presidential-candidate · retrieved 21 October 2026 · 8e92c4eed406

He noted that he found it necessary to part ways due to the current trajectory the party has taken, which, according to him, diverges from the foundational principles it stood for.

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- The Opposition Has A Numbers Problem. Tinubu Has A Trust Problem›
- Timi Frank Alleges Plot Against Atiku, APC Campaign Council Denies Claim›
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The letter reads, "I am writing to formally resign my membership from the People's Democratic Party (PDP) with immediate effect.

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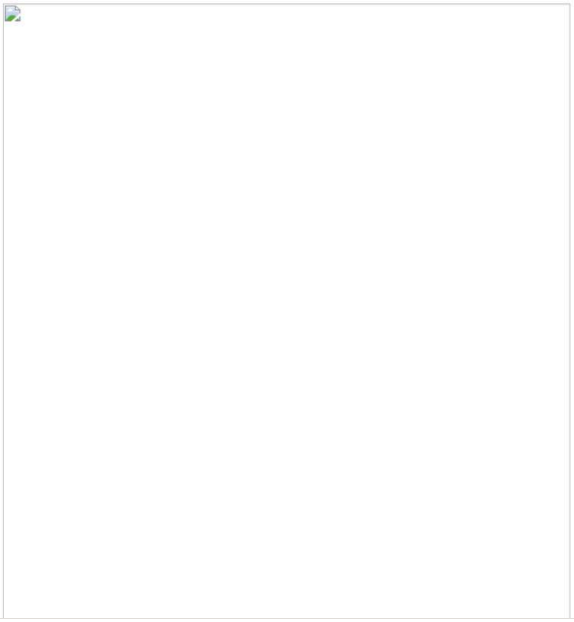
"I would like to take this opportunity to express my profound gratitude for the opportunities I have been given by the Party.

"Serving two full terms as Vice President of Nigeria and being a Presidential candidate twice has been one of the most significant chapters of my life. As a founding father of this esteemed Party, it is indeed heartbreaking for me to make this decision.

"However, I find it necessary to part ways due to the current trajectory the Party has taken, which I believe diverges from the foundational principles we stood for. It is with a heavy heart that I resign, recognizing the irreconcilable differences that have emerged.

"I wish the Party and its leadership all the best in the future. Thank you once again for the opportunities and support."

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D-100 · Channels Television, "Atiku Resigns From PDP", 16 July 2025, saved web page, passage cited · cited in Part 261 · https://www.channelstv.com/2025/07/16/breaking-atiku-resigns-from-pdp · retrieved 21 October 2026 · 4a3ad96662bc

By Nefishetu Yakubu

Abuja, May 27, 2026 (NAN) Former Vice-President Atiku Abubakar has emerged winner of the presidential primary election of the African Democratic Congress ahead of the 2027 general elections.

The News Agency of Nigeria (NAN) reports that Atiku polled 1,846,370 votes to defeat Rotimi Amaechi, who scored 504,117 votes, while Mohammed Hayatu-Deen secured 177,120 votes.

The results were announced on Wednesday in Abuja after the collation of votes from the nationwide presidential primary election conducted by the party.

Chairman of the Presidential Primary Election Committee, Chief Ikechi Emenike, said 2,527,977 registered members of the party participated in the exercise.

Emenike said the figures announced were results submitted by authentic party chairmen deployed to supervise the election in various states.

The Chief Returning Officer, Sen. Tunde Ogbeha, subsequently declared Atiku winner of the presidential primary election conducted across the federation.

In his acceptance speech, Abubakar congratulated other contestants and commended party members for what he described as a transparent and credible primary election process.

He said the ADC had demonstrated that democracy remained alive despite alleged intimidation and suppression of opposition parties in the country.

According to him, party members were allowed to freely express opinions, pursue ambitions and contest elective positions through transparent and credible democratic processes.

Abubakar described the ADC as a coalition of leaders united by sacrifices and compromises aimed at strengthening Nigeria's democracy.

He expressed concern over worsening insecurity, economic hardship, nepotism and political intolerance in the country.

The former vice-president said the primary election was not about winners and losers, but a collective effort to rescue Nigeria from misrule.

D-101 · News Agency of Nigeria, Atiku Abubakar wins ADC presidential ticket with 1.84m votes, May 2026, saved web page, passage cited · cited in Part 262 · https://nannews.ng/ticket-6/ · retrieved 22 October 2026 · 3039e91a08fd

INDEPENDENT NATIONAL ELECTORAL COMMISSION
2019 PRESIDENTIAL ELECTION
23RD FEBRUARY 2019

DECLARATION OF RESULTS

SN	NAME OF CANDIDATE	GENDE R	PARTY	VOTES RECEIVED	REMARKS
1	OSITELU ISAAC BABATUNDE	M	A	19,219	
2	ABDULRASHID HASSAN BABA	M	AA	14,380	
3	OMOYELE SOWORE	M	AAC	33,953	
4	CHIKE UKAEGBU	M	AAP	8,902	
5	SHIPI MOSES GODIA	M	ABP	4,523	
6	NWOKEAFOR IKECHUKWU NDUBUISI	M	ACD	11,325	
7	EZEKWESILI OBIAGELI KATRYN	F	ACPN	7,223	
8	MAILAFIA OBADIAH	M	ADC	97,874	
9	YABAGI SANI YUSUF	M	ADP	54,930	
10	NWACHUKWU CHUKS NWABUIKWU	M	AGA	4,689	
11	CHIEF UMENWA GODWIN	M	AGAP	3,071	
12	OBAJE YUSUFU AMEH	M	ANDP	3,104	
13	DUROTOYE ADETOKUNBO OLUFELA	M	ANN	16,779	
14	SHITTU MOSHOOD ASIWAJU	M	ANP	3,586	
15	FASUA TOPE KOLADE	M	ANRP	4,340	
16	IBRAHIM ALIYU HASSAN	M	APA	36,866	
17	**BUHARI MUHAMMADU**	**M**	**APC**	**15,191,847**	**ELECTED**
18	SHITU MOHAMMED KABIR	M	APDA	26,558	
19	GBOR JOHN WILSON TERWASE	M	APGA	66,851	
20	YUSUF MAMMAN DANTALLE	M	APM	26,039	
21	OBINNA UCHECHUKWU IKEAGWUONU	M	APP	3,585	
22	DARA JOHN	M	ASD	2,146	
23	ANGELA JOHNSON	F	AUN	1,092	
24	DAVID ESOSA IZE-IYAMU	M	BNPP	1,649	
25	ABAH LEWIS ELAIGWU	M	CAP	1,111	
26	OJINIKA GEFF CHIZEE	M	CC	2,391	
27	ETIM EMMANUEL ISHIE	M	CNP	1,874	
28	UKONGA FRANK	M	DA	2,769	
29	AWOSOLA WILLIAMS OLUSOLA	M	DPC	5,242	
30	OSAKWE FELIX JOHNSON	M	DPP	14,483	
31	OKOTIE CHRISTOPHER OGHENEBRORIE	M	FRESH	4,554	
32	REV. (DR) ONWUBUYA	M	FJP	4,174	
33	AKHIMIEN DAVIDSON ISIBOR	M	GDPN	41,852	
34	EKE SAMUEL CHUKWUMA	M	GPN	4,924	
35	ALBERT OWURU AMBROSE	M	HDP	1,663	
36	MADU NNAMDI EDOZIE	M	ID	1,845	
37	CHUKWU-EGUZOLUGO SUNDAY CHIKENDU	M	JMPP	1,853	
38	FAGBENRO-BYRON SAMUEL ADESINA	M	KP	1,911	

D-102 · INEC, INEC 2019 presidential results, 2019, PDF p.1 · cited in Part 264 · https://www.inecnigeria.org/wp-content/uploads/2019/10/2019-GE-PRESIDENTIAL-ELECTION-RESULTS.pdf · retrieved 21 October 2026 · ebfd301f1542

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court

The Presidential Election Petition Tribunal, is expected to deliver its verdict in the coming days.

The Presidential Election Petition Tribunal, is expected to deliver its verdict in the coming days.

The Presidential Election Petition Tribunal Wednesday dismissed the argument by the All Progressives Congress (APC) that presidential candidate of the Peoples Democratic Party Atiku Abubakar was not a Nigerian by birth.

The tribunal said its power does not include determining the qualification of a petitioner in an election dispute.
[ad]
The court held that the respondents ought to file a cross-petition against the qualification of Abubakar for the February 23 presidential poll and not to use it as a defence.

Buhari had filed that in response to Abubakar's petition seeking Buhari's disqualification for not possession prerequisite academic qualifications for the office of President had urged the court to disqualify Abubakar on grounds that he was not a Nigerian.

According to Buhari and APC, Jada, the birthplace of Atiku in 1946was a Cameroonian territory and not part of northern Nigeria.
[ad]

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What Is the Citizen Code of Nigeria?

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22 October 2026

D-103 · The Guardian (Nigeria), Buhari, APC loses suit seeking Atiku's disqualification over citizenship, 2019, saved web page, passage cited · cited in Part 269 · https://guardian.ng/?p=1016649 · retrieved 22 October 2026 · bb72e4bedf32

Case Details

Suit Number:SC.1211/2019
Judges:IBRAHIM TANKO MUHAMMAD, CJN OLABODE RHODES-VIVOUR, JSC OLUKAYODE ARIWOOLA, JSC JOHN INYANG OKORO, JSC AMIRU SANUSI, JSC EJEMBI EKO, JSC UWANI MUSA ABBA AJI, JSC
Counsel:Dr. Livy Uzoukwu, SAN, Chief Chris Uche, SAN, Pius Akubo, SAN, Adebayo O. Adelodun, SAN and Saka Abimbola Isau, SAN for the Appellants; Yunus Ustaz Usman, SAN, O.A. Omonuwa, SAN, Prof Fabian Ajogwu, SAN, Sam Tomi Ologunorisa, SAN, T.M. Inuwa, SAN for the 1st Respondent; Wole Olanipekun, SAN, Yusuf Ali, SAN, Dr Alex Iziyon, SAN, A.B. Mahmoud, SAN and Prof. Osipitan, SAN for the 2nd Respondent; L.O. Fagabemi, SAN and Akin Olujinmi, SAN (with them, Chief Charles Edosomwan, Esq.; Chief Adeniji Akintola, Esq. and Nicholas Akintade Ladapo, Esq.) for the 3rd Respondent.

I. T. MUHAMMAD, C.J.N. (Delivering the Leading Judgment): On 30th October, 2019, when this appeal was argued, I pronounced judgment the same date after a conference of the Justices to the effect that the appeal lacks merit and was accordingly dismissed. I also informed parties that reasons for dismissing the appeal would be given in due course. The reasons are now ready and I will proceed to state them.

This appeal is against the judgment of the Court of Appeal,sitting as the Presidential Election Petition Court delivered on the 11th September, 2019 in petition No. CA/PEPC/002/2019. In the said judgment, the lower court dismissed the petition of the appellants holding that the petitioners could not prove any of the grounds contained in paragraph 15 of the petition as required by the law. The facts giving birth to this appeal are as summarized hereunder.

On 23rd February, 2019, the 1st respondent herein conducted Election in respect of the office of President of the Federal Republic of Ni...

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Tinubu Presidential Legal Team (TPLT)
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(c) The 2nd Respondent was not duly elected by majority of lawful votes cast at the Election.

(d) The 2nd Respondent was at the time of the Election not qualified to contest the Election.

The petitioners are seeking the following reliefs:

A. That it may be determined that the 2nd Respondent was not duly elected by a majority of lawful votes cast in the Election and therefore the declaration and return of the 2nd Respondent by the 1st Respondent as the winner of the Presidential Election conducted on the 25th day of February, 2023 is unlawful, wrongful, unconstitutional, undue, null and void and of no effect whatsoever.

B. That it may be determined that the return of the 2nd Respondent by the 1st Respondent was wrongful, unlawful, undue, null and void having not satisfied the requirements of the Electoral Act 2022 and the Constitution of the Federal Republic of Nigeria, 1999 (as amended) which mandatorily requires the 2nd Respondent to score not less than one quarter (25%) of the lawful votes cast at the Election in each of at least two-thirds of all the States in the Federation **AND** the Federal Capital Territory, Abuja.

C. That it may be determined that the 2nd Respondent was at the time of the election not qualified to contest the said election.

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D-105 · Presidential Election Petition Court (CTC via SabiLaw), Judgment, CA/PEPC/03, 04 and 05/2023 (certified true copy, scan), 6 September 2023, PDF p.487 · cited in Part 280 · https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf · retrieved 21 October 2026 · d0a89127f265

of facts raised in the respondents reply, there would be no need for the petitioners' reply brief. See *Oni & Anor. v. Oyebanji & Ors*. (2023) LPELR-60699 (SC); (2023) 13 NWLR (Pt. 1902) 507.

I have critically considered the arguments of parties contained in their respective briefs of arguments vis-à-vis the record of appeal. The affected paragraphs of the petition relates to allegation of wrongful cancellation of polling unit results in various Local Governments in Sokoto State without particulars, manipulation of results in unspecified polling units in some Local Government Areas of Kogi State, wrong result entered for the appellants in unspecified polling units in Borno State, criminal allegations against Hon. Adejoh and Governor Yahaya Bello without joining them as parties to the petition, open ended allegation of disqualification against the 2nd respondent and tying critical allegations of corrupt practices in the election to a statistician report prepared by one Mr. Samuel Oduntan (PW21) without serving the said report on the respondents along with the petition to enable them respond thereto. I am unable to agree with the appellants' argument that the lower court was wrong to have struck out the affected paragraphs for disclosing no particulars together with some replies in the appellants' reply brief which sought to bring in new evidence through the back door.

I uphold the decision of the lower court striking out the affected paragraphs and replies of the appellants for being vague, imprecise, lacking in particulars and seeking to ambush the respondent vide the petitioners' reply brief. The ruling of the lower court is unassailable and this court will not interfere. This issue is resolved against the petitioners.

Issue Six:

> Whether the lower court was not in error in its evaluation of the evidence of the appellants witnesses on the burden of proof and clear admission against interest made by the 1st respondent.

This issue turns on the averment of the 1st respondent in paragraph 8 of its reply to the appellant's petition that the appellants in this case won the contested election in 21 States out of the 36 States of the Federation, namely Adamawa, Akwalbom, Bauchi, Bayelsa, Borno, Delta, Ekiti, Gombe, Jigawa, Kaduna, Katsina, Kebbi, Kogi, Kwara, Nasarawa, Niger, Osun Sokoto, Taraba, Yobe and Zamfara States. The appellants contend that such averment is tantamount to admission against interest by the 1st respondent. They therefore question the declaration/return of the 2nd respondent as the winner of the said election.

On its part, the 1st respondent contended that its said admission is of no consequence having regard to the fact that the appellants scored 6,984,520 votes as against the 2nd respondent who scored 8,794,726 votes. That in determining the winner or loser in an election to the office of the President, the number of States won by a candidate does not merit any consideration, except in the context of geographical spread and ensuring compliance with the constitutional requirements.

In its evaluation of evidence on the issue, the court below, on page 8238 of the record had this to say:

> "The table referred to by the petitioners is the table of results declared by the 1st respondent. There is no other set of results placed before this court by the petitioners to form the basis of our finding of fact as to whether the declared result is wrong or not success or failure in an election depends on figures, which is in turn dependent on votes garnered by each candidate. So, where the complaint in an election petition is that the candidate returned did not poll majority of highest votes in the election to be returned, as contended here by the

D-106 · Supreme Court of Nigeria (law report reprint), Atiku v INEC (No 2) SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), 26 October 2023, PDF p.65 · cited in Part 282 · https://yusufali.net/reports/atiku_v_INEC_No2_2023_19_NWLR_pt1917.pdf · retrieved 21 October 2026 · 4aef40634a9a

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In the instant Petition, the Petitioners called 27 witnesses and tendered documents and exhibits. The main and crucial complaint of the Petitioners from the evidence placed before the court was the inability of the presiding officers employed and used by the 1st Respondent to upload and transmit the polling unit results to the 1st Respondent's Result Viewing Portal (I-ReV) and the electronic collation system. Of the 27 witnesses called by Petitioners, ten of them were presiding officers who manned some Polling Units on the election day. A look at their evidence will bring out the facts of how the presidential election was conducted in some of the Polling Units on 25th of February 2023. These witnesses are **PW12, PW13, PW14, PW15, PW16, PW17, PW18, PW23, PW24** and **PW25**.

The PW12 is **Egwumah Omachukwu**. The witness was on subpoena. He was the presiding officer in Polling Unit 017, Ward 03, Aba North of Abia State. His evidence is that the election was conducted at his Polling Unit and that at the end of the election, the results were recorded on the result sheet and duplicate copies given to the party agents at the Polling Unit. He stated that he had challenges in uploading the presidential election results from his Polling Unit to the IReV portal and electronic collation portal. When cross-examined, the PW12 testified that the election was peaceful and that it was the image of the result on Form EC8A that was supposed to be uploaded to the IReV portal. He further

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D-107 · Presidential Election Petition Court (CTC via SabiLaw), Judgment, CA/PEPC/03, 04 and 05/2023 (certified true copy, scan), 6 September 2023, PDF p.656 · cited in Part 284 · https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf · retrieved 21 October 2026 · d0a89127f265

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See also ***IFEANYICHUKWU OSONDU CO. LTD & ANOR V. AKHIGBE (1999) LPELR (SC).*** Those pleadings in Paragraphs 41-42 of the Petition having been abandoned are discountenanced.

In the same vein Paragraph 96 of the petition averred that Agents of the 2nd and 3rd Respondents disrupted the election, votes scored were not accurately recorded and that ballot papers were torn. The Petitioners averred that video recording shall be tendered. However, the video recording was not tendered in that regard. In this respect, the presumption in Section 167(d) of the Evidence Act, 2011, that they withheld the said video recording because it would be against them if tendered, shall also apply.

From the foregoing therefore, it is very clear and certain that the Petitioners have failed to prove that the 2023 Presidential election and the return of the 2nd Respondent was invalidated by reason of corrupt practices or non-compliance with the Electoral Act 2022.

Issue one is therefore resolved in favour of the Respondents and against the Petitioners.

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D-108 · Presidential Election Petition Court (CTC via SabiLaw), Judgment, CA/PEPC/03, 04 and 05/2023 (certified true copy, scan), 6 September 2023, PDF p.705 · cited in Part 287 · https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf · retrieved 21 October 2026 · d0a89127f265

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Europeans have maintained a deafening silence on the never-ending complaints of former President Donald Trump that the year 2020 Presidential election of the United States of America that saw him out of office was also a fraud, it may interest them to know that Sir (Justice) Lionel Brett, J.S.C., who made the comments cited approvingly by the Supreme Court in *Okumagba's case* was also a European.

I intend to stop here. I think I have said enough.

It is for these few additions but much more for the far more illuminating reasons advanced by my brother Haruna Simon Tsammani, J.C.A., in his rulings and judgments, which reasons I concur with without reservation, that I also hold all three consolidated petitions not proved and hereby enter an order dismissing all of them and affirm the declaration of the 2nd Respondent, Bola Ahmed Tinubu, by 1st Respondent as the person duly and properly returned winner of the 25th February 2023 Presidential election of this country and duly elected President of the Federal Republic of Nigeria.

I also abide by all the other consequential orders, including that as to costs, contained in the leading judgment.

BOLOUKUROMO MOSES UGO,
JUSTICE, COURT OF APPEAL.

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D-109 · Presidential Election Petition Court (CTC via SabiLaw), Judgment, CA/PEPC/03, 04 and 05/2023 (certified true copy, scan), 6 September 2023, PDF p.780 · cited in Part 289 · https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf · retrieved 21 October 2026 · d0a89127f265

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verdict of guilt after an indictment, trial and conviction. See *JONATHAN V. F.R.N (2019) LPELR- 46944(SC)* where the Supreme Court per AKAAHS. JSC considered the provisions of Section 17 of the Advance Fee Fraud and Other Related Offences Act and persuaded by the decisions of the various courts across the world held that civil forfeiture is an action in rem embarked upon when the interest of the Government is merely to recover the proceeds of unlawful activity. The Court also held that an application for interim forfeiture of property that is not predicated on conviction of the owner of the property would necessarily be an action in rem because it is the recovery of the property that the law aims at.

A forfeiture order by a foreign court can only be accepted and recognized by a court in Nigeria for the purpose of Section 137(1) (d) of the Constitution if it is made after an indictment, trial and conviction and properly proved as required by Section 249 of the Evidence Act. In addition, the conviction and sentence must be shown to have been a product of due process of law. Compliance with due process of law has to be determine by the procedure and standard set by Section 36 (5) and (6) of our Constitution. The forfeiture order being relied on by the petitioners has not been shown to be a result of a process similar to the one set by our Constitution for trial of a defendant for an offence.

The appellant's counsel relied on AUSTIN v. UNITED STATES, 509 U. S 602 (1993) and TIMBS V. INDIANA decided on 20th February, 2019. The forfeiture proceedings in the two cases were instituted as part of criminal proceedings after the conviction of the defendants. Secondly, forfeiture was regarded as punishment for the purpose of protecting the constitutional right of the defendants

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D-110 · Presidential Election Petition Court (CTC via SabiLaw), Judgment, CA/PEPC/03, 04 and 05/2023 (certified true copy, scan), 6 September 2023, PDF p.758 · cited in Part 290 · https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf · retrieved 21 October 2026 · d0a89127f265

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Section 134(2) of the 1999 Constitution talks of the highest number of votes cast at the election if the contest was among more than two candidates, as in the instant case, not majority of votes cast as propounded by the Petitioners. The 1st Respondent was therefore right from the results declared by her, in the absence of any rival or alternative result placed before this Court by the Petitioners, that the 2nd Respondent who scored 8,794,726 votes, as against 6,984,520 votes scored by the Petitioners in the Election, scored the highest number of lawful votes cast in the election. Issue 4 is accordingly resolved against the Petitioners and in favour of the Respondents.

Having resolved all the four issues against the Petitioners, I find that the Petitioners have not successfully proved any of the grounds as laid out in Paragraph 16 of their Petition. It is my conclusion that this Petition also lacks merit.

FINAL ORDERS

Having considered and decided that the three Petitions Nos. CA/PEPC/03/2023; CA/PEPC/04/2023 and CA/PEPC/05/2023 are all devoid of merit, the three Petition are hereby dismissed. Accordingly, I affirm the declaration and return of Bola Ahmed Tinubu by the Independent National Electoral Commission (INEC) as the duly elected

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D-111 · Presidential Election Petition Court (CTC via SabiLaw), Judgment, CA/PEPC/03, 04 and 05/2023 (certified true copy, scan), 6 September 2023, PDF p.749 · cited in Part 291 · https://sabilaw.org/wp-content/uploads/2023/09/Judgment-of-the-Presidential-Election-Petition-Court.-1.pdf · retrieved 21 October 2026 · d0a89127f265

Court therefore grants Mr. Abubakar's application under 28 U.S.C. § 1782. CSU is directed to respond to Mr. Abubakar's subpoena in the time and manner provided for below. In reaching this conclusion, the Court emphasizes that it is expressing no view on the merits of Mr. Abubakar's claims regarding President Tinubu's graduation from CSU, or on the validity of the Nigerian election. Nor is the Court taking any position on what any of the documents or testimony from CSU may or may not ultimately show. These are all matters for the Nigerian courts to resolve under Nigerian law, and it is not appropriate for this U.S. Court to opine on such issues or attempt to predict how foreign courts might ultimately rule if and when they are presented with any evidence from CSU. The issue presented to this Court is much more limited: whether, under the applicable U.S. law and the federal rules of discovery, Mr. Abubakar is entitled to the production of documents and testimony that he seeks from CSU. The Court finds that he is. This decision is in line with the underlying purpose of 28 U.S.C. § 1782 to promote judicial assistance to foreign courts and comports with the liberal discovery standards under the Federal Rules of Civil Procedure, which encourage disclosure of potentially relevant information.

I. Background

A. Statutory Background and Purpose of 28 U.S.C. § 1782

The Court begins with some brief background and context to the statutory provision that Mr. Abubakar seeks to invoke. Section 1782 authorizes a district court to order a person or entity located within the district to give testimony or produce documents "for use in a proceeding in a foreign or international tribunal." 28 U.S.C. § 1782(a). Congress enacted the current version of the statute in 1964, though its origins date back to an 1855 law which authorized U.S. federal courts to assist foreign courts by compelling witnesses in the U.S. to provide testimony for a foreign

D-112 · US District Court N.D. Ill. (RECAP copy), Judge Maldonado memorandum opinion and order (Doc 54), 30 September 2023, PDF p.3 · cited in Part 292 · https://storage.courtlistener.com/recap/gov.uscourts.ilnd.436333/gov.uscourts.ilnd.436333.54.0.pdf · retrieved 21 October 2026 · 2eb78c3dddc2

ii. The appellants closed their case on 23rd June, 2023, the 2nd respondent on 3rd July, 2023, the 2nd and 3rd respondent on 5th July, 2023, while the lower court adjourned for judgment on 1st August, 2023 after adoption of the respective final written addresses. The lower court delivered its judgment on 6th September, 2023. The record of the respective proceedings already form part of the records this honourable court, as transmitted from the lower court. The proceeding for 23rd June, 2023, 3rd July, 2023, 5th July 2023 and 6th September, 2023 are hereby annexed as exhibits 4a, 5b, 5c and 5d, respectively.

iii. It was only on 1st August, 2023 that the 1st appellant commenced his action against the Chicago State University at the U.S. District Court for the Northern District of Illinois; In Re: Application of Atiku Abubakar for an Order Directing Discovery from Chicago University State Case No. 23-C-05099. Now shown to me, attached hereto and marked as exhibit 6 is a copy of the application dated 2nd August, 2023 filed at the U.S. District Court for the Northern District of Illinois.

iv. 2nd August, 2023, when the appellants commenced their application as per exhibit 6 above, is period of 155 days from the date the 2nd respondent was announced as winner of the presidential election on 1st March, 2023; 134 days from the date the appellants filed their petition on 21st March, 2023; 40 days from the date the appellants closed their case before the lower court on 23 June, 2023 and 24 hours after parties adopted their addresses before the lower court on 1st August, 2023.

v. 180 days from 21st March, 2023, when the appellants filed their petition, expired on 17th September, 2023.

vi. Dissatisfied with the judgment of the lower court delivered on 6th September, 2023, the appellant filed a notice of appeal at the Registry of the lower court, containing 35 grounds. Now shown to me, attached hereto and marked as exhibit 7, is a copy said notice of appeal.

vii. The appellants have suppressed the material dates referred to in (iii) supra, for obvious reasons.

viii. Throughout the supporting affidavit to the appellant's motion, they deliberately omitted/ left out the day they commenced their against the Chicago State University at the US District Court. On 7th September, 2023, a day after the lower court delivered its judgment, the 1st appellant held a press conference, whereat he described the decision of the lower court as being "bereft of substantial justice." Now shown to me, attached hereto and marked as exhibit 8, are certified true copies of the newspaper reports.

12. I have read exhibit C attached to the appellant's affidavit and I know that it reads thus on its first page:

"This is the discovery deposition of Caleb Westberg in the above titled cause before Gwendolyn Bedford, a Certified Shorthand Reporter within and for the County of Cook, State of Illinois, taken at the offices of Dechert LLP, 35 West Wacker, Suite 3400, Chicago, Illinois held on the 3rd day of October, 2023 at 10:30 am.

D-113 · Supreme Court of Nigeria (law report reprint), Atiku v INEC (No 2) SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), 26 October 2023, PDF p.90 · cited in Part 293 · https://yusufali.net/reports/atiku_v_INEC_No2_2023_19_NWLR_pt1917.pdf · retrieved 21 October 2026 · 4aef40634a9a

"Evidence given by a witness in a judicial proceeding, or before any person authorized by law to take it" as used in S. 46 of the. Evidence Act, 2011 refers to evidence given by a witness in legally authorized adjudicatory proceedings. It is the evidence of a witness in such proceedings that can be admitted as evidence in subsequent judicial proceedings subject to the satisfaction of the conditions prescribed in the Proviso to subsection (I) therein. The proceedings in the law office of 1st appellant's Lawyer in Chicago in which Gwendolyn Bedford, the Certified Shorthand reporter recorded Carl Westberg's oral deposition is not an adjudicatory proceeding. Therefore, in Nigeria, the deposition does not qualify as evidence given by a witness in a judicial proceeding or before any person authorized by law to take it.

In the USA, a deposition is a device available to parties in a civil suit to obtain testimony from a witness under oath prior to trial. It is part of the discovery process by which parties gather facts and information to enable them be better prepared at trial to present or prosecute their case. It involves the taking of sworn, out of court, oral testimony of a witness that may be reduced into a written transcript for later use in court or for discovery purposes. They are almost always conducted outside court by the lawyers themselves, with no judge present to supervise the examination. Any party may use a deposition to contradict or impeach the testimony given by the deponent as a witness or for any other purpose allowed by the US Federal Rules of Evidence.

A witness deposition made in another count0' cannot be automatically received as evidence in the Nigerian Courts. Beings a deposition from another country, it can be received as evidence in Nigerian courts only if it satisfies the requirements for use of foreign affidavits in Nigeria prescribed by S. 110 of the Evidence Act, 2011 and the general requirements for admission of all forms of evidence in Nigeria prescribed in other provisions of the Evidence Act and other laws of Nigeria. The rules of procedure of courts in other countries do not apply in Nigeria. However, Nigerian courts in applying their own rules of procedure can choose to be guided by the principles of application of equivalent provisions in foreign rules of court. This restatement follows our decisions on the same point in South Atlantic Petroleum Ltd v. Minister of Petroleum Resources (2014) 4 NWLR (Pt. 1396) 24 at 40 and *B.M. Ltd. v. Woermann-Line* (2009) 13 NWLR (Pt. 1157) 149 at 176.

S. 110 of the Evidence Act, 2022 provides as follows: -

> "Any affidavit sworn in any country other than Nigeria before -
>
> (a) a Judge or Magistrate, being authenticated by the official seal of the court to which he is attached, or by a notary public; or
>
> (b) the duly 'authorized officer in the Nigerian Embassy, High Commission or Consulate in that Country, may be used in the court in a cases where affidavits are admissible".

It is glaring from this provision that a deposition or affidavit sworn in another country must be authenticated as prescribed by law before it can be used in a court in Nigeria. A reading of the deposition sought to be adduced as fresh evidence, exposes that it is not authenticated by the seal of the authority before whom it was sworn. The Certified Shorthand Reporter before whom the deposition was made did not authenticate the deposition with her seal. She merely signed her Certificate of Reporter bearing her name and number at page 126 of exhibit C. Being a deposition from another country to be used in Nigeria, authentication by the oath administrator is mandatory.

A deposition from another country to be used in a court in Nigeria should *prima facie* bear features of authentication such as the official seal of the court where it is sworn and the

D-114 · Supreme Court of Nigeria (law report reprint), Atiku v INEC (No 2) SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), 26 October 2023, PDF p.179 · cited in Part 295 · https://yusufali.net/reports/atiku_v_INEC_No2_2023_19_NWLR_pt1917.pdf · retrieved 21 October 2026 · 4aef40634a9a

Resolution:

By section 135(1) of the Electoral Act, 2022, an election shall not be liable to be invalidated by reason of non-compliance with the provisions of this Act if it appears to the Election Tribunal or court that the election was conducted substantially in accordance with the principles of the Act and that the non-compliance did not affect substantially the result of the election. From the provision of the Electoral Act stated above, it is crystal clear that a petitioner seeking to nullify an election on the ground of non-compliance, must not only lead evidence to prove the non-compliance but must also show to the court how the non-compliance substantially affected the outcome of the election. A petitioner in this situation must therefore adopt a kind of double barrel approach, you don't fire one barrel and leave the other intact. Both must be fired together at the same time. See *Buhari v. Obasanjo* (2005) 7 SC (Pt.1) 1; (2005) 13 NWLR (Pt. 941) 1, *Ucha v. Elechi* (2012) 13 NWLR (Pt. 1317) 330.

From the evidence as can be garnered from the record, the judgment of the court below and the arguments of both parties this appeal, one thing is very clear and that is: the appellants abandoned the duty imposed on them to lead credible evidence to prove non-compliance but relied solely on the failure of the 1st respondent to transmit result real time to the IReV Portal. According to the appellants, this was enough to nullify the election of the 2nd respondent. What exactly is the IReV Portal? The court below held that the IReV is not a collation system. This court, in *Oyetola v. INEC* (2023) LPELR-60392 (SC); (2023) 11 NWLR (Pt. 1894) 125 made it clear that there is a difference between a collation system and the IReV portal though both are part of the election process. Whereas the collation system is made up of the centres where results are collated at various stages of the election, the INEC Result Viewing Portal is to give the public the opportunity to view the polling unit results on the election day. What this means is that where the IReV portal fails, it does not stop the collation of results which up to the last election was manually done. The failure or malfunctioning of the IReV deprives the public and even election administrators and monitors the opportunity of viewing the portal and comparing the result collated with the ones transmitted into the IReV. Truth must be told, the non-functioning of the IReV may also reduce the confidence of the voting public in the electoral process.

My Lords, the Electoral Act empowers the 1st respondent to determine the electronic devise to be used during election and their purpose. The lower court held that the IReV is not a collation system and I agree. I refer to paragraph 93 of the 1st respondent's Guidelines and Regulation for the Election which provides that:

> "Where the INEC hard copy of collated results from the immediate lower level of collation does not exist, the collation Officer shall use electronically transmitted results or results from the IReV portal to continue collation. When none of these exists, the collation officer shall ask for duplicate hardcopies issued by the commission to the following in the order below –
> (i) The Nigeria Police Force; and
> (ii) Agents of political parties."

Paragraph 93 of 1st respondent's Guidelines and Regulations reproduced above shows clearly that recourse to the electronically transmitted result for the purpose of collation will only arise where the hardcopy of the result sheets does not exist. Given when the electronically transmitted result or the result on the IReV portal does not exist, the Commission will ask for the copies handed over to the Nigeria Police or agent of political parties. The elaborate arrangement made by the 1st respondent for collation of results is to make sure that at every

D-115 · Supreme Court of Nigeria (law report reprint), Atiku v INEC (No 2) SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), 26 October 2023, PDF p.57 · cited in Part 296 · https://yusufali.net/reports/atiku_v_INEC_No2_2023_19_NWLR_pt1917.pdf · retrieved 21 October 2026 · 4aef40634a9a

point of collation, there is a result either from the hard copy with INEC, or electronically transmitted copy, or IReV portal copy or a hard copy given to the Nigeria police and finally a copy given to the political parties. I think I can confidently say, and in agreement with the respondents that the unavailability of the election result on the IReV portal for whatever reason cannot be a ground upon which an election could be nullified, particularly as it is not the case of the appellants that the hard copies of the result sheets did not exist at any level of collation.

My Lords, having failed to prove its petition by the conventional method known to this court, the appellants urged this court to depart from several decisions of this court on ways of proving non-compliance. They have not shown that those judgments were reached *per incuriam* or that there was any miscarriage of justice.

Section 137 of the Electoral Act relied upon by the appellants for their failure to prove non-compliance in the manner we are used to, provides:

> "137. It shall not be necessary for a party who alleges noncompliance with the conduct of elections to call oral evidence if originals or certified true copies manifestly disclose the non-compliance."

The above provision has not absolved a petitioner of the need to lead credible evidence to prove non-compliance. It states clearly that oral evidence may not be necessary if and only if originals or certified true copies manifestly disclose the non-compliance. In this case, the appellants have not demonstrated the originals or certified true copies of documents they want the court to rely on. Given where such documents are tendered in evidence, it has to be shown that they manifestly disclose the non-compliance.

On the whole, it is my well-considered opinion which accords with the views of the court below that the failure to transmit results to the IReV did not affect the result of the election. Accordingly, this issue is resolved against the appellants.

Issue Two:

This issue is whether the lower court was right in its interpretation of the provisions of section 134(2)(b) and section 299 of the Constitution of the Federal Republic of Nigeria, 1999 (as) amended) in holding that securing one-quarter of the total votes cast in the Federal Capital Territory, Abuja is not a Constitutional requirement for the valid return of a candidate as duly elected President of the Federal Republic of Nigeria. In his argument, the learned senior counsel urged this court to interpret the word "AND" in section 134(2)(b) of the Constitution conjunctively and not disjunctively which will make it compulsory for a candidate to score 1/4 or 25% of votes cast in the Federal Capital Territory before he can be President of the Federal Republic of Nigeria. The respondents argue otherwise.

My Lords, on pages 8234 to 8235 of vol. 10 of the record of appeal, the lower court made the following decision:

> "As expressly stated in section 299 of the Constitution, for the purposes of fulfilling the requirements of section 134(2) (b) of the Constitution, for the return of a presidential candidate as duly elected, the Federal Capital Territory, Abuja, is to be treated as one of the States in the calculation of two-thirds of the States of the Federation. Such that if the candidate polls 25% or one-quarter of votes in two-thirds of 37 States of the Federation (FCT Abuja inclusive), the presidential candidate shall be deemed to have been duly elected, even if he fails to secure 25% of the votes cast in the Federal Capital Territory, Abuja as the 2nd respondent did."

D-116 · Supreme Court of Nigeria (law report reprint), Atiku v INEC (No 2) SC/CV/935/2023, [2023] 19 NWLR (Pt 1917), 26 October 2023, PDF p.58 · cited in Parts 296 and 297 · https://yusufali.net/reports/atiku_v_INEC_No2_2023_19_NWLR_pt1917.pdf · retrieved 21 October 2026 · 4aef40634a9a

INDEPENDENT NATIONAL ELECTORAL COMMISSION
Plot 436 Zambezi Crescent, Maitama District, Abuja

PRESIDENTIAL AND NATIONAL ASSEMBLY ELECTIONS FOR JAN, 2027 - PRESIDENTIAL

FINAL LIST OF CANDIDATES

SN	PARTY	STATE	POSITION	NAME OF CANDIDATE	PWD	AGE	GENDER	QUALIFICATION(S)	REMARKS
1	AA	NIGERIA	Presidential	RUFAI ADEKUNLE OMO-AJE	None	71	M	FLSC WAEC	
		NIGERIA	Vice-Presidential	SHEHU HUSSAINI	None	56	M	FSLC G.S.S, Yabo F.C.E Zaria	
2	ADP	NIGERIA	Presidential	ABBAS-BIN ALIYU	None	44	M	FSLC SSCE BSC	
		NIGERIA	Vice-Presidential	IKE CHINAZAM	None	50	M	FSLC SSCE BNG	
3	APP	NIGERIA	Presidential	YUSUF KABIRU	None	54	M	FSLC SSCE NATIONAL DIPLOMA	
		NIGERIA	Vice-Presidential	OFORDILE PEACE EGOBIA	None	47	F	SSCE	
4	AAC	NIGERIA	Presidential	SOWORE OMOYELE	None	55	M	FSLC WAEC MASTERS DEGREE	
		NIGERIA	Vice-Presidential	MAGASHI HARUNA GARBA	None	49	M	FSLC WAEC LLB	
5	ADC	NIGERIA	Presidential	ABUBAKAR ATIKU	None	79	M	F.S.L.C. WASC MA. (INT. RELATIONS	
		NIGERIA	Vice-Presidential	AMAECHI CHIBUIKE ROTIMI	None	61	M	FSLC WAEC B.A. ENGLISH STUDIES	

Signed:

Rose Oriaran-Anthony
Secretary, INEC

D-117 · INEC, INEC 2027 presidential final list, 2026, PDF p.1 · cited in Part 302 · https://inecnigeria.org/ (2027 presidential final list of candidates) · retrieved 21 October 2026 · 11b0d78b5aab

Section E — Vice President, 1999 to 2007

H. National Economic Council

18. The National Economic Council shall comprise the following members-
- **a.** the Vice-President who shall be the Chairman;
- **b.** the Governor of each State of the Federation; and
- **c.** the Governor of the Central Bank of Nigeria established under the Central Bank of Nigeria Decree 1991 or any enactment replacing that Decree.

• Central bank

19. The National Economic Council shall have power to advise the President concerning the economic affairs of the Federation, and in particular on measures necessary for the co-ordination of the economic planning efforts or economic programmes of the various Governments of the Federation.

• Establishment of judicial council

I. National Judicial Council

20. The National Judicial Council shall comprise the following members-
- **a.** the Chief Justice of Nigeria who shall be the Chairman;
- **b.** the next most senior Justice of the Supreme Court who shall be the Deputy Chairman;
- **c.** the President of the Court of Appeal;
- **d.** five retired Justices selected by the Chief Justice of Nigeria from the Supreme Court or Court of Appeal;
- **e.** the Chief Judge of the Federal High Court;
- **ee.** the President of the National Industrial Court;
- **f.** five Chief Judges of States to be appointed by the Chief Justice of Nigeria from among the Chief Judges of the States and of the High Court of the Federal Capital Territory, Abuja in rotation to serve for two years;
- **g.** one Grand Kadi to be appointed by the Chief Justice of Nigeria from among Grand Kadis of the Sharia Courts of Appeal to serve in rotation for two years;
- **h.** one President of the Customary Court of Appeal to be appointed by the Chief Justice of Nigeria from among the Presidents of the Customary Courts of Appeal to serve in rotation for two years;
- **i.** five members of the Nigerian Bar Association who have been qualified to practice for a period of not less than fifteen years, at least one of whom shall be a Senior Advocate of Nigeria, appointed by the Chief Justice of Nigeria on the recommendation of the National Executive Committee of the Nigerian Bar Association to serve for two years and subject to re-appointment:

  Provided that the five members shall sit in the Council only for the purposes of considering the names of persons for appointment to the superior courts of record; and

- **j.** two persons not being legal practitioners, who in the opinion of the Chief Justice of Nigeria, are of unquestionable integrity.

21. The National Judicial Council shall have power to-
- **a.** recommend to the President from among the list of persons submitted to it by-
  - **i.** the Federal Judicial Service Commission, persons for appointment to the offices of the Chief Justice of Nigeria, the Justices of the Supreme Court, the President and Justices of the Court of Appeal, the Chief Judge and Judges of the Federal High Court, the President and Judges of the National Industrial Court, and
  - **ii.** the Judicial Service Committee of the Federal Capital Territory, Abuja, persons for appointment to the offices of the Chief Judge and Judges of the High Court of the Federal Capital Territory, Abuja, the Grand Kadi and Kadis of the Sharia Court of Appeal of the Federal Capital Territory, Abuja and the President and Judges of the Customary Court of Appeal of the Federal Capital Territory, Abuja;
- **b.** recommend to the President the removal from office of the judicial officers specified in sub-paragraph (a) of this paragraph and to exercise disciplinary control over such officers;

• Supreme/ordinary court judge removal

D-118 · Constitute Project, Constitution of Nigeria 1999 (rev. 2011), 2011, PDF p.127 · cited in Part 316 · https://www.constituteproject.org/constitution/Nigeria_2011.pdf · retrieved 22 October 2026 · e3197781baa2

(c) the Attorney-General of the Federation and Minister of Justice;

(d) the Minister of Industry;

(e) deputy chairman, National PlanningCommission;

(f) the Secretary to the Government of the Federation;

(g) the Governor of the Central Bank of Nigeria;

(h) the Special Adviser to the President on Economic Affairs;

(i) four other members to be appointed by the President;

(j) the Director-General of the Bureau of Public Enterprises.

(b) capitalise its assets;

(c) borrow money and issue debenture stocks; and

(d) sue and be sued in its corporate name.

PART II

National Council on Privatisation Establishment and composition, etc.

9. Establishment and membership of the National Council on Privatisation

of this Act, a commercialised enterprise shall operate as a purely commercial enterprise and may, subject to the general regulatory power of the Govern-

ment of the Federation-

(a) fix the rates, prices and charges for goods and services it provides;

(1) There is hereby established the National Council on Privatisation (in this Act re- terred to as "the Council").

(2) The Council shall consist of-

(3) Notwithstanding the provisions of subsection (2) of this section, the Council may co-opt the supervising Minister of an affected public enterprise to attend relevant meet- ings of the Council.

(4) The supplementary provisions contained in the Third Schedule to this Act shall have effect with respect to the proceedings of the Council and other matters contained in the Schedule.

D-119 · Federal Republic of Nigeria (PolicyVault copy), Public Enterprises Act 1999 (second copy), 1999, PDF p.6 · cited in Part 317 · https://www.policyvault.africa/wp-content/uploads/policy/NGA1733.pdf · retrieved 22 October 2026 · e52982f20970

components 4 (telecommunications) and 6 (water).

1. General privatization support, to assist the Bureau of Public Enterprises (BPE) in its programs for sector reform and privatization. (US$ 43.2 million)
2. Institutional support to BPE through technical advisory assistance .(US$ 57.21 million)
3. Privatization consensus building through public relations campaigns for members of the legislature and the public at large. (US$ 66.47 million)
4. Telecommunications sector reform, including through the development of a National Telecommunications policy, legal and regulatory reform, institutional strengthening of the Nigerian Communications Commission, and privatization of the Nigerian Telecommunications Company . (US$ 18.49 million)
5. Power Sector Reform, through development of a National Power Policy, legal and regulatory reform, restructuring of the National Electric Power Authority (NEPA), and privatization of entities formed from NEPA. (US$ 25.23 million)
6. Financing for restructuring of the Lagos State Water Corporation and private sector participation . (US$ 14.36 million)

d. Comments on Project Cost, Financing, Borrower Contribution, and Dates:

The project was approved on June 14, 2001 for SDRs 90.2 million (US$114.29 million equivalent). Additional financing was to be provided by the government, USAID and DFID . Slow implementation led to a three-year delay in the closing date; two years after a 2005 restructuring of the project, followed by an additional year in 2008. The only change in targets introduced at the time of the 2005 restructuring was a reduction in the target number of enterprises to be privatized from around 100 to 75 (ICR, para 9). In the end, an estimated US$23 million was cancelled, primarily reflecting delays in project execution . Bank database shows the historical disbursement equivalent to US$110.64 million. The ICR does not provide information on actual government or other financiers' contribution.

3. Relevance of Objectives & Design:

a. Relevance of Objectives:

The project was one of the first projects in Nigeria after re-engagement with the country in 1999 with the transition from military to democratic rule. The new government's economic strategy was focused on economic recovery and growth, institutional reforms and market liberalization . Privatization of state-owned enterprises was a key element of that strategy. The Bank's Interim Country Strategy Note in 2001 was in sync with the government's strategy and included, among others, technical assistance to provide advisory services for the government's privatization program, including divestiture in major infrastructure sectors such as telecommunications and electric power. The urgency and priority of market liberalization and of an increasing role of the private sector in the Nigerian economic context has remained throughout the eight-plus year implementation period of the project. To conclude, the relevance otf the project's objectives was and remains high.

b. Relevance of Design:

With its focus on technical assistance and institutional development the project was well-designed to address the issues - poor performance of public enterprises (PE), inadequate policy and regulatory frameworks, excessive government intervention, and weak capacity to implement reforms . Also, a facilitating legal framework had been put in place in 1999 with the creation of a National Council on Privatization (NCP), chaired by the Vice President, to oversee the privatization program, and its secretariat, the Bureau of Public Enterprises (BPE), as implementing agency. But the project was also very complex and ambitious with several agencies involved in implementation and numerous vested interest to be dealt with . One expression of the complexity of the project was the large number and at times overlapping nature of the key performance indicators in the PAD; some indicators were also poorly defined. These issues were resolved only in 2005 when the project had to be restructured. The restructuring involved scaling up the successful telecommunications component, especially to provide more rural access, reducing the allocation for the slowly progressing privatization program, increasing the allocation for emergency spending in the water sector, and refocusing the reform program in the electric power sector, which was experiencing serious delays . The risks and difficulties associated with power sector reform were also not well factored into the design . Still, on balance, the relevance of design is rated substantial.

D-120 · World Bank IEG, Nigeria Privatization Support Project: ICR Review, 14 July 2011, PDF p.2 · cited in Part 322 · https://documents.worldbank.org/curated/en/571471474572030652/pdf/000020051-20140624202211.pdf · retrieved 22 October 2026 · 1ce5d1f3ed9e

that, ongoing work with LSWC be supported under the Second National Urban Water Project.

24. ***Balance of Project Funds Cancelled:*** Based on projected disbursements to the end of the project on December 31, 2009 an amount of US$23 million of project funds was cancelled. This cancellation reflected, inter alia: (i) delays to execution of key transaction advisory contracts – particularly in power and energy sectors; (ii) significantly reduced disbursements against the Gas-to-Power activities incorporated into the project as a result of the 2005 restructuring; (iii) downward revision to estimated costs of FCTWB activities.

25. ***Other Donor Participation:*** USAID new Country Strategy resulted in a change of priorities in Nigeria towards social sector objectives and termination of the USAID support to the privatization program. However, DFID did introduce a Pounds Sterling 7 million capacity building program with BPE that coordinated closely with the PSP. The DFID support focused on specialized technical assistance – including financing of legal advisory services and the case study review of selected privatizations which has been a key input to the preparation of this ICR.

2. Key Factors Affecting Implementation and Outcomes

2.1 Project Preparation, Design and Quality at Entry

26. ***Project Preparation***. As part of the project preparation, the sector background was studied, the main sector issues were analyzed in depth, and the Government strategies to deal with these issues were also considered. There was urgency on part of the FGN to put this project in place, as it was in support of one of the key components of the new government's economic strategy which was focused on economic recovery and growth through macro-economic stability, institutional governance reforms and market liberalization. Soon after assuming power in June 1999, the Obasanjo administration signaled its strong commitment to privatization of state-owned enterprises as a critical element of this economic strategy. A number of actions underscored this commitment: (a) the creation in July 1999 of the NCP chaired by the Vice President of Nigeria, reporting directly to the President; (b) the early adoption of a list of major PEs to be privatized - including notably in electric power and telecommunications; and (c) the restructuring of BPE under strengthened leadership in 1999. Further, President Obasanjo approached the President of the World Bank Group very soon after coming to office, requesting support for early implementation of key PE divestitures, notably in power and telecoms.

27. ***Project design***. The project was ambitious in scope – targeting key legal, regulatory, institutional reforms allied to a transactions advisory agenda that targeted, inter alia, privatizations in major infrastructure sectors that had a prolonged reputation of poor performance at both management and service delivery levels. While this broad program – involving initially three and then a fourth key implementing agents (BPE, NCC, LSWC, FCTWB) – was well grounded in legal framework and strongly supported by a statutory executive authority (via the National Council on Privatization – NCP), as with most privatization initiatives, it nevertheless remained a high risk reform. The project – aware from experiences elsewhere and based on specific Nigerian diagnostic - sought to respond to these challenges through an extensive program of capacity building and training, technical assistance and communications outreach. The complexity and

D-121 · World Bank, Nigeria Privatization Support Project: Implementation Completion and Results Report (ICR1418), 28 February 2011, PDF p.19 · cited in Part 322 · https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf · retrieved 22 October 2026 · ae51b861e33e

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Government approves sale of shares in 11 oil companies
05 October, 2004, 15:02

The National Council on Privatisation (NCP) on 4 October approved the liquidation of two insolvent, government-owned companies, Nigeria Paper Mills Limited, Jebba and Nigeria Sugar Company, Bacita.

The proceeds from their liquidation would be used to offset their respective liabilities.

The decision was taken at the 38th meeting of the NCP, which took place at the State House in Abuja. The meeting was presided over by its Chairman, Vice President Atiku Abubakar.

The Council also approved modalities for divesting Federal Government shares in 11 oil service companies through private placement to be issued by the Bureau for Public Enterprises (BPE). The Federal Government, through the Nigeria National Petroleum Corporation (NNPC) has 36 40 percent shareholding in these companies.

Other decisions reached by the NCP include:

Approval for Afribank Nigeria Plc to offer its shares for subscription before sale of Government shares

Approval for BPE to sell 357,22 bonus shares of NAL Bank Plc belonging to the Federal Government

Liquidation of Nigeria Hotels Limited following the sale of its assets such as Ikoyi Hotels, Carterers Court and the Lees Road Properties, all in Lagos (the liquidation exercise would commence after the sale of its other subsidiaries like Central Hotel, Kano and Ikoyi Chalets)

Privatisation (by BPE) of Abuja International Hotels, currently managed by Le Meridien Hotels

De-listing the Federal Medical Centre, Gombe from privatisation to partial commercialisation.

The NCP is the highest decision and policy-making organ of Governments privatisation programme. It reports directly to the President.

Related Articles:

BPE sets date for sale of refineries

Atiku allays fears over privatisation

Progress of Privatisation

Bureau of Public Enterprises (BPE): Making privatisation a reality

President Obasanjo outlines economic reform agenda

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concessions
Achievements of the Bank of Industry
Federal Executive Council deliberates on tax reforms
2005 Budget targets jobs and economic empowerment
Government approves sale of shares in 11 oil companies
FG, Virgin Atlantic sign agreement on national airline
SEC investigates sham dividends
New export guidelines approved
SEC offers incentive to banking sector
Gas reserves hit 187 trillion cubic feet

D-122 · State House, nigeriafirst.org, National Council on Privatisation meeting, article 3085 (Wayback capture of 21 October 2004), 2004, saved web page, passage cited · cited in Part 329 · https://web.archive.org/web/20041021003853id_/http://www.nigeriafirst.org:80/article_3085.shtml · retrieved 22 October 2026 · 26e91de43179

- The CBN will also develop a liquidity forecasting framework, with assistance from the IMF, to strengthen its daily open market operations, and withdraw as needed public sector deposits from commercial banks.
- The CBN will also move to a wholesale Dutch auction system by end-February 2006, with a view to achieving a convergence of the DAS and Inter-bank rates (a structural assessment criterion).

Medium Term Macroeconomic Policy

The Government expects to continue implementing the reform program in the medium term so as to build on the achievements of the short term. The framework will be based on the following assumptions:

- Crude oil production is expected to rise to 2.6 Mb/d in 2007 and 2.7 Mb/d in 2008.
- The oil price based fiscal rule will continue to underpin the budgeting process; the projected benchmark price in 2007 and 2008 is $30 per barrel, subject to the concurrence of the National Assembly.
- The targeted primary expenditure of the Federal Government in 2007 and 2008 is estimated at about 10 percent of GDP.
- Efforts will be made to bring down the non-oil primary deficit to about 38 percent in 2007-2008.
- The monetary program in the medium term will continue as envisaged under the short term program with regard to broad monetary targets, the MRR and inflation.

5. **Structural reforms are being intensified**. In this context, 21 enterprises are listed for privatization or concessioning in 2005 and 2006, while the Government is also establishing regulatory authorities for the relevant sectors to provide oversight functions for these sectors. The enterprises targeted for privatization include the following:

- The State Telecommunications Company, NITEL is being prepared for offer for sale; the opening of the financial bid will be done by December 2005.
- A new Power Sector Act was signed into law in March 2005, paving the way for the reform and privatization of the National electricity company (NEPA). The government will unbundle NEPA into 18 successor companies by end December 2005, i.e. into generation, transmission and distribution companies. A regulatory commission was set up during the second quarter of 2005 as part of the preparation for privatization (structural assessment criterion).
- The Port Harcourt refinery would be offered for sale, with the opening of the financial bid expected by December 2005
- The sale of Government shares in Afribank will be completed in 3 Q 2005
- Steyr Assembly Plant would be offered for sale by 4Q 2005
- Eleme Petrochemical Company would be brought to point of sale by 4Q 2005
- Eleven oil service companies will be offered for sale in 2006

D-123 · IMF, Nigeria: Request for a Two-Year Policy Support Instrument (CR 05/432), December 2005, PDF p.40 · cited in Parts 334, 336 and 353 · https://www.imf.org/external/pubs/ft/scr/2005/cr05432.pdf · retrieved 22 October 2026 · ebeed1cefcd0

Most of the editors at that forum were quite hostile. Understandably. After covering the activities of government for so many ye having a ring-side seat to the criminal mismanagement of the economy, it is difficult to trust the head of any agency appoi government. The interesting thing was that the hostility was not limited to the Lagos-Ibadan journalists. Some of the harshest q came from a journalist representing the *Daily Trust*. Obviously, the opposition to privatisation is not limited to any part of the co exhibits federal character. But El-Rufai stood his ground on that occasion and even his most aggressive traducers had to gru accept that he did his best to lift the veil on many aspects of the programme.

For me, the high point of last year's parley came when one of the editors hit the director-general with a point blank question: "I that Vice President Atiku Abubakar is buying up the country using fronts?" You could have heard the proverbial pin drop w question sunk in. Call it what you will - rumour, speculation, guess - the thinking that Atiku is exploiting the privatisation progra his personal advantage has been swirling within and outside the corridors of power for quite a while. And so we all waited for Rufai would say. He wasted no time before diving into the question. The BPE, he said, has absolutely no evidence that the VP any of the things that are whispered against him. But, El-Rufai went on, "we are not God, we can only deal with the facts disposal". I thought that answer was very brave of him. Mosts public servants in his position would have automatically become cheer leaders and would have sworn on their father's graves that the very idea of associating the VP with such unseemly acti sacrilegious. But El-Rufai did not take the path well travelled, the gleaming road paved with obsequious sycophancy.

For reasons which are well known, El-Rafai has been off the public radar for some time now. Ever since the President ordered shut up in the thick of the messy public disagreement between the BPE and the Ministry of Aviation over the "Airwing" deal, has been uncharacteristically silent. For a man used to speaking his mind, and who does not shirk public battles over the priva programme, who, in fact seems to enjoy the often bitter exchanges over different aspects of the programme, this imposed tac must be difficult. Which was why I looked forward to listening to him hold forth on his pet cause again.

Fact is, it is difficult to remain on the fence when the subject is privatisation. It is, therefore, no surprise that our opin privatisation - whether it is necessary, the best way to go about it and the record of BPE in implementing this critical programm as plentiful and as diverse as our views on the performance and prospects of the Super Eagles. The selling of government inte critical public agencies cannot be otherwise. The stakes are high and the issue is fundamentally ideological. For the maj Nigerians who are outside the power loop, privatisation is the closest thing to the much-talked about sharing of the national c with a critical difference: the cake is being monopolised by a few "oppressors".

Having taken some political science courses almost twenty years ago at Nsukka taught by respected leftists such as Prof. Ok Nnoli and former ASUU President Asisi Asobie, a healthy, almost instinctive suspicion of "IMF prescriptions" such as privatisa been part of my intellectual make-up for quite a while. But I have arrived at the conclusion, after a long and tortuous journey, th is no real alternative to privatisation in the Nigerian context. Some folks still insist on peddling that old chestnut that privatisatio another name for selling off the nations wealth, the so-called "family silver", to a few well connected persons. Some others say public utilities are being purchased by the same people who destroyed them. My response is that in the absence of a bloody rev privatisation is simply making the best of a tragic situation.

Beyond that, I see no sense in being a part owner of NITEL or NEPA when these "demons" have demonstrated beyond a sh doubt that they will NEVER be exorcised while government remains in charge. And the earlier these utilities are extricated grasp the better. We can argue, in fact we should argue about the procedures and the logistics of privatisation, but anyone wh that Nigeria should not privatise is a Cold War anachronism who might do well to relocate to North Korea, nuclear missiles, hun all. The GSM revolution, despite is many problems, has shown what is possible. Two million new lines, thousands of jobs and t convenience and joy of having a phone lines, disruptions notwithstanding, shows that privatisation can make a difference.

It is common to see privatisation as a reactionary enterprise, a project whose clear objective is to strengthen the status quo properly executed, it may actually be a harbinger of a new order in Nigeria. Consider this fact: opposition to privatisation does come from groups like the labour unions who are against it for ideological reasons and self-interest. A lot of the virulent hostilit from those who have been feeding fat on the inefficiencies that plague these government utilities. These persons have a stak preservation of the status quo. Every NEPA big shot who makes millions from selling generators, every traditional ruler who can minister to send him a little "chop money" of N10m, every idle manager who does no job but lives half of the year in Europe on payer's money fears privatisation because no self-respecting capitalist intent on profit can allow such things go on. For me as who has given up on government long ago, anything done to provide service, even at a slighty higher price, is certainly worth it.

Rather than stop this unlikely revolution, it is best to keep the pressure on government so that the process remains transparent rules are obeyed. Also, regulation is key in order to ensure that Nigerians are not enslaved by new monopolies or du Unfortunately NCC is doing a very poor job of regulating the communication industry.

D-124 · Bureau of Public Enterprises, Paul Nwabuikwu, "El-Rufai's unlikely revolution", The Guardian, reproduced on the Bureau's site (Wayback capture of 10 April 2003), 2003, saved web page, passage cited · cited in Parts 105 and 338 · https://web.archive.org/web/20030410191513id_/http://www.bpe.gov.ng:80/documents/News%20Flash/El-Rufai's%20unlike%20revolution.htm · retrieved 22 October 2026 · 54e57ee4cfe3

(i) support transparent and effective implementation of the Federal Government of Nigeria#s privatization program, as a basis for fostering accelerated economic growth;
(ii) [through] expanded private investment and improved efficiency in the productive sectors, and in infrastructure;
(iii) create an enabling environment for private sector participation and competition in infrastructure services, notably in telecommunications and electric power.

Revised Project Development Objectives (as approved by original approving authority)
The objectives were not revised.

(a) PDO Indicator(s)

Indicator	Baseline Value	Original Target Values (from approval documents)	Formally Revised Target Values	Actual Value Achieved at Completion or Target Years
Indicator 1 :	Expanded private sector investment and Employment: (Value quantitative or Qualitative)			
Value quantitative or Qualitative)	600 PEs at federal level.	About 100 public enterprises in agriculture, services and infrastructure will be transferred to private ownership	Privatization of 75 public enterprises as specified in the MTR	165 privatizations taken to the point of sale with 109 transactions completed generating US$1.89 billion.
Date achieved	12/16/2002	06/28/2005	04/06/2004	12/05/2009
Comments (incl. % achievement)	Achieved			
Indicator 2 :	Increased private participation and efficiency in infrastructure: (Value quantitative or Qualitative)			
Value quantitative or Qualitative)	No private sector involvement in telecommunications and power.	NITEL will be privatized and competition will be introduced from 2001. NEPA will be restructured by 02. Some Gencos concessioned'01-02 - Other sold'03-06; Discos privatized'03-04; tender for PPP of LSWC end'01.		NITEL had been privatized with FGN. FGN cancelled the sale after successful company failed to fulfill post privatization commitments. 16 unified access service licenses and 4 digital mobile licenses have been issued.
Date achieved	12/16/2002	06/28/2005		12/31/2009
Comments (incl. % achievement)	Mostly Achieved: Electricity and Telecommunications legal and regulatory initiatives completed after delay at Parliament. Power Sector Reform was re-launched in October'10 with the FGN issuance of a Policy Statement.			

D-125 · World Bank, Nigeria Privatization Support Project: Implementation Completion and Results Report (ICR1418), 28 February 2011, PDF p.7 · cited in Parts 341 and 343 · https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf · retrieved 22 October 2026 · ae51b861e33e

107. *LSWC:* Various issues affected the performance of procurement management under this project component. This included management/coordination, frequent turnover of project staff including Procurement Officers after capacity building etc. Most of the cost estimates prepared by it were always far lower than the prices quoted during the bidding process. This made it impossible to conclude the bidding process smoothly and award the contracts. Overall, performance of LSWC was moderately unsatisfactory.

108. *FCTWB:* The performance of FCT Water Board component in financial management was moderately satisfactory and all outstanding advances were retired over the last six months of the project, as reflected in the final Financial Management Report of June 2010. Financial statements for annual audits were produced and submitted timely, and the banking arrangements were adequate. The project's internal control systems required some improvements with respect to accounting and audit staffing arrangement, safeguarding of project assets, financial transaction procedures, segregation and supervision of accounting duties.

(c) Justification of Rating for Overall Borrower Performance
Rating: Moderately Satisfactory.

109. In light of the Government and implementing agencies performance as discussed above, the overall performance of the Borrower is assessed as moderately satisfactory.

6. Lessons Learned

a) Important factors for the success of a project

110. Having a political champion at the senior Government level is an important factor for the success of a project, as was the strong legal and institutional foundations put in place for the implementation of the reform.

111. It is also clear that more careful calibration of the employment effects of a privatization program and communication of this to stakeholders would have served to strengthen buy-in from those affected by the reform. More specifically, it is unlikely in the first phase of post privatization when, for the most part, cost reduction and shedding of surplus labor is critical to longer-term competitiveness that direct employment effects are going to be positive. The indirect employment effects, as has been evidenced most significantly in telecommunications sector, are where the real job growth potential lies. As the economy liberalizes and productivity in different sectors improves with the inflow of private sector, value addition in those sectors most impacted does have new opportunities to grow and generate more sustained employment creation. This message and programs – both communication and skills retraining and adjustment – need to be more carefully integrated into privatization implementation activities.

b) Implementation

112. *Inter-Agency Coordination:* Effective inter-agency coordination and management of the different institutional agendas and interests across the infrastructure sectors are important for the smooth implementation of a project. This was seen to be particularly relevant for the successful realization of the Power, Gas-to-Power and to a lesser extent transport sector objectives.

D-126 · World Bank, Nigeria Privatization Support Project: Implementation Completion and Results Report (ICR1418), 28 February 2011, PDF p.39 · cited in Part 344 · https://documents.worldbank.org/curated/en/715281468291904149/pdf/ICR14180ICR0P01fficial0use0only0910.pdf · retrieved 22 October 2026 · ae51b861e33e

-3-Telnet Consortium

BIDDING

1st Round.

-1-Investors International(London) Limited. -- **$907 Million**

-2-Newtel Consortium -- **$720 Million**

-3-Telnet Consortium --**$660.62 Million**

2nd Round(Final)

-1-Investors International(London) Limited. -- **$1.317 Billion**

-2-Newtel Consortium -- **$1.070 Billion**

-3-Telnet Consortium --**$1.310 Billion**

Summary:

Preferred Bidder **Investors International(London) Limited**

Reserved Bidder : **Telnet Consortium**

Tuesday 14th NOVEMBER 2001

Meeting for the finalisation of Transaction Document

Time : 11.00am

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Thursday, December 13, 2001 4:44 PM

D-127 · Bureau of Public Enterprises, Transaction Monitor Details for NITEL (Wayback capture of 28 March 2002), 2002, saved web page, passage cited · cited in Part 348 · https://web.archive.org/web/20020328020650id_/http://www.bpe.gov.ng:80/Templates/Trans_Details.htm · retrieved 22 October 2026 · eae590501eda

relevant guidelines guiding the activities of the National Council on Privatisation. The key Heads of terms for the transaction were at every point approved by the NCP. The evaluation process and criteria and the evaluation report leading up to the final interviews with 3 short-listed companies and the emergence of Pentascope as the Preferred Bidder were also approved by the Chairman of the Council.

Prior to the approval by the Chairman of the Council, His Excellency the Vice President, the evaluation report prepared by the Bureau's advisers, PricewaterhouseCoopers of London, was presented to the NITEL Board on January 15, 2003, and after debate duly approved by the Board. Following this, the draft Management Contract Agreement was also presented to the Board on January 16, 2003 by the legal advisers, Messrs Greenberg Traurig of New York, and Udo Udoma & Belo-Osagie in Lagos. Amendments were made by the Board at the end of which the Board adopted the draft Agreement. After the initial round of interviews conducted, some proposed personnel were found to be insufficiently qualified for the positions, and upon the decision of the representatives of the Board together with the Bureau, were rejected and replacements requested.

It is therefore extremely disingenuous for some senior members of this same Board would chose to assert that due process was not followed in the process. It is unfortunate that people who were party to a decision made by the Board subsequently turn around to discredit the process. It is doubly unfortunate because such individuals have avenues for cross checking the efficacy of the process followed without having to court cheap popularity by trying to determine government policy on the pages of newspapers. The Bureau will not be deterred by these events, and the NCP will not succumb to such blatant blackmail. Such events only strengthen our resolve that the shape of the proposed changes is entirely in order.

The government has severally signaled its resolve to ensure that the old and discredited practices do not continue by insisting on

D-128 · Bureau of Public Enterprises, Director-General's speech at the Pentascope signing (Wayback capture of 3 April 2003), 2003, PDF p.9 · cited in Part 350 · https://web.archive.org/web/20030403063447id_/http://www.bpe.gov.ng:80/documents/DG's%20Speech-pentascope.pdf · retrieved 22 October 2026 · 6cbaf4025e48

Indicative Timetable of Activities

DATE	ACTIVITY
	Invitation stage
16 November	Publication of Information Memorandum
21 December	Submission of Applications "Application Date" (Corporate details and signed Bidder Compliance Certificate to be supplied)
21 December	Payment of Deposits "Deposit Date" (deposit funds to have cleared into Nominated Account)
	Pre-qualification stage
8 January	Notification of Qualified Bidders
12 January	Formal Notification of Auction Date
	Auction stage
17 January	Auction Date
	Grant stage
January/ February	Provisional Award Notice Notification of Award of DML Award of DMLs and payment of Licence Fee within 14 days

1.2 POLICY BACKGROUND

Under previous governments the Nigerian telecommunications sector lacked a coherent and consistent policy administration. Though the Federal Government in 1992 passed Act [1] Number 75 to establish the Commission and proceeded to inaugurate a Board of Commissioners in 1993, the Military government dismissed the Board in 1994. Subsequently the Commission operated as a department of the Ministry of Communications with the Military Communications Minister as the *de facto* licensing authority.

Licences were generally issued without any open competitive process or following established procedures. There was little or no spectrum management in the previous award of mobile licences. Contrary to international best practice, no obligations were imposed on the licensees as to roll out targets, geographical spread of services or grade of service.

These irregularities and the arbitrariness in the licence award process together with the new democratic government's commitment to facilitating the development of the mobile telecommunications sector have led to the initiation of a fresh award process. The Commission is keen to optimise the use of the radio spectrum, which is a finite and valuable national resource in order to meet objectives for the Nigerian telecommunications market. The auction represents a fair, open and transparent licensing process offering an equal

[1] Formally referred to as "Decree" by virtue of the fact that it was enacted by a military government.

D-129 · Nigerian Communications Commission, Information Memorandum: Digital Mobile Licensing, 14 Dec 2000, 14 December 2000, PDF p.11 · cited in Part 355 · https://ncc.gov.ng/media/554/view · retrieved 22 October 2026 · ac2bd9b23750

NIGERIAN COMMUNICATIONS COMMISSION

Qualified Bidders for the Digital Mobile Licence Auction
January 9, 2001

The Nigerian Communications Commission confirms Qualified Bidders for the Digital Mobile Licence Auction

Engineer Ernest C A Ndukwe, Chief Executive of the NCC, today confirmed that all five applicants for the Digital Mobile Licence Auction have qualified to participate.

Engineer Ndukwe said "I am pleased to announce that the Commission has been able to qualify all of the applicants and are on track for the auction to commence next week. We will be contacting the qualified bidders at the end of the week to provide final details of the arrangements for the auction".

The Qualified Bidders are:

Econet Wireless Nigeria Limited;
United Networks Mobile Limited;
MTN Nigeria Communications Limited;
Communication Investments Limited;
MSI-Celtel Nigeria Limited.

Econet Wireless Nigeria Limited is a consortium comprising of Econet Wireless International Limited, First Independent Networks and Transnet.

The majority shareholder in United Networks Mobile Limited is Beleggiingsmaatschappij Yvrebo BV (the name of this Company is being changed to Orascom United Networks Holdings), which is a holding company owned by Orascom Telecom Holding SA E, UBA Trustees Limited and United Networks Holdings Limited.

MTN Nigeria Communications Limited has MTN International Limited as its main shareholder with Equitinvest Limited and Muhammed Sani Bello (Col Retd) as partners.

Communication Investments Limited is a Nigerian Company with Dr Mike Adenuga Jnr as the major shareholder and has Detecon GmbH as its technical partner.

MSI-Celtel Nigeria Limited is a consortium made up of the following institutional investors; MSI Cellular Investments (Nig) BV; Monarch Communications Limited; Capital Alliance Nigeria; Capital Alliance Private Equity Limited; Alpine Investment Services Limited.

D-130 · Nigerian Communications Commission, Qualified Bidders for the Digital Mobile Licence Auction, 9 January 2001, PDF p.1 · cited in Part 356 · https://ncc.gov.ng/media/577/view · retrieved 22 October 2026 · c61779d9ca04

NIGERIAN COMMUNICATIONS COMMISSION

Digital Mobile Licence Auction – Final Result

The Nigerian Digital Mobile Licence auction concluded successfully at the end of Auction Day 3 Round 5. The Successful Bidders are:

Communication Investments Limited.
Econet Wireless Nigeria Limited.
MTN Nigeria Communications Limited

According to the Auction Rules concerning the conclusion of the auction at the end of the Ascending Bid Phase:

"each Successful Bidder will be required to pay a Final Price equal to the Announced Price in the Last Round where each Successful Bidder responded YES."

The Final Price therefore to be paid by each of the three Successful Bidders is :

USD $285,000,000 (285 Million).

In addition, Nitel/Mtel will also pay the same Final Price USD $285,000,000.

Although the Announced Price in the End Round was USD $300,000,000 (300 Million), the two unsuccessful bidders were not willing to pay more than USD $285,000,000. It is therefore appropriate that the winners should pay this price – the auction has been designed to deliver the ideal outcome: the strongest bidders have come through the process.

The Government has raised over USD $1 billion, more than twice the original budget expected. Consequently the Government will be able to use the funds raised for the public benefit.

The NCC's advisors, Radio Spectrum International (RSI) together with Charles River Associates (CRA), Chief Afe Babalola and Paul Usoro have provided invaluable support to the Commission throughout this process which has been praised by the bidders as efficient, well organised and transparent. The thorough preparation by all involved, including many Commission staff members, has been a significant factor in the success of this Auction. All the bidders have commended the Commission and its advisors on the smooth running operation of the auction.

Although some of you have suggested the high licence fees would lead to higher final prices for Nigerian consumers, this is not the case. The winning bidders in this auction have prepared very detailed business plans and have much experience in delivering mobile telephony services. The fact that we will have four operators keenly contesting the market

D-131 · Nigerian Communications Commission, Digital Mobile Licence Auction: Final Result, January 2001, PDF p.1 · cited in Part 357 · https://ncc.gov.ng/media/572/view · retrieved 22 October 2026 · 9c05919f2aae

Results for the Auction of Fixed Wireless Access (FWA) Licence

Overall results of the FWA Licensing Process As At August 19, 2002.
The following table provides an overview of the outcome of the FWA Licensing Process.

It details the bidders that have been awarded the licences for each region.

S/N	Region	Licensee(s)
1	Abia	Rainbownet
		Megatech Software
2	Adamawa	U.B.A Capital & Trust Limited
3	Akwa Ibom	Megatech Software
		Pime Global
4	Anambra	Choffan Communications
		Rainbownet
5	Bauchi	U.B.A Capital & Trust Limited
6	Bayelsa	Netco Services Limited
		Global Communications Network
7	Benue	Benue Investment & Property Co
		B.I.G Communications
8	Borno	U.B.A Capital & Trust Limited
9	Cross River	U.B.A Capital & Trust Limited
10	Delta	Cyberspace
		U.B.A Capital & Trust Limited
11	Ebonyi	Rainbownet
		U.B.A Capital & Trust Limited
12	Edo	Gold-Jay Enterprises
13	Ekiti	Odu'a Investment Company
		U.B.A Capital & Trust Limited
14	Enugu	Rainbownet
		Wideways Limited
15	Gombe	U.B.A Capital & Trust Limited
16	Imo	Rainbownet
		U.B.A Capital & Trust Limited
17	Jigawa	Musty Digital & Security Systems
		U.B.A Capital & Trust Limited
18	Kaduna	Startech Connections
		U.B.A. Capital & Trust
19	Kano	Horizon Broadcasting & Telecommunications
		Startech Connections
		Megatech Engineering
20	Katsina	U.B.A Capital & Trust Limited
21	Kebbi	U.B.A Capital & Trust Limited
22	Kogi	U.B.A Capital & Trust Limited
23	Kwara	U.B.A Capital & Trust Limited

D-132 · Nigerian Communications Commission, Results for the Auction of Fixed Wireless Access Licence, 19 Aug 2002, 19 August 2002, PDF p.1 · cited in Part 358 · https://ncc.gov.ng/media/563/view · retrieved 22 October 2026 · 25a8b3ebe24d

Commission as at the cutoff date for the reporting period.

Subscriber / Teledensity

This section contains the sum total of all active telephony subscribers and teledensity as calculated on monthly and annual basis. Teledensity is defined as the number of active telephone connections per one hundred (100) inhabitants living within an area and is expressed as a percentage figure.

- Monthly
- Annual (2002 - 2025)

| MONTH | Aug'26 | Jul'26 | May'26 | Apr'26 | Mar'26 | Feb'26 | Jan'26 | Dec'25 | Nov'25 | Oct'25 | Sep'25 | Aug'25 | Jul'25 | Jun'25 | May'25 | Apr'25 | Mar'25 | Feb'25 | Jan'25 | Dec'24 | Nov'24 | Oct'24 | Sep'24 | Aug'24 | Jul'24 | Jun'24 | May'24 | Apr'24 | Mar'24 | Feb'24 | Jan'24 | Dec'23 | Nov'23 | Oct'23 | Sep'23 | Aug'23 | Jul'23 | Jun'23 | May'23 | Apr'23 | Mar'23 | Feb'23 | Jan'23 | Dec'22 | Nov'22 | Oct'22 | Sep'22 | Aug'22 | Jul'22 | Jun'22 | May'22 | Apr'22 | Mar'22 | Feb'22 | Jan'22 | Dec'21 | Nov'21 | Oct'21 | Sep'21 | Aug'21 | Jul'21 | Jun'21 | May'21 | Apr'21 | Mar'21 | Feb'21 | Jan'21 | Dec'20 | Nov'20 | Oct'20 | Sep'20 | Aug'20 | Jul'20 | Jun'20 | May'20 | Apr'20 | Mar'20 | Feb'20 | Jan'20 | Dec'19 | Nov'19 | Oct'19 | Sep'19 | Aug'19 | Jul'19 | Jun'19 | May'19 | Apr'19 | Mar'19 | Feb'19 | Jan'19 | Dec'18 | Nov'18 | Oct'18 | Sep'18 | Aug'18 | Jul'18 | Jun'18 | May'18 | Apr'18 | Mar'18 | Feb'18 | Jan'18 | Dec'17 | Nov'17 | Oct'17 | Sep'17 | Aug'17 | Jul'17 | Jun'17 | May'17 | Apr'17 | Mar'17 | Feb'17 | Jan'17 | Dec'16 | Nov'16 | Oct'16 | Sep'16 | Aug'16 | Jul'16 | Jun'16 | May'16 | Apr'16 | Mar'16 | Feb'16 | Jan'16 | Dec'15 | Nov'15 | Oct'15 | Sep'15 | Aug'15 | Jul'15 | Jun'15 | May'15 | Apr'15 | Mar'15 | Feb'15 | Jan'15 | Dec'14 | Nov'14 | Oct'14 | Sep'14 | Aug'14 | Jul'14 | Jun'14 | May'14 | Apr'14 | Mar'14 | Feb'14 | Jan'14 | Dec'13 | Nov'13 | Oct'13 | Sep'13 | Aug'13 | Jul'13 | Jun'13 | May'13 | Apr'13 | Mar'13 | Feb'13 | Jan'13 | Dec'12 | Nov'12 | Oct'12 | Sep'12 | Aug'12 | Jul'12 | Jun'12 | May'12 | Apr'12 | Mar'12 | Feb'12 | Jan'12 | Dec'11 | Nov'11 | Oct'11 | Sep'11 | Aug'11 | Jul'11 | Jun'11 | May'11 | Apr'11 | Mar'11 | Feb'11 | Jan'11 | Dec'10 | Nov'10 | Oct'10 | Sep'10 | Aug'10 | Jul'10 | Jun'10 | May'10 | Apr'10 | Mar'10 | Feb'10 | Jan'10 | Dec'09 | Nov'09 | Oct'09 | Sep'09 | Aug'09 | Jul'09 | Jun'09 | May'09 | Apr'09 | Mar'09 | Feb'09 | Jan'09 | Dec'08 | Nov'08 | Oct'08 | Sep'08 | Aug'08 | Jul'08 | Jun'08 | May'08 | Apr'08 | Mar'08 | Feb'08 | Jan'08 | Dec'07 | Nov'07 | Oct'07 | Sep'07 | Aug'07 | Jul'07 | Jun'07 | May'07 | Apr'07 | Mar'07 | Feb'07 | Jan'07 | Dec'06 | Nov'06 | Oct'06 | Sep'06 | Aug'06 | Jul'06 | Jun'06 | May'06 | Apr'06 | Mar'06 | Feb'06 | Jan'06 | Dec'05 | Nov'05 | Oct'05 | Sep'05 | Aug'05 | Jul'05 | Jun'05 | May'05 | Apr'05 | Mar'05 | Feb'05 | Jan'05 | Dec'04 | Nov'04 | Oct'04 | Sep'04 | Aug'04 | Jul'04 | Jun'04 | May'04 | Apr'04 | Mar'04 | Feb'04 | Jan'04 | Dec'03 | Nov'03 | Oct'03 | Sep'03 | Aug'03 | Jul'03 | Jun'03 | May'03 | Apr'03 | Mar'03 | Feb'03 | Jan'03 | Dec'02 | Nov'02 | Oct'02 | Sep'02 | Aug'02 | Jul'02 | Jun'02 | May'02 | Apr'02 | Mar'02 | Feb'02 | Jan'02 | Dec'01 | Nov'01 | Oct'01 | Sep'01 | Aug'01 | Jul'01 | Jun'01 | May'01 | Apr'01 | Mar'01 | Feb'01 | Jan'01 | Dec'00 | Nov'00 | Oct'00 | Sep'00 | Aug'00 | Jul'00 | Jun'00 | May'00 | Apr'00 | Mar'00 | Feb'00 | Jan'00 | Dec'99 | Nov'99 | Oct'99 | Sep'99 | Aug'99 | Jul'99 | Jun'99 | May'99 | Apr'99 | Mar'99 | Feb'99 | Jan'99 | Dec'98 | Nov'98 | Oct'98 | Sep'98 | Aug'98 | Jul'98 | Jun'98 | May'98 | Apr'98 | Mar'98 | Feb'98 | Jan'98 | Dec'97 | Nov'97 | Oct'97 | Sep'97 | Aug'97 | Jul'97 | Jun'97 | May'97 | Apr'97 | Mar'97 | Feb'97 | Jan'97 | Dec'96 | Nov'96 | Oct'96 | Sep'96 | Aug'96 | Jul'96 | Jun'96 | May'96 | Apr'96 | Mar'96 | Feb'96 | Jan'96 | Dec'95 | Nov'95 | Oct'95 | Sep'95 | Aug'95 | Jul'95 | Jun'95 | May'95 | Apr'95 | Mar'95 | Feb'95 | Jan'95 | Dec'94 | Nov'94 | Oct'94 | Sep'94 | Aug'94 | Jul'94 | Jun'94 | May'94 | Apr'94 | Mar'94 | Feb'94 | Jan'94 | Dec'93 | Nov'93 | Oct'93 | Sep'93 | Aug'93 | Jul'93 | Jun'93 | May'93 | Apr'93 | Mar'93 | Feb'93 | Jan'93 | Dec'92 | Nov'92 | Oct'92 | Sep'92 | Aug'92 | Jul'92 | Jun'92 | May'92 | Apr'92 | Mar'92 | Feb'92 | Jan'92 | Dec'91 | Nov'91 | Oct'91 | Sep'91 | Aug'91 | Jul'91 | Jun'91 | May'91 | Apr'91 | Mar'91 | Feb'91 | Jan'91 | Dec'90 | Nov'90 | Oct'90 | Sep'90 | Aug'90 | Jul'90 | Jun'90 | May'90 | Apr'90 | Mar'90 | Feb'90 | Jan'90 | Dec'89 | Nov'89 | Oct'89 | Sep'89 | Aug'89 | Jul'89 | Jun'89 | May'89 | Apr'89 | Mar'89 | Feb'89 | Jan'89 | Dec'88 | Nov'88 | Oct'88 | Sep'88 | Aug'88 | Jul'88 | Jun'88 | May'88 | Apr'88 | Mar'88 | Feb'88 | Jan'88 | Dec'87 | Nov'87 | Oct'87 | Sep'87 | Aug'87 | Jul'87 | Jun'87 | May'87 | Apr'87 | Mar'87 | Feb'87 | Jan'87 | Dec'86 | Nov'86 | Oct'86 | Sep'86 | Aug'86 | Jul'86 | Jun'86 | May'86 | Apr'86 | Mar'86 | Feb'86 | Jan'86 | Dec'85 | Nov'85 | Oct'85 | Sep'85 | Aug'85 | Jul'85 | Jun'85 | May'85 | Apr'85 | Mar'85 | Feb'85 | Jan'85 | Dec'84 | Nov'84 | Oct'84 | Sep'84 | Aug'84 | Jul'84 | Jun'84 | May'84 | Apr'84 | Mar'84 | Feb'84 | Jan'84 | Dec'83 | Nov'83 | Oct'83 | Sep'83 | Aug'83 | Jul'83 | Jun'83 | May'83 | Apr'83 | Mar'83 | Feb'83 | Jan'83 | Dec'82 | Nov'82 | Oct'82 | Sep'82 | Aug'82 | Jul'82 | Jun'82 | May'82 | Apr'82 | Mar'82 | Feb'82 | Jan'82 | Dec'81 | Nov'81 | Oct'81 | Sep'81 | Aug'81 | Jul'81 | Jun'81 | May'81 | Apr'81 | Mar'81 | Feb'81 | Jan'81 | Dec'80 | Nov'80 | Oct'80 | Sep'80 | Aug'80 | Jul'80 | Jun'80 | May'80 | Apr'80 | Mar'80 | Feb'80 | Jan'80 | Dec'79 | Nov'79 | Oct'79 | Sep'79 | Aug'79 | Jul'79 | Jun'79 | May'79 | Apr'79 | Mar'79 | Feb'79 | Jan'79 | Dec'78 | Nov'78 | Oct'78 | Sep'78 | Aug'78 | Jul'78 | Jun'78 | May'78 | Apr'78 | Mar'78 | Feb'78 | Jan'78 | Dec'77 | Nov'77 | Oct'77 | Sep'77 | Aug'77 | Jul'77 | Jun'77 | May'77 | Apr'77 | Mar'77 | Feb'77 | Jan'77 | Dec'76 | Nov'76 | Oct'76 | Sep'76 | Aug'76 | Jul'76 | Jun'76 | May'76 | Apr'76 | Mar'76 | Feb'76 | Jan'76 | Dec'75 | Nov'75 | Oct'75 | Sep'75 | Aug'75 | Jul'75 | Jun'75 | May'75 | Apr'75 | Mar'75 | Feb'75 | Jan'75 | Dec'74 | Nov'74 | Oct'74 | Sep'74 | Aug'74 | Jul'74 | Jun'74 | May'74 | Apr'74 | Mar'74 | Feb'74 | Jan'74 | Dec'73 | Nov'73 | Oct'73 | Sep'73 | Aug'73 | Jul'73 | Jun'73 | May'73 | Apr'73 | Mar'73 | Feb'73 | Jan'73 | Dec'72 | Nov'72 | Oct'72 | Sep'72 | Aug'72 | Jul'72 | Jun'72 | May'72 | Apr'72 | Mar'72 | Feb'72 | Jan'72 | Dec'71 | Nov'71 | Oct'71 | Sep'71 | Aug'71 | Jul'71 | Jun'71 | May'71 | Apr'71 | Mar'71 | Feb'71 | Jan'71 | Dec'70 | Nov'70 | Oct'70 | Sep'70 | Aug'70 | Jul'70 | Jun'70 | May'70 | Apr'70 | Mar'70 | Feb'70 | Jan'70 |
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comprehensive debt treatment]
http://www.clubdeparis.org/en/news/page_detail_news.php?FICHIER=com11201201230

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http://www.clubdeparis.org/en/news/page_detail_news.php?FICHIER=com11297988840

October 20, 2005

Nigeria

The representatives of the Paris Club creditor countries met on 18, 19 and 20 October 2005 and agreed with the representatives of the Federal Republic of Nigeria on a comprehensive treatment of its debt. This agreement implements the debt treatment framework for Nigeria announced by the Paris Club on 29 June 2005.

The representatives of the Paris Club creditor countries welcomed the ambitious economic program implemented by the Nigerian authorities since 2003 and their desire to secure an exit treatment from the Paris Club. This agreement takes place after the approval by the Executive Board of the International Monetary Fund of the Policy Support Instrument (PSI) on 17 October 2005 and includes a debt reduction under Naples terms on eligible debts and a buy back at a market-related discount on the remaining eligible debts after reduction.

This agreement will be implemented in two phases in consonance with the implementation of the PSI:

- in the first phase, Nigeria undertakes to pay arrears due on all categories of debts and Paris Club creditors grant a 33% cancellation of eligible debts;

- in the second phase, after the approval of the first review of the PSI by the Executive Board of the IMF, planned for March 2006, the Nigerian Government will pay amounts due under post-cut off date debt, Paris Club creditors will grant a further tranche of cancellation of 34% on eligible debts, and Nigeria will buy back the remaining eligible debts.

In total, this agreement allows Nigeria to obtain a debt cancellation estimated at US$ 18 billion (including moratorium interest) representing an overall cancellation of about 60% of its debt to the Paris Club of around US$ 30 billion. Paris Club creditors will be paid an amount of US$ 12.4 billion, representing regularization of arrears of US$ 6.3 billion, plus a balance of US$ 6.1 billion to complete the exit strategy.

This exceptional treatment of Nigeria's debt offers a fair, sustainable, and definitive solution to Nigeria and Paris Club creditors. With the large debt relief included in this agreement, Paris Club creditors extend their strong support to Nigeria's economic development policy and its fight against poverty.

Background notes

1. The Paris Club was formed in 1956. It is an informal group of creditor governments from major industrialized countries. It meets on a monthly basis in Paris with debtor countries in order to agree with them on restructuring their debts

D-134 · Paris Club (copy at laits.utexas.edu), Press release on Nigeria, 20 October 2005, saved web page, passage cited · cited in Parts 364, 412 and 415 · https://laits.utexas.edu/africa/ads/1258b.html · retrieved 21 October 2026 · 6e3bdfd0d465

Despite this grueling ordeal, so hard on the dignity of Nigeria, the Paris Club press release of October 20, 2005 said only that the creditor countries met on 18, 19, and 20 October, calling the agreement an "exceptional" and "comprehensive treatment" of the debt relief "framework" announced at the end of June, in other words, an "exit" from the Paris Club. It "includes a debt reduction under Naples terms on eligible debt and a buyback at a market-related discount on the remaining eligible debts after reduction." The press release stated that the deal would be implemented in two phases: an immediate payment of all arrears on all categories of debt, and, after the PSI review in 2006, a buyback of the remaining eligible debt for a estimated debt cancellation of $18 billion "representing an overall cancellation of about 60%" of its $30.1 billion Paris Club. The Paris Club creditors would "be paid an amount of US $12.4 billion, representing regularization of arrears of US$ 6.3 billion, plus a balance of US$ 6.1 billion to complete the exit strategy."[172]

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[172] Paris Club, "Paris Club Agrees on a Comprehensive Treatment of Nigeria's Debt, Press Release, Paris, October 20, 2005: http://www.clubdeparis.org/sections/services/communiques/nigeria9937/ viewLanguage/en/downloadFile/ PDF/ prnigeria201005.pdf. The agreement is actually classified as "Ad Hoc;" see http://www.clubdeparis.org/sections/traitements/ nigeria-20051020/viewLanguage/en. In order for this to look like a Naples terms agreement, the first phase was considered a "33% cancellation," and the second phase a "cancellation of 34% on eligible debts," making a Naples 67 percent reduction. In the first phase there were actually to be *two* payments: an initial arrears payment of $6.3 billion and a second "leveling up" payment shortly thereafter of $1.3 billion; the latter was not mentioned in the press release. As one source wryly told me, the agreement had a particularly "complex architecture" in order to keep it within Paris Club rules. Lex Rieffel put it nicely: "The division of the debt into arrears, Naples reduction and buyback tranches is a bit of sophistry, however. The deal pure and simple is a buyback of $30 billion of debt for $12 billion, which represents a discount of 60 percent;" "Resolving Nigeria's Paris club Debt Problem," p.21. One source noted that they basically did the deal "backwards, determining how much Nigeria would pay, then working backwards to make it fit Paris Club rules; interview D. G-8 financial officials indicated that Nigeria could have had an Evian deal as a "blend" country without the IDA-only reclassification *if* its debt were shown to be unsustainable; interview B. It would be easier to make such a case if Nigeria became an IDA-only low income country and the MDGs were factored in. Evian was originally meant for middle income countries. For more on the debt payments, see notes 183 and 189 below.

The basic U.S. position was what "the deal" had always been – debt reduction if the Nigerians did economic reform. Within the Bush administration, State and Treasury were very supportive, while others within the administration were less so. State made the geo-political case having to do with oil, terrorism, democracy, and Nigeria's regional role, especially peacekeeping. Treasury's job was to validate the economic case and figure out the technical details. The US $1 billion made the U.S. a smaller G-8 creditor, but it posed lots of technical difficulties for Treasury. Treasury staff spent many long days and nights sorting them out. Under Secretary John Taylor was very supportive of the deal, as was Bobby Pitman who figured out how to make both MDRI and the Nigeria deal work. Taylor kept his staff moving on both issues; interview B and source E. Given this, it is interesting that Taylor also makes no mention of the Nigeria deal in his book, *Global Financial Warriors.* Okonjo-Iweala was asked by people in the Bush administration not to use Iraq as a reason why Nigeria deserved a major Paris Club debt reduction deal; also the Paris Club rules were not always clear or firm and could be bent, stretched, and reinterpreted for political reasons. Iraq did not have an economic reform track record nor other things demanded of Nigeria; yet it got an 80 percent reduction; interview with Okonjo-Iweala, July 30, 2007; plus interviews D, K, P, B.

Besides Okonjo-Iweala and her immediate staff, the following also participated in at least part of the Paris Club meeting: Mansur Muhtar and his team, Senator Udoma, Representatives Farouk Lawan and Sadiq Sanusi, and Nigeria's ambassador to France, P.B. Preware. Menachem Katz headed the IMF delegation. The 15 participating creditors were: Austria, Belgium, Brazil, Denmark, Denmark, Finland, France, Germany, Italy, Japan, the Netherlands, Russia, Spain, Switzerland, the U.K. and the U.S. Observers at the meeting were Australia, Canada, and Norway, plus the following organizations: the IMF, World Bank, African Development Bank, the EU, OECD, and UNCTAD. Okonjo-Iweala stayed in close touch with President Obasanjo to provide updates on the negotiations; his wife died two days later at the same time as a major air crash in Nigeria killed 117 people. Okonjo-Iweala pointed out that the deal was actually in three phases or tranches – arrears of about $6.4 billion, a second payment of $1.3 and final payment of $4.4; these payments needed National Assembly authorization, part of the reason some of its members attended the meeting as informal observers; see "Government, Paris Club Sign Debt Deal," *This Day,* October 21, 2005; "Govt to Pay $6.4bn in Debt Relief Deal with Paris Club," *Vanguard*, October 21, 2005; and "Government Moves to Beat Debt Relief Deadline," *This Day*, October 31, 2005. The Agreed Minute also specified that Nigeria would make its payments

D-135 · University of Pennsylvania (teaching case), Thomas Callaghy, Nigeria debt teaching case (long version), PDF p.77 · cited in Parts 364 and 415 · https://live-sas-www-polisci.pantheon.sas.upenn.edu/sites/default/files/TC_Nigeria_long.pdf · retrieved 22 October 2026 · c7d97e91dcc8

quantitative macroeconomic assessment criteria and indicative targets under the PSI programme, in the first three quarters of 2006. The quantitative targets that were monitored included the non-oil primary balance of the federal government, reserve money, broad money supply and net foreign assets of the CBN. The reserve money target for December 2006 was, however, missed reflecting largely the effect of the unexpected rapid growth in currency in circulation (CIC) in the fourth quarter, influenced by seasonal factors as well as pre-election activities by the various political parties during the period.

Nigeria's implementation of the PSI, in 2006, enhanced the sustenance of macroeconomic stability exemplified by a single-digit inflation, a stable exchange rate, real gross domestic product growth rate of 5.6 per cent compared with 6.5per cent in 2005, and external reserves of US$42.3 billion capable of financing 28.4 months of import equivalent. The country successfully exited the Paris Club debt by paying off the balance of US$4.6 billion in April, 2006 following the debt relief of US$18.0 billion obtained in 2005 thereby freeing resources for economic growth and development in the domestic economy. Efforts were also intensified to exit the London Club debt in 2006. Consequently, the PSI assisted greatly in renewing foreign investors' confidence in the Nigerian economy, and thus induced increased inflow of foreign private capital. The successful implementation of the PSI in 2006 was greatly facilitated by the political will on the part of fiscal and monetary authorities and the dogged implementation of policy measures.

2.1.3 Interest Rates Policy and Developments

The Bank sustained the market-based interest rates regime in 2006. In order to influence the direction of interest rates in line with monetary conditions, the Bank's minimum rediscount rate (MRR) was reviewed upwards at the end of the first half of the year by 100 basis points to 14.0 per cent. However, a new monetary policy implementation framework was introduced in December 2006 to: remove the volatility in inter-bank rates, encourage inter-bank trading and engender a transactions rate that would improve the transmission of monetary policy actions. Consequently, the new anchor interest rate, the CBN's MPR, replaced the MRR. The MPR was fixed at 10.0 per cent with a band of 600 basis points range. The deposit money banks availed themselves of the CBN standing facilities with surplus funds deposited at 7.0 per cent (300 basis points below the MPR), while those that were short of funds borrowed at 13.0 per cent (300 basis points above the MPR). This repositioned the CBN as a lender of last resort.

2.1.3.1 Money Market Rates

The profile of rates in the money market during the year reflected the monetary conditions. The inflow of funds from the Federation Account, Joint Venture Cash Call payments, the disbursement of excess crude oil proceeds and the implementation of the new framework for monetary policy operations all helped to moderate interest rates and curtailed the volatility of inter-bank rates towards the end of the year. On a monthly basis, the weighted average inter-bank call rate, tenored rate, and open-buy-back rate averaged 7.38, 11.99 and 9.20 per cent, respectively, compared with 7.96 per cent, 10.86 per cent and 7.79 per cent in 2005.

D-136 · Central Bank of Nigeria (Wayback), CBN Annual Report 2006, Part 2: Economic Report, 2007, PDF p.7 · cited in Parts 366 and 424 · https://web.archive.org/web/20220826023159id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RD/2007/ANNUAL%20REPORT%202007%20PDF%20PT2.PDF · retrieved 22 October 2026 · ee50f4ca4764

Educational

NIGERIA EXITS THE LONDON CLUB

Following Nigeria's exit from the Paris Club, attention was focused on Nigeria's London Club Debts. Consequently, about US$1.406 billion (N182.78 billion) was paid to exit the London Club debts, while a further US$1.487 billion, to redeem the par bonds between November and December 2006. An additional 1 per cent commission was paid to the Central Bank of Nigeria (CBN) amounting to US$14.868 million. The US$1.487 billion par bonds payments was made in three tranches of US$813 million on November 10, 2006; US$300 million on December 29, and US$373.849 million on December 29. Other payments for the par bonds covered transaction costs of US$61,432 (paid on November 21, 2006) and collaterised interest payment by the CBN (US$91.922 million). Of the US$1.487 billion par bonds repaid, the London Club refunded US$747.82 million, being proceeds on collaterals, bringing the total exit payment for the par bonds to US$845.88 million. Holders of the promissory notes were paid US$476.595 million on February 26 through Merryl Lnych of the United States, while US$349,006.0 was paid as transaction costs. The government re-purchased 369,154 oil warrants at US$220.0 each on March 30, amounting to US$81.671 million. Other payments on the warrants included professional legal fee of US$695.721 to Gottlieb, dealer manager fee of US$260,326 to Citibank, and financial advisory fee of US$215,005 to Lazard. This brought the total transaction costs to US$$1.201 million, and total oil warrant exit payments to US$$82.872 million.

The composition of the debt is as follows:

Par Bonds:: These are mainly arrears of commercial bank term loans, plus some arrears of letters of credit, bills for collection, etc. accumulated during the 1980s.

- The par bonds were Issued in 1992, collateralized with US Treasury zero coupon bonds maturing in 2020
- Interest rate of 6.25% paid semi-annually amounting to $90 million a year

D-137 · Central Bank of Nigeria, Education in Economics Series: Nigeria Exits the London Club, 2007, PDF p.1 · cited in Part 367 · https://www.cbn.gov.ng/Out/EduSeries/Nigeria%20Exits%20The%20London%20Club.pdf · retrieved 22 October 2026 · 861d77f73a1d

improved macroeconomic conditions. However, as price stability is the primary objective of monetary policy over the coming period, exchange rate policy will remain subordinate.

Following the exit from the Paris Club, Nigeria has also successfully exited its London Club debt by redeeming Par Bonds ($1.486 billion) and repurchasing its promissory Notes. It has also successfully repurchased about ⅓ of its Oil Warrants (not part of London Club debt stock). As of mid-June 2007, Nigeria's external debt stood at about 3% of GDP, most of this being multilateral debt. The Debt Management Office (DMO) is developing a debt management framework, which will guide future operations in the areas of borrowing, terms and conditions, repayment, etc. Two international rating agencies (Fitch and Standard & Poor's) have continued to support their BB- sovereign rating with a stable outlook.

5. **The 2007 budget was passed by the National Assembly and signed into law in December 2006, the first time this has happened in advance of the commencement of the new fiscal year.** The budget was based on an average price of $40 per barrel for Nigerian crude oil, following the price-based fiscal rule that has been in operation since 2004. In line with Government's commitment to ensure effective cash-management, production shortfalls have been addressed using revenue smoothing from the domestic excess crude account where necessary.

The strategy entails building on the gains of the last three years, continued adherence to the medium term expenditure framework (MTEF), prudence in public expenditure management and observance of due process in public procurement. The 2007-9 medium-term sector strategy (MTSS) process that drove the 2007 Budget process significantly deepened the planning stage of the budget, bringing greater coherence and engaging a wide range of stakeholders. Other aspects include the intensification of the fight against corruption, and a continuation of the privatization exercise, including deregulation of key sectors, extending the reforms to the rest of the public sector and strengthening of trade facilitation. With the attainment of macroeconomic stability, the new Government is now focusing translating these gains into meaningful improvements for ordinary Nigerians, through the removal of bottlenecks to private business, promoting real sector activities (including through a more vigorous implementation of the local content policy), human capital development, and improved service delivery.

ONGOING MACROECONOMIC POLICIES

6. **Short-term macroeconomic policy will revolve around the implementation of the 2007 budget**. The incoming Administration has conducted a complete review of the 2007 Appropriation, with a view to identifying funds available for the implementation of a number of key public service reforms, including implementation of the consolidated salary structure, ongoing right-sizing of Ministries and clearance of local contractor arrears. N170 billion of efficiency savings have been identified from within the existing Appropriation to fund these reforms. An additional N76 billion of revenue has also been identified, principally independent

D-138 · IMF, Nigeria letter of intent / MEFP, 26 Sep 2007, September 2007, PDF p.5 · cited in Part 367 · https://imf.org/External/NP/LOI/2007/nga/092607.pdf · retrieved 22 October 2026 · 7e3133b39e88

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The ratification of the PSI is expected to facilitate the ending of Nigeria's indebtedness to the Paris Club under the agreement concluded last year.

President Obasanjo seized the opportunity of the meeting to thank members of the team for their efforts to secure the historic debt relief for Nigeria. "Many thought it was not possible. All of you made contributions in one way or the other," he told members of the team.

Responding on behalf of her colleagues, the Minister of Finance, Mrs. Ngozi Okonjo-Iweala thanked President Obasanjo for his leadership, vision, doggedness and political will in pursuit of debt relief and the reform agenda.

"The credit really goes to you, Mr. President, the Minister said.

Oluremi Oyo (Mrs.)
SSA to the President
(Media)

April 18, 2006

< 5/29/2006 >

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D-139 · Federal Government of Nigeria portal, nigeria.gov.ng, Aso Rock News, "Economic Growth" (Wayback capture of 29 May 2006), 2006, saved web page, passage cited · cited in Part 370 · https://web.archive.org/web/20060529100931id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_EconomicGrowth.aspx · retrieved 22 October 2026 · 67bc64d934ce

manages its domestic debt and services external debt on the advice of the Federal Ministry of Finance. On the domestic front, the Bank advises the Federal Government as to the timing and size of new debt instruments, advertises for public subscription to new issues, redeems matured stocks, pays interest and principal as and when due, collects proceeds of issues for and on behalf of the Federal Government, and sensitizes the Government on the implications of the size of debt and budget deficit, among others. On external debt service, the CBN also cooperates with other agencies to manage the country's debt. The primary responsibility for debt management was formally transferred to the Debt Management Office (DMO) in 2000.

d) Promotion of a Sound Financial System

The CBN through its surveillance activities over banks and non-bank financial institutions seeks to promote a sound and efficient financial system in Nigeria.

e) Banker and Financial Adviser to the Federal Government

The CBN as banker to the Federal Government undertakes most of Federal Government banking businesses within and outside the country. The Bank also provides banking services to the state and local governments and may act as banker to institutions, funds or corporations set up by Federal, State and Local Governments. The CBN also finances government in periods of temporary budget shortfalls through Ways and Means Advances subject to limits imposed by law. As financial adviser to the Federal Government, the Bank advises on the nature and size of government debt instrument to be issued, while it acts as the issuing house on behalf of government for the short, medium and long-term instruments. The Bank coordinates the financial needs of government in collaboration with the Treasury to determine appropriately the term, timing of issues and volume of instruments to raise funds for government.

DEVELOPMENTAL FUNCTIONS OF THE CBN

Consistent with its support for growth and development in the Nigeria economy, the Central Bank of Nigeria has been involved in developmental activities since its inception to date in all the sectors of the economy. Some of these activities are:

D-140 · Central Bank of Nigeria (Wayback), CBN Briefs 2006-2007 edition, 2007, PDF p.12 · cited in Parts 371 and 416 · https://web.archive.org/web/20200920020001id_/https://www.cbn.gov.ng/OUT/PUBLICATIONS/REPORTS/RSD/2009/CBN%20BRIEFS%202006-2007%20EDITION.PDF · retrieved 22 October 2026 · a1e9e497ffb5

SCHEDULE TO PENSION REFORM BILL, 2004

(1) Short Title of the Bill	*(2) Long Title of the Bill*	*(3) Summary of the Contents of the Bill*	*(4) Date Passed by Senate*	*(5) Date Passed by House of Representatives*
Pension Reform Bill, 2004	An Act to establish Contributory Pension Scheme for employees in the Public Set Vice of the Federation, Federal Capital Territory and private sectors in the Federal Republic of Nigeria.	This Bill seeks to establish Contributory Pension Scheme for employees in the Public Service of the Federation, Federal Capital Territory and private sectors in the Federal Republic of Nigeria.	23rd June, 2004	23rd June, 2004

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. 4, Laws of the Federation of Nigeria 1990.

IBRAHIM SALIM, CON
Clerk to the National Assembly
25th Day of June, *2004.*

I ASSENT,

CHIEF OLUSEGUN OBASANJO, GCFR
President of the Federal Republic of Nigeria
25th Day of June, 2004

D-141 · Federal Republic of Nigeria (PolicyVault copy), Pension Reform Act 2004 (Act No. 2), 2004, PDF p.39 · cited in Part 374 · https://www.policyvault.africa/wp-content/uploads/policy/NGA904.pdf · retrieved 22 October 2026 · 19dcf1408023

[2004 No. 1.]

[*4th June*, 2004]

[Commencement.]

PART I

Establishment of the Economic and Financial Crimes Commission, etc.

1. Establishment of the Economic and Financial Crimes Commission

(1) There is established a body to be known as the Economic and Financial Crimes Commission (in this Act referred to "the Commission") which shall be constituted in accordance with and shall have such functions as are conferred on it by this Act.

(2) The Commission-

(a) shall be a body corporate with perpetual succession and a common seal;

(b) may sue and be sued in its corporate name and may, for the purposes of its functions, acquire, hold or dispose of property (whether movable or immovable);

(c) is the designated Financial Intelligence Unit (FIU) in Nigeria, which is charged with the responsibility of co-ordinating the various institutions involved in the fight against money laundering and enforcement of all laws dealing with economic and financial crimes in Nigeria.

2. Composition of the Commission

(1) The Commission shall consist of the following members-

(a) a Chairman who shall-

(i) be the chief executive and accounting officer of the Commission;

(ii) be a serving or retired member of any government security or law enforcement agency not below the rank of Assistant-Commissioner of Police or equivalent; and

(iii) possess not less than 15 years cognate experience;

(b) the Governor of the Central Bank of Nigeria or his representative; and

(c) a representative each of the following Federal Ministries-

(i) Foreign Affairs;

D-142 · Federal Republic of Nigeria (PolicyVault copy), Economic and Financial Crimes Commission (Establishment) Act 2004, 2004, PDF p.4 · cited in Part 376 · https://policyvault.africa/wp-content/uploads/policy/NGA 1185.pdf · retrieved 22 October 2026 · d292d2e0535f

Box 2.1 Nigeria's Economy Is Improving

Confidence in Nigeria is high, the environment for doing business is improving, and both Nigerian and foreign businesses are reacting positively to recent developments in the country. The government has consolidated democracy and improved governance, and the economy has begun to turn around.

During the 1990s the economy stagnated, growing at an average annual rate of just 2.8 percent, leaving the per capita income growth rate at zero. By 1998 Nigeria was faced with both a failed state and a failed economy, and Nigerians were leaving the country in droves.

Today many of these trends have been reversed. Corruption and other economic and financial crimes are being vigorously fought. More than 200 Nigerians are currently being detained or tried for fraud, and illegally obtained assets worth more than $500 million have been confiscated. The introduction of due process in government procurement has saved the government more than $600 million. Aggregate annual GDP growth averaged about 5 percent between 1999 and 2003, and preliminary estimates of growth in 2003 stood at 10.23 percent, the highest rate of growth in three decades.

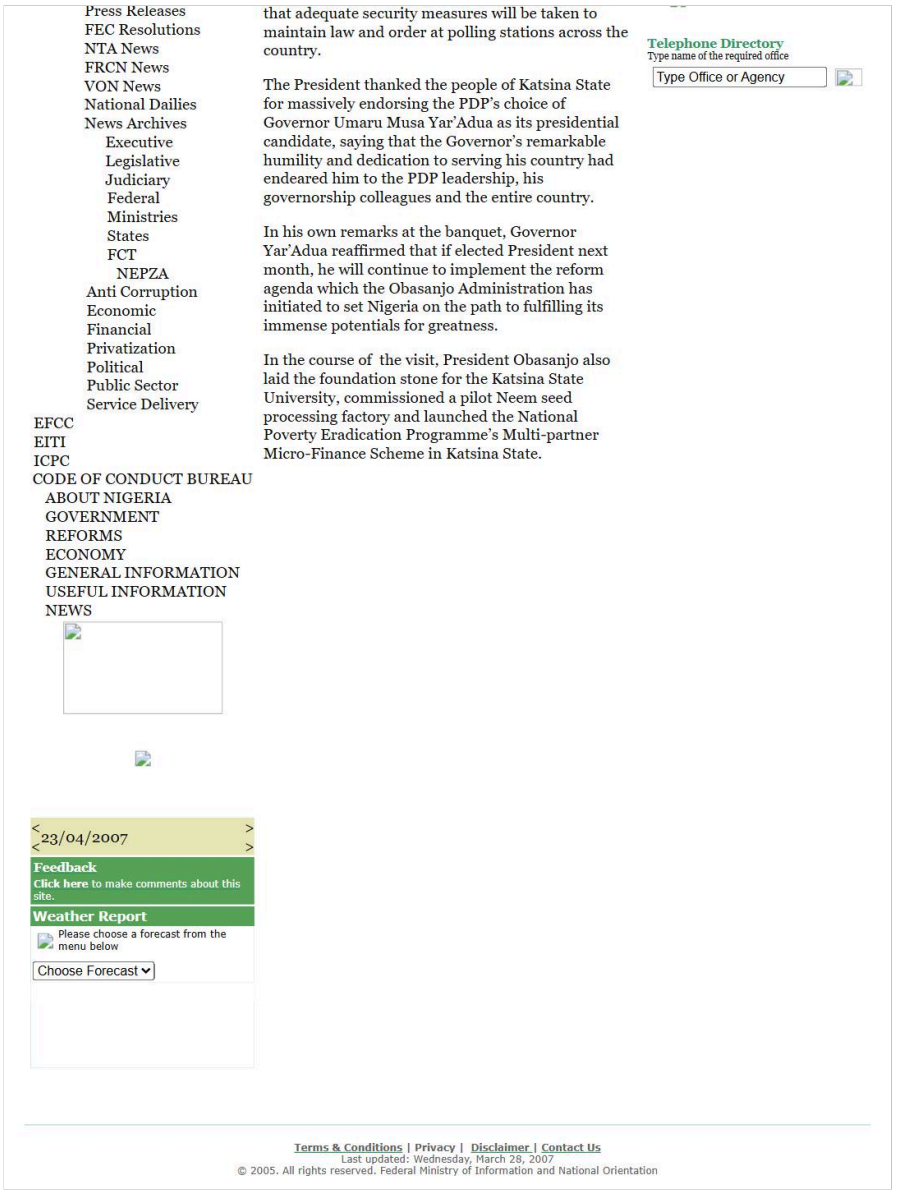
The superlative growth of 2003 was driven mainly by improvements in agriculture, which grew 7 percent, and the oil sector, which grew 23 percent. The minimum rediscount rate fell steadily, from 20.7 percent in 1999 to 15 percent in 2003. Other rates followed the same trend, with the prime lending rate falling from 22.5 percent to 19.6 percent and the rate on time deposits held more than a year falling from 15.3 percent to 12.3 percent. The annual depreciation of the exchange rate averaged 9.7 percent over the period, down from 29.4 percent for 1994–98 and 114 percent for 1986–93. The country's external reserves as of the end of March 2004 stood at about $10.2 billion, about 10 months' import cover.

The liberalization of the service sector yielded significant results. In the first 40 years of Nigeria's independence, aggregate installed telecommunication lines stood at about 450,000. With the licensing of GSM and other wireless landline operators, this number grew nearly 1,000 percent, to more than 4 million lines in 2003. Growth in the hotel and tourism industry was also extraordinary. The total number of hotel beds nearly tripled, from 12,900 in 1999 to 37,528 in 2003. Room occupancy rate also increased, from 71 percent in 1999 to 82.5 percent in 2003. The number of visiting foreign nationals nearly tripled, from 1,392 to 3,897, with annual growth rates in 2002 and 2003 averaging 30 percent.

Foreign direct investment in the nonoil sector also rose, from divestment in the 1990s to a few billion dollars in 1999–2003. Heineken built its largest plant in the world and upgraded its existing plants, investing about €500 million. The British American Tobacco is making large investments in Ibadan, and Solgas, a U.S. company, is investing in the Ajaokuta Steel Mill. A survey of 108 medium and large-scale firms operating in Nigeria showed that they invested more than $10 billion during the period. Private investment in power and other infrastructure is also growing steadily, with a number of acquisitions and new investments already approved by the administration.

These developments have increased employment, causing the unemployment rate to fall from about 20 percent in 1999 to 10.8 percent in 2003. Male unemployment fell from 18 percent in 1999 to 10.6 percent in 2003, while female unemployment fell from 18.2 percent in 1999 to 11.2 percent in 2003. There has also been a reversal of the decade-long decline in real take-home wages, with real wages rising about 30 percent between 1999 and 2003. The results of an ongoing household survey will provide more recent socioeconomic statistics. (The poor quality of socioeconomic data in Nigeria is being addressed by restructuring and strengthening the Federal Office of Statistics. Efforts are ongoing to refine the national accounts data using best-practice methodology. A household survey that will provide up-to-date statistics on basic socioeconomic conditions is also being conducted. The analysis in this report could be revised when new data become available.)

D-143 · IMF / National Planning Commission, Nigeria: PRSP - NEEDS (CR 05/433), 2005, PDF p.37 · cited in Parts 359 and 378 · https://www.imf.org/external/pubs/ft/scr/2005/cr05433.pdf · retrieved 22 October 2026 · 7c7192d96d3b



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that adequate security measures will be taken to maintain law and order at polling stations across the country.

The President thanked the people of Katsina State for massively endorsing the PDP's choice of Governor Umaru Musa Yar'Adua as its presidential candidate, saying that the Governor's remarkable humility and dedication to serving his country had endeared him to the PDP leadership, his governorship colleagues and the entire country.

In his own remarks at the banquet, Governor Yar'Adua reaffirmed that if elected President next month, he will continue to implement the reform agenda which the Obasanjo Administration has initiated to set Nigeria on the path to fulfilling its immense potentials for greatness.

In the course of the visit, President Obasanjo also laid the foundation stone for the Katsina State University, commissioned a pilot Neem seed processing factory and launched the National Poverty Eradication Programme's Multi-partner Micro-Finance Scheme in Katsina State.

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D-144 · Federal Government of Nigeria portal, nigeria.gov.ng, Aso Rock News, "Obasanjo dismisses interim national government" (Wayback capture of 23 April 2007), 2007, saved web page, passage cited · cited in Parts 156 and 381 · https://web.archive.org/web/20070423062903id_/http://www.nigeria.gov.ng:80/Aso%20Rock%20News_Obasanjodismissesinterimnationalgovt.aspx · retrieved 22 October 2026 · 8f6928344a13

Section F — The University and the Claims

N	PRIVATE UNIVERSITIES	VICE CHANCELLOR	WEBSITE ADDRESS	EST.
1	Babcock University,Ilishan-Remo	Professor Ademola Stephen Tayo	https://www.babcock.edu.ng	1999
2	Igbinedion University Okada	Professor Lawrence Ikechukwu Ezemonye	https://www.iuokada.edu.ng	1999
3	Madonna University, Okija	Prof. Uchenna Casmir Anyanwu	https://www.madonnauniversity.edu.ng	1999
4	Bowen University, Iwo	Prof. Jonathan Oyebamiji Babalola	https://www.bowen.edu.ng	2001
5	Benson Idahosa University, Benin City	Prof. Sam Guobadia	https://www.biu.edu.ng/	2002
6	Covenant University Ota	Prof. Timothy A. Anake	https://www.covenantuniversity.edu.ng/	2002
7	Pan-Atlantic University, Lagos	Professor Enase Okonedo	https://www.pau.edu.ng	2002
8	American University of Nigeria, Yola	Dr. Dewayne Frazier	https://www.aun.edu.ng	2003
9	Ajayi Crowther University, Ibadan	Prof. Timothy A. Adebayo	https://www.acu.edu.ng	2005
10	Al-Hikmah University, Ilorin	Professor Lateef F. Oladimeji	https://www.alhikmah.edu.ng	2005
11	Al-Qalam University, Katsina	Prof. Nasiru Musa Yauri	https://www.auk.edu.ng	2005
12	Bells University of Technology, Otta	Professor Jeremiah Ojediran	https://www.bellsuniversity.edu.ng/	2005
13	Bingham University, New Karu	Prof. Haruna Kuje Ayuba	https://www.binghamuni.edu.ng	2005
14	Caritas University, Enugu	Prof. Michael Uchenna Orji	https://www.caritasuni.edu.ng/	2005
15	Crawford University Igbesa	Prof. Reuben Jiya Kolo	https://www.crawforduniversity.edu.ng	2005
16	Crescent University	Professor Ibrahim Gbajabiamila	https://www.crescent-university.edu.ng	2005
17	Kwararafa University, Wukari	Professor Yakubu A Ochefu	https://www.kwararafauniversity.edu.ng	2005
18	Lead City University, Ibadan	Prof. Kabiru Aderemi Adeyemo	https://www.lcu.edu.ng	2005
19	Novena University, Ogume	Prof Chris Aniche Okoroafor	https://www.novenauniversity.edu.ng	2005
20	Redeemer's University, Ede	Professor Shadrach Olufemi Akindele	https://www.run.edu.ng	2005
21	Renaissance University, Enugu	Professor Thaddeus Chukwuka Eze	https://www.rnu.edu.ng	2005
22	University of Mkar, Mkar	Prof. Zacharys A. Gundu	https://www.unimkar.edu.ng	2005
23	Joseph Ayo Babalola University, Ikeji-Arakeji	Prof. Olasebikan A. Fakolujo	https://www.jabu.edu.ng	2006
24	Achievers University, Owo	Prof. Omolola Irinoye	https://www.achievers.edu.ng	2007
25	Caleb University, Lagos	Professor Nosa Owens-Ibie	https://www.calebuniversity.edu.ng	2007
26	Fountain Unveristy, Oshogbo	Prof. Olayinka Ramota	https://www.fuo.edu.ng	2007
27	African University of Science and Technology, Abuja	Prof. Azikiwe Peter Onwualu	http://aust.edu.ng/	2007
28	Obong University, Obong Ntak	Professor Udouda M Ekanemesang	https://www.obonguniversity.net	2007

D-145 · National Universities Commission, NUC list of private universities, 2026, saved web page, passage cited · cited in Part 386 · https://www.nuc.edu.ng/nigerian-univerisities/private-univeristies/ · retrieved 22 October 2026 · 53605c9c9a6f

experts think would be good for them.

Hence, young males want sports. So there is peace through sports. Teams made up of Christians and Muslims play other teams made up of Christians and Muslims—not Christians vs. Muslims.

Women want to be able to earn a living. So there is 'Waste to Wealth' and 'Creating with Threads,' turning plastic bags into products that can be sold, using left-over scraps of cloth to make items such as place mats that can also be sold.

There is a thirst for literacy, so there are reading programs, targeted at young women and males enrolled in Islamic schools, among other vulnerable groups.

There is a thirst for IT training. So, it is provided, as circumstances permit. And so forth.

The API has a number of stakeholders. But, I submit the American University of Nigeria has played a crucial role. The vision of its founder, former Vice-President Atiku Abubakar, was that of an American University with a focus on science and technical skills. He recalled the benefit he himself had received from such teaching by Peace Corps volunteers in the early years of Nigeria's independence. Indeed, when you go through the gates, you are in an American institution. There are books on the shelves, IT is everywhere, and dorms are not over-crowded.

AUN's vocation is to be a development university–to take the knowledge, skills, and solutions from the university to the larger community. So, the university, American in standards and curriculum notwithstanding, never has been an ivory tower, cut off from its environment.

As part of this vocation, all students must work in a community development project. Initially there was some student and faculty resistance—Adamawa and Yola are desperately poor, and there is that old adage about bailing out the ocean. But, apparently between 2011 and 2013, student opinion turned strongly in favor. Thanks, at least in part, to strong university leadership.

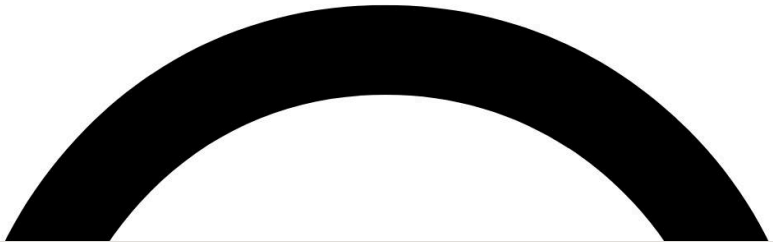
So, the university was well placed to coordinate and lead the establishment of the API in conjunction with local leaders. The university assumed a similar role with respect to food distribution to the wave after wave of internally displaced who descended on Yola and Adamawa—eventually, more than 300,000. As elsewhere, only a small percentage went into camps. By 2014, the population of Yola, normally 400,000, had doubled. Even though many IDP's have tried to return home, there remain at least 150,000 in Yola, still being fed.

As with strategies to counter violent extremism, humanitarian relief was an interfaith effort, and it was dependent on close ties with local leadership. The funding was raised locally – in a very poor part of Nigeria that has, in effect, been part of a war zone. There were also a few, small contributions from aid agencies. And the American University of Nigeria played a crucial coordinating role. Some 300,000 were fed, mostly vulnerable women and children. But the funding, has now run out, and it is hard to see where more can come from locally. Without outside assistance, it is hard for me to see how the feeding can continue. But without it, more children will starve. The famine in northeast Nigeria is more than any country can face on its own. To me, the inescapable conclusion is that the international community needs to become much more involved.

Thank you.

Information

From Africa in Transition



D-146 · Council on Foreign Relations (blog), American University of Nigeria and Adamawa Peace Initiative, 2015, saved web page, passage cited · cited in Parts 391 and 394 · https://www.cfr.org/blog/american-university-nigeria-and-adamawa-peace-initiative · retrieved 22 October 2026 · 9e296c690701

Some of the Chibok schoolgirls freed.

The Federal Government yesterday granted scholarship to the 106 Chibok schoolgirls so far released by the Boko Haram insurgents.The girls, who were abducted while writing their West African Certificate Examinations (WASC), are expected to study at the American University of Nigeria (AUN), Yola, for their tertiary education.

Minister for Women Affairs and Social Development, Aisha Al-Hassan, disclosed this yesterday at the send forth in honour of the girls.The girls, who were in high spirit as they danced throughout the event, were however, expected to undergo foundational classes at the University before the main admission into 100 Level.

"The foundation course to be undertaken by the girls is equivalent to pre- degree programme offered in some Nigerian universities. This is aimed at bringing them up to standard," she stated.
[ad]
According to the Minister, the girls would be leaving Abuja immediately for their hometown, Chibok, to enable them spend about two weeks with their parents and families before proceeding to school.

The emotion-laden Minister noted that within the eight months of rehabilitation the girls spent in Abuja, they have become greater part of her life.While assuring them of regular visit to their school, she urged them to put the events of the past behind as they begin a new phase of their lives.

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On the fate of the remaining schoolgirls yet to be rescued, Al-Hassan assured that they would be released as negotiation was already in progress."The good news is that very soon, we will have our remaining girls released. That is to say that negotiation is already on and we will see the light at the end of the tunnel. I assure you, very soon, we will have our remaining daughters back."

The Boko Haram insurgents had released 21 girls in October 2016 and another 82 last May, while three had earlier escaped from their abductors. However, 113 are yet to be rescued.

EFN Non Oil Export

Speaking at the event yesterday, Chairman, Chibok Local Council Area, Yaga Yarakawa, stated that there were no Internally Displaced Persons (IDP) in Chibok as those affected by the attacks have returned to their respective homes.

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D-147 · The Guardian (Nigeria), "106 Chibok schoolgirls return home, get Federal Government scholarship at AUN", saved web page, passage cited · cited in Parts 395 and 404 · https://guardian.ng/news/106-chibok-schoolgirls-return-home-get-federal-government-scholarship-at-aun/ · retrieved 21 October 2026 · 48bb50943d3c

It is located in Adamawa state, one of three northern Nigerian states in a state of emergency with a curfew. Yet the capital Yola remains a safe haven, free of the violence that plagues so much of the north-east.

But now with an estimated 400,000 "internally displaced persons" in Yola, there is another humanitarian crisis right outside the gates of this outpost of American education.

The magnitude of Boko Haram's devastation was not evident to those outside north-east Nigeria until news reports and photos began showing the violence and devastation.

For those of us here in Yola, we have been daily confronted with the realities of the violence of Boko Haram. Almost a full year ago in March 2014, we were asked by the Emir of Mubi to bring food and clothing to a group of displaced women and girls.

When we asked, "Where are your boys and husbands?" the women cried and then turned quiet. Finally one said: "They were burned or forced to join Boko Haram."

Since then, we have been trying to raise the alarm by sharing the story of these women who ran with their daughters and lost their husbands and sons to Boko Haram.

At first a few thousand internally displaced people, mostly women and children, came to live in our city. Many stayed with their relatives. With the university the largest employer in the region, we heard their stories through family members who are employees.

Most arrived only with the clothes on their backs. The university gave them food and blankets. Then 5,000 more came and community leaders rallied to help them.

A local chief from the village of Bole, where AUN is located, offered to settle the displaced on his land if the university and the Adamawa Peace Initiative, which brings together community and religious leaders, could give them seeds to plant on the land.

Now this visionary traditional leader, Chief Abdulomumuni, counts those seeking refuge as part of his village. But more kept coming: 20,000, then 100,000, now close to 400,000 displaced people are in Yola.

The population of Yola, which is normally 300,000, has more than doubled with the addition of people who have fled the horror of Boko Haram.

Only a small percentage of them, about 10,000, are living in government-run refugee camps.

The Nigerian culture is generous and dedicated to family. Extended relatives are offered shelter regardless of the strain it will put on already stretched resources.

As a result, some Yola residents, including one of AUN's drivers, have as many as 50 displaced persons living with them in their homes. It is a mark of shame to let even a distant family member go to a refugee camp.

While there is food distribution in the camps, the living conditions are not good, and lately there have been serious allegations of abuse.

This leaves the vast majority of the displaced living in our community with relatives or on church grounds. Close to 3,000 Christians and Muslims live on the grounds of St Theresa's Catholic Church. Here Bishop Mamza, a member of the Adamawa Peace Initiative takes care of housing and distributing food to them. An additional 30,000 women come to the church grounds to receive food aid from the university and Adamawa Peace Initiative.

Why only women? When we began the food distributions the men were disorderly and at times unruly, so at St Theresa's we have limited the distributions to women only.

D-148 · UNHCR Operational Data Portal, University feeds 270,000 taking refuge from Boko Haram, 2015, saved web page, passage cited · cited in Part 400 · https://data.unhcr.org/es/news/11303 · retrieved 22 October 2026 · 9b894c876d9b

DEBT MANAGEMENT OFFICE

Nigeria's External Debt Stock

as at 31st Dec, 2005

in millions of USD

Category	Principal Balance 1	Principal Arrears 2	Interest * Arrears 3	Total 4	Per centage 5
MULTILATERAL					
World Bank Group					
IBRD	702.67	0.00	0.00	702.67	
IDA	979.07	0.00	0.00	979.07	
IFAD	30.11	0.00	0.00	30.11	
African Dev. Bank Group					
ADB	507.07	0.00	0.00	507.07	
ADF	160.78	0.00	0.00	160.78	
Ecowas Fund	0.40	0.00	0.00	0.40	
EIB	5.34	0.00	0.00	5.34	
EDF	126.73	0.00	0.00	126.73	
SUB-TOTAL	***2,512.19***	***0.00***	***0.00***	***2,512.19***	**12.27%**
PARIS CLUB[1]	**15,412.40**	**0.00**	**0.00**	**15,412.40**	**75.26%**
NON - PARIS					
(i) Commercial	348.18	0.00	0.00	348.18	
(ii) ODA	113.609	0.000	0.000	113.61	
Total	**461.79**	**0.00**	**0.00**	**461.79**	**2.26%**
LONDON CLUB	**1,441.79**	**0.00**	**0.00**	**1,441.79**	**7.04%**
PROMISSORY NOTES	**649.80**	**0.00**	**0.00**	**649.80**	**3.17%**
GRAND TOTAL	**20,477.97**	**0.00**	**0.00**	**20,477.97**	**100.00%**

ASSUMPTIONS

(1) Payments to multilaterals, non Paris, London and P/Notes are made as and when due
(2) Exchange Rate of USD visa-viz other currencies as at 31 - 12-05

[1] Paris Club debt outstanding reflects the partial implementation of the PC debt deal. Not all bilateral agreements have been signed.

** Late interest included*

Source: Debt Management office, Nigeria.

E:\DEBTPR~1\Debt Stock 2005\xls\Stock2dec05-WithPC-Final

D-149 · Debt Management Office, External Debt Stock as at 31 Dec 2005, 31 December 2005, PDF p.1 · cited in Part 412 · https://dmo.gov.ng/1118-external-debt-stock-as-at-31st-december-2005/file · retrieved 22 October 2026 · 4d7fb05cfaa8

DEBT MANAGEMENT OFFICE

Nigeria's External Debt Stock

as at 31st December, 2006

in millions of USD

Category	Principal Balance 1	Principal Arrears 2	Interest Arrears 3	Total 4	Per centage 5
MULTILATERAL					
World Bank Group					
IBRD	417.53	0.00	0.00	417.53	
IDA	1,405.69	0.00	0.00	1,405.69	
IFAD	39.94	0.00	0.00	39.94	
African Dev. Bank Group					
ADB	434.13	0.00	0.00	434.13	
ADF	179.85	0.00	0.00	179.85	
Ecowas Fund	0.00	0.00	0.00	0.00	
EIB	2.03	0.00	0.00	2.03	
EDF	129.14	0.00	0.00	129.14	
SUB-TOTAL	***2,608.30***	***0.00***	***0.00***	***2,608.30***	**73.59%**
PARIS CLUB	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
NON - PARIS	326.08	0.000	0.000	326.08	
	326.08	**0.00**	**0.00**	**326.08**	**9.20%**
LONDON CLUB	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
PROMISSORY NOTES	**509.01**	**0.00**	**0.00**	**509.01**	**14.36%**
OTHER COMMERCIALS	**101.10**	**0.00**	**0.00**	**101.10**	**2.85%**
GRAND TOTAL	**3,544.49**	**0.00**	**0.00**	**3,544.49**	**100.00%**

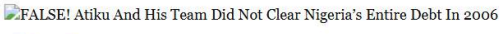
Source: Debt Management office, Nigeria.

E:\DEBTPR-1\Debt Stock 2006.xls\Sta1(OECD)

D-150 · Debt Management Office, External Debt Stock as at 31 Dec 2006, 31 December 2006, PDF p.1 · cited in Part 413 · https://dmo.gov.ng/1119-external-debt-stock-as-at-31st-december-2006/file · retrieved 22 October 2026 · c617aa163bd2

FALSE! Atiku And His Team Did Not Clear Nigeria's Entire Debt In 2006

17 July 2019 111 views



Segun Olakoyenikan

CLAIM: Atiku says: "*As head of the National Economic Council in 2006, under the leadership of ex-President Obasanjo, we paid off Nigeria's entire debt*"

CONCLUSION: FALSE

FULL TEXT:

Former Vice President Atiku Abubakar, in a series of tweets and a Facebook post on Friday, July 12, 2019, claimed the National Economic Council (NEC) which he chaired in 2006 paid off Nigeria's entire debt, but available figures obtained from the Debt Management Office (DMO), Nigeria's official debt agency, show the nation was still indebted to the tune of N2.2 trillion as of year-end 2006.

Atiku, who was the presidential candidate of the main opposition Peoples Democratic Party (PDP) in the February 2019 elections, took to Twitter and Facebook using his verified accounts to express his thoughts on Nigeria's current debt profile two days after DMO released the nation's debt figures as at the end of the first quarter of 2019.

BusinessDay had exclusively reported that the continuous borrowings by the Federal Government of Nigeria from domestic sources largely sent Nigeria's total public debt portfolio to N24.95 trillion in the period, causing an increase of N560 billion in 3 months as against N24.39 trillion debt stock recorded as at the year-end 2018.

"*Nigeria's debt has more than doubled from N12 trillion in 2015, to N24.9 trillion in 2019, yet we became the world headquarters for extreme poverty*," Atiku's first post on Twitter in reaction to the debt figures read. "*Irresponsible borrowing results in unprecedented sorrowing. We mustn't saddle future generations with debt instead of prosperity.*"

The former Vice President went ahead in another post to claim that the National Executive Council in 2016 paid off the country's entire debt, a move which ought to set the nation free of all forms of debt.

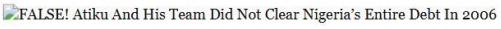
"*As head of the National Executive Council in 2006, under the leadership of ex-President Obasanjo, we paid off Nigeria's entire debt,*" Atiku posted on Facebook at 9:00AM and tweeted on Twitter at 9:06AM Nigerian time on Friday, July 12, 2019. "*It thus breaks my heart to see that after the sacrifice, Nigeria in the last 4 years returned to being a heavily indebted extremely poor nation.*"

Atiku was the major contender of the candidate of the ruling All Progressives Congress, Muhammadu Buhari, in the 2019 presidential election. According to Nigeria's electoral umpire, Independent National Election Commission (INEC), President Buhari polled a total of 15,191,847 votes to defeat its closest rival Atiku who scored 11,262978 votes. The formal vice president is currently challenging Buhari's victory at the presidential election petitions tribunal sitting in Abuja.

Atiku served as the Vice President for two straight terms from 1999 to 2007 under former President Olusegun Obasanjo.

Since Atiku posted the claim on twitter, it has so far been liked by more than 2,000 times, shared over 1,000 times and attracted more than 400 divergent comments on Nigeria's debt portfolio, while a similar post on Facebook has been liked more than 3,300 times and shared over 900 times with comments in excess of 1,200.

BusinessDay gathered different datasets from the state-owned debt agency on Nigeria's debt stock from end-December 1985 to the first quarter of 2019 to show the country's debt trend and provide insights into issues surrounding Atiku's claim.



According to the historical data compiled by BusinessDay, Nigeria owed a total of N2.2 trillion, comprising N1.75 trillion in domestic debt and $0.54 billion payable to external sources

D-151 · Dubawa, Atiku and his team did not clear Nigeria's entire debt in 2006, 2019, saved web page, passage cited · cited in Parts 373 and 413 · https://dubawa.org/false-atiku-and-his-team-did-not-clear-nigerias-entire-debt-in-2006/ · retrieved 21 October 2026 · dae7d5b56ddb

DEBT MANAGEMENT OFFICE

Nigeria's External Debt Stock

as at 31st March, 2007

in millions of USD

Category	Principal Balance 1	Principal Arrears 2	Interest Arrears 3	Total 4	Per centage 5
MULTILATERAL					
World Bank Group					
IBRD	479.34	0.00	0.00	479.34	
IDA	1,619.45	0.00	0.00	1,619.45	
IFAD	40.44	0.00	0.00	40.44	
African Dev. Bank Group					
ADB	386.09	0.00	0.00	386.09	
ADF	199.93	0.00	0.00	199.93	
Ecowas Fund	0.00	0.00	0.00	0.00	
EIB	2.08	0.00	0.00	2.08	
EDF	128.89	0.00	0.00	128.89	
SUB-TOTAL	***2,856.21***	***0.00***	***0.00***	***2,856.21***	**86.87%**
PARIS CLUB	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
NON - PARIS BILATERAL	347.45	0.000	0.000	347.45	
	347.45	**0.00**	**0.00**	**347.45**	**10.57%**
LONDON CLUB	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
PROMISSORY NOTES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
NON-PARIS COMMERCIAL	**84.07**	**0.00**	**0.00**	**84.07**	**2.56%**
GRAND TOTAL	**3,287.73**	**0.00**	**0.00**	**3,287.73**	**100.00%**

Source: Debt Management office, Nigeria.

E:\Debt Stock 1st\Q07 eto\Stock-March-07

D-152 · Debt Management Office, External Debt Stock as at 31 Mar 2007, 31 March 2007, PDF p.1 · cited in Part 414 · https://dmo.gov.ng/1117-external-debt-stock-as-at-31-march-2007/file · retrieved 22 October 2026 · 2527fe6b4b70

DEBT MANAGEMENT OFFICE

Nigeria's External Debt Stock

as at 31st Dec, 2007

in millions of USD

Category	Principal Balance 1	Principal Arrears 2	Interest Arrears 3	Total 4	Per centage 5
MULTILATERAL					
World Bank Group					
IBRD	368.51	0.00	0.00	368.51	
IDA	1,941.00	0.00	0.00	1,941.00	
IFAD	48.60	0.00	0.00	48.60	
African Dev. Bank Group					
ADB	353.80	0.00	0.00	353.80	
ADF	222.90	0.00	0.00	222.90	
EDF	146.10	0.00	0.00	146.10	
SUB-TOTAL	***3,080.91***	-	-	***3,080.91***	**84.31%**
NON - PARIS BILATERAL	184.90	0.000	0.000	184.90	
	184.90	**0.00**	**0.00**	**184.90**	**5.06%**
LONDON CLUB	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
PROMISSORY NOTES	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
NON-PARIS COMMERCIAL	**388.40**	**0.00**	**0.00**	**388.40**	**10.63%**
GRAND TOTAL	**3,654.21**	**0.00**	**0.00**	**3,654.21**	**100.00%**

Notes: (1) The stock of Non- Paris Bilateral increased slightly due to a large disbursement on NIGCOMSAT Loan.

(2) The general increase in the Stock as compared to the previous quarters is as a result of dollar depreciation against most of the major currencies in our debt portfolio.

[3] IBRD figures represent the market value after the Revaluetion of the pooled unit loans

Source: Debt Management office, Nigeria.

C:\Documents and Settings\habibalazeez\Desktop\Materials for Upload on DMO's Web\External Debt Stock and Service\External Debt Stock as at December, 2007.xls]Stock Dec-07

D-153 · Debt Management Office, External Debt Stock as at December 2007, 31 December 2007, PDF p.1 · cited in Part 414 · https://dmo.gov.ng/1122-external-debt-stock-as-at-december-2007/file · retrieved 22 October 2026 · e8396b0b930d

Even though Lincoln failed to win various elections, he only ran for president twice and won both. He won his first bid for the presidency in 1860 and was re-elected in 1864, thus making Atiku's claim **FALSE.**

2. There is no law stopping public officers from doing business in Nigeria

When asked about the source of his wealth during the interview, Atiku explained that he ran a private transportation business when he was employed as a Nigerian Customs official.

"The fact that you are a public officer does not stop you from engaging in business," he said.

He further added: "There is no law which says you cannot engage in a legitimate business because you are a public officer. No law".

However, when the claim was fact-checked by **The Cable,** findings show that his claim is **FALSE.**

Section 6(b) of the Code of Conduct Bureau (CCB) and Tribunal Act only allows public servants to engage and participate in running a farm, either subsistence or commercial.

Similarly, section 2 (b), Part 1 of the Fifth Schedule of the Nigerian Constitution says a "public officer" cannot "engage or participate in the management or running of any private business, profession or trade" except if "he is not employed on full-time basis."

3. Does the oil sector represent 20 per cent of Nigeria's GDP?

Responding to a question about his plans to lift Nigerians out of poverty during the interview, Atiku said that "Oil only maybe accounts for about 20 per cent of our GDP, the bulk of our GDP is non-oil."

But the fact-check by **The Cable** revealed that the claim is **FALSE.**

According to the latest data from Nigeria's National Bureau of Statistics (NBS), the oil sector actually contributed even less than 6.63 per cent of the country's GDP in the first three months (Q1) of 2022.

In fact, the sector's contribution has remained below 10 per cent since the last quarter (Q4) of 2017.

4. Does Nigeria have the highest unemployment rate on earth?

In a Twitter thread posted on his verified handle: @atiku on March 28, 2021, and titled: 'World's Highest Unemployment Rate: Time To Help This Government Help Nigeria,' Atiku claimed that Nigeria had the highest unemployment rate in the world.

Part of the tweet reads: "In a situation where we are simultaneously the world headquarters for extreme poverty, the world capital for out-of-school children, and the nation with the highest unemployment rate on Earth, there is a very real and present danger that we might slip into the failed states index – God forbid!"

When this claim was fact-checked by **The FactCheckHub,** however, findings show that it is **FALSE.**

The most recent data from the NBS as of when this claim was made was for the fourth quarter (Q4) of 2020. This data put the country's unemployment rate at 33.3 percent for a labour force population of 69.8 million and a total unemployed population of 23. 2 million people.

However, the NBS stated that using the international metric, Nigeria's unemployment rate would be 17.5 per cent. This puts Bosnia & Herzegovina and Namibia at the top of the list with 33.7 per cent and 33.4 per cent respectively.

Similarly, the ranking done by Trading Economics also listed Bosnia & Herzegovina and Namibia at the top with 33.89 per and 33.4 percent respectively.

Also, data presented by The World Bank in January 2021 revealed that Nigeria's unemployment rate which stood at nine per cent did not top the table list. South Africa had 28.5 per cent rate; Botswana, 17.2 per cent; Libya, 18 per cent; Gabon, 20.5 per cent, and Namibia, 20.4 percent.

D-154 · ICIR/FactCheckHub, Five false claims made by Atiku, 2021, saved web page, passage cited · cited in Parts 423 and 440 · https://www.icirnigeria.org/five-false-claims-made-by-atiku-in-the-last-two-years/ · retrieved 21 October 2026 · 744128730670

Summary

Nigeria's economic growth has been decelerating since Q2 2014 culminating in an economic recession in Q2 2016. The technical indicator of a recession is two consecutive quarters of negative economic growth as measured by a country's gross domestic product (GDP).

The economic recession was technically over in Q2 2017. However, several economic activities are still contracting or recovering sub optimally.

An economic recession is consistent with an increase in unemployment as jobs are lost and new jobs creation is stalled.

A return to economic growth provides an impetus to employment. However, employment growth may lag, and unemployment rates worsen especially at the end of a recession and for many months after.

The unemployment rate, induced by a recession, typically peaks about 15-18 months after the beginning of a recession or 4-8 months after the end of a recession before it returns to its pre- recession trend. This, in the case of Nigeria will be a peak in Q4 2017 which means we will only expect unemployment to return to its normal trend in 2018. The length of the lag depends on how deep and long the recession was. It also depends on how stable and fast the recovery is as well as on the economic sectors diving the recovery (labor or capital/technology intensive).

The economically active or working age population (15 – 64 years of age) increased from 110.3 million in Q2 2017 to 111.1 million in Q3 2017.

The labor force population increased from 83.9 million in Q2 2017 to 85.1 million in Q3 2017.

The total number of people in full-time employment (at least 40 hours a week) declined from 52.7 million in Q2 2017 to 51.1 million in Q3 2017 (A loss in full time employed workers may not necessarily be due to job losses. It may also be due to people choosing to work fewer hours hence becoming underemployed or people like intending students or new mothers choosing to leave full time employment entirely or temporarily.

D-155 · National Bureau of Statistics, Labor Force Statistics Vol. 1: Unemployment and Underemployment Report (Q1-Q3 2017), December 2017, PDF p.3 · cited in Part 425 · https://www.nigerianstat.gov.ng/download/694 · retrieved 22 October 2026 · 5cb61f9a74e8

Nigeria is a country that has been blessed with rich natural and human resources, although it has often been said oil has been "more of a curse than a help". Well, with the changes already being made globally to drastically reduce our carbon energy consumption, it is a curse that will not be with us much longer.

Given that so much of Nigeria's economy has been based around oil, the need for strong leadership to reshape our productive sectors is now greater than ever before.

This transformation is a major challenge in itself – as Qatar, where this publication is based, and other Gulf states are only too aware. Unfortunately for Nigeria, this challenge has become significantly more difficult as result of the many failures of the current All Progressives Congress (APC) administration and its leader, President Muhammadu Buhari.

In my lifetime, Nigeria's economy has never been in a worse state than it is now and the lives of our peoples' have never been so destitute and insecure.

President Buhari has racked up an "impressive" list of records since he took office:

Record unemployment: The number of unemployed persons in Nigeria increased 13 million to over 20 million in the last three years – that is more than the populations of Qatar, Kuwait, UAE, Bahrain, Oman combined,

Advertisement

Record poverty: According to a report by Brookings Institution, last year, Nigeria overtook India as the country with the largest number of people living in extreme poverty,

Record number of children out of school: According to UNICEF, the figure is now 13.2 million,

Record insecurity: More people were killed by Boko Haram fighters and in clashes between herdsmen and farmers than ever before. When President Buhari came into office the insecurity was confined to the northeast of our country, but now it has spread into the northwest and the central belt.

In the last three years of The People's Democratic Party (PDP) government, Nigeria recorded the highest GDP growth in all of Africa. Now, I am sad to see the continent's most populous nation languishing at the 42nd position.

Fundamental to addressing all these issues is restoring Nigeria's economic growth. Without a growing economy, firms cannot employ our people. Without jobs, poverty and hunger grow. As poverty and hunger grow, so do the conditions that lead to insecurity.

We need to break this vicious circle of decline and put our country on a path of growth and prosperity.

On November 19, I launched my campaign with a 180-page policy document which outlines my plans to get Nigeria working again by turbo-charging economic growth in real terms and by generating millions of new jobs.

Here are just seven examples of the sort of immediate and pragmatic policies my team and I will implement if we are so fortunate as to be chosen by the Nigerian people to lead them:

1. **We will restore investor confidence on the Nigerian economy by**:

- Establishing a stable macroeconomic environment. Our monetary and fiscal policies shall ensure low inflation, stable exchange rate (which we will allow to float) and interest rates that will be supportive of businesses' quest for credit.
- Enacting economic policies that are coherent, consistent and therefore, more predictable by the business community. Nothing could be more threatening to investment flows than an environment that is full of policy flip-flops.
- Improving security, law and order to promote social harmony and a conducive business environment.

2. **We will support the private sector by undertaking reforms to unleash its growth potential by**:

- Improving consultations with the private sector in policy design and policy implementation.
- Working towards achieving the lowest corporate income tax rate in Africa, in order to make Nigeria one the most attractive destinations for foreign direct investment.
- Guaranteeing access to secure, transferable rights to land and other forms of property – which is a pre-requisite for the private sector to invest and for informal entrepreneurs to shift into the formal economy.

D-156 · Al Jazeera (op-ed by Atiku), Atiku Abubakar: How I will get the Nigerian economy working again, 23 January 2019, saved web page, passage cited · cited in Parts 428 and 430 · https://www.aljazeera.com/indepth/opinion/atiku-abubakar-nigerian-economy-working-190123105212682.html · retrieved 21 October 2026 · 9501cbb62649

EXECUTIVE SUMMARY

The 2017 National Survey of MSMEs covered enterprises in Nigeria employing below 200 persons (i.e. micro, small and medium enterprises - MSMEs), and was conducted in all the 36 States of the Federation and FCT. The following was the outcome from the exercise.

The total number of MSMEs as at December, 2017 stood at **41,543,028**, with components as follows, viz: micro enterprises - MEs: **41, 469,947** (or 99.8 percent), small and medium enterprises - SMEs: **73,081** (or 0.2 percent). While Lagos States had the highest numbers of enterprises across all classes, only three (3) States, viz: Katsina (36.4 percent), Rivers (21.7 percent) and Kaduna (18.1 percent) recorded **significant increases in enterprise numbers.**

The **five (5) major economic sectors were** Wholesale/Retail trade (42.3 percent), Agriculture (20.9 percent), Other Services (13.1 percent), Manufacturing (9.0 percent) and Accommodation & Food Services (5.7 percent). Together, these account for about 91.0 percent of all MSMEs. However, while males were dominant in Agriculture (84.9 percent), female-dominance was instead observed in Accommodation & Food Services (86.8 percent), Manufacturing (68.7 percent) and Wholesale/Retail Trade (64.5%). With regards to Ownership Status, *Sole Proprietorship* predominated at 97.1 percent, followed by *partnerships* (2.2 percent). Also, while most entrepreneurs were within the age brackets 26 - 35 years (30.2 percent) and 36 - 50 years (40.2 percent), male-ownership was superior at 51.3 percent. **However, MEs who had mostly basic educational qualification (i.e. ≤** Senior Secondary Schoo**l leavers) were in significant contrast to their SMEs peers** who mostly had university degrees (56.3 percent). Disparity was also seen for business registration compliance with 2.1 percent (MEs) and 71.9 percent (SMEs), respectively.

With a total employment contribution of 59,647,954 persons, including owners, at December, 2017 (equal to 86.3 percent of national workforce), MEs alone contributed a whopping 95.1 percent but with innately weaker capacity for jobs creation at 1.37 persons per entity (compared with 39.5 persons for SMEs). When employers were excluded, it emerged that 18.1 million jobs were created by the sub-sector. Male-**dominance of jobs created was confirmed at about 75** percent, which were mostly generated by the Manufacturing, Agriculture and Wholesale/Retail Trade sectors (across/ within gender). In addition, availability of readily-**qualified artisans remained an issue within the sub**-sector, with most **businesses (or 66 percent) affirming.**

Not surprising, most MSMEs did not utilize professional services. It, however, emerged that Business Consultants followed by Accountants/Auditors were the services most patronized. Consequently, while about 24.4 percent of MEs (up to 65.1 percent for SMEs) had used a business plan, comparative values for business

D-157 · NBS and SMEDAN, National Survey of MSMEs 2017, 2019, PDF p.17 · cited in Part 432 · https://nigerianstat.gov.ng/download/966 · retrieved 22 October 2026 · f786fa7b185e

DEBT MANAGEMENT OFFICE

Nigeria's Public Debt Stock as at December 31, 2015

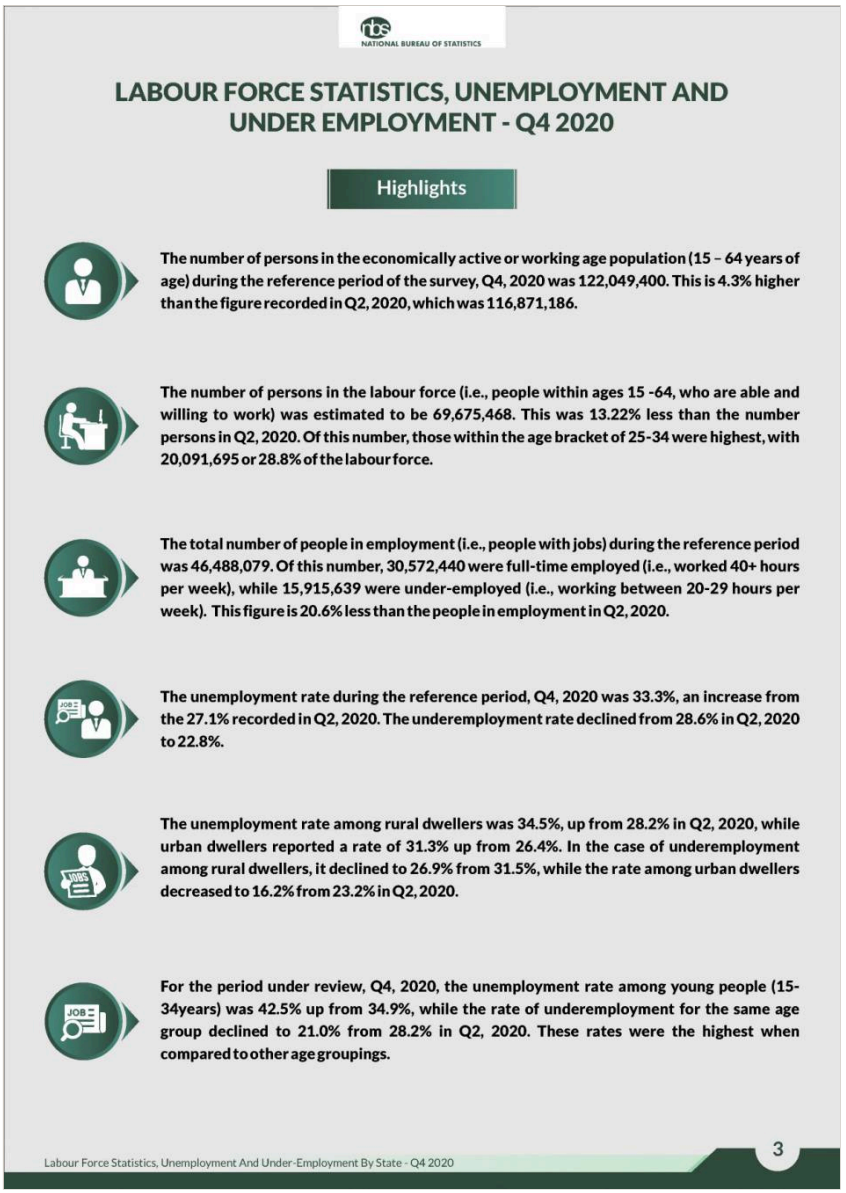
In Millions

	Debt Category	Amount Outstanding in USD	Amount Outstanding in NGN
A.	External Debt Stock (FGN + States)	10,718.43	2,111,530.71
	Domestic Debt Stock (FGN Only)	44,857.85	8,836,995.86
	Sub-Total	**55,576.28**	**10,948,526.57**
B.	Domestic Debt of States*	9,852.25	1,655,178.71
C.	Grand-Total (A+B)	**65,428.53**	**12,603,705.28**

**Actual Domestic Debt Stock for 36 States & the FCT was as at end-December, 2014*

CBN Official Exchange rate of 1 USD to 197 NGN as at December 31, 2015 and 168 NGN as at December, 2014 were used IRO FGN and States Domestic debt, respectively

D-158 · Debt Management Office Nigeria, DMO: Nigeria's total public debt as at 2015-12-31, 31 December 2015, PDF p.1 · cited in Part 435 · https://www.dmo.gov.ng/60-total-public-debt-stock-as-at-31st-december-2015/file · retrieved 22 October 2026 · e3e8a2aa01a6



NATIONAL BUREAU OF STATISTICS

LABOUR FORCE STATISTICS, UNEMPLOYMENT AND UNDER EMPLOYMENT - Q4 2020

Highlights

The number of persons in the economically active or working age population (15 – 64 years of age) during the reference period of the survey, Q4, 2020 was 122,049,400. This is 4.3% higher than the figure recorded in Q2, 2020, which was 116,871,186.

The number of persons in the labour force (i.e., people within ages 15 -64, who are able and willing to work) was estimated to be 69,675,468. This was 13.22% less than the number persons in Q2, 2020. Of this number, those within the age bracket of 25-34 were highest, with 20,091,695 or 28.8% of the labour force.

The total number of people in employment (i.e., people with jobs) during the reference period was 46,488,079. Of this number, 30,572,440 were full-time employed (i.e., worked 40+ hours per week), while 15,915,639 were under-employed (i.e., working between 20-29 hours per week). This figure is 20.6% less than the people in employment in Q2, 2020.

The unemployment rate during the reference period, Q4, 2020 was 33.3%, an increase from the 27.1% recorded in Q2, 2020. The underemployment rate declined from 28.6% in Q2, 2020 to 22.8%.

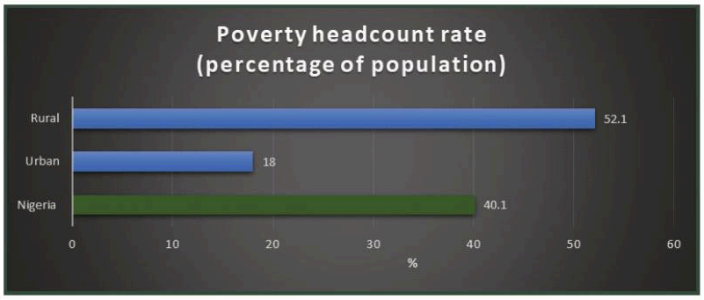
The unemployment rate among rural dwellers was 34.5%, up from 28.2% in Q2, 2020, while urban dwellers reported a rate of 31.3% up from 26.4%. In the case of underemployment among rural dwellers, it declined to 26.9% from 31.5%, while the rate among urban dwellers decreased to 16.2% from 23.2% in Q2, 2020.

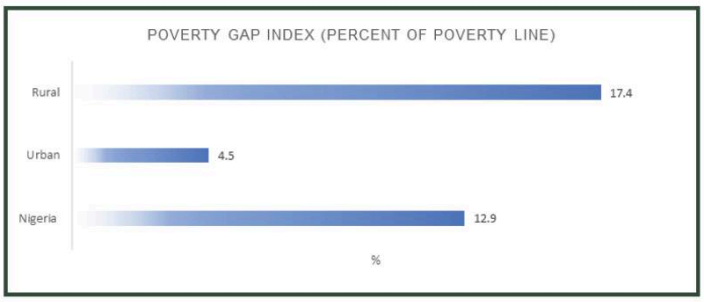
For the period under review, Q4, 2020, the unemployment rate among young people (15-34years) was 42.5% up from 34.9%, while the rate of underemployment for the same age group declined to 21.0% from 28.2% in Q2, 2020. These rates were the highest when compared to other age groupings.

Labour Force Statistics, Unemployment And Under-Employment By State - Q4 2020

3

D-159 · National Bureau of Statistics, Labour Force Statistics: Unemployment and Underemployment Report (Q4 2020) - Abridged Labour Force Survey under Covid-19, 15 March 2021, PDF p.5 · cited in Part 440 · https://nigerianstat.gov.ng/download/1238 · retrieved 22 October 2026 · d5ed7f1c7ca2





16. **In Nigeria 40.1 percent of total population were classified as poor**. In other words, on average 4 out of 10 individuals in Nigeria has real per capita expenditures below 137,430 Naira per year. This translates to over 82.9 million Nigerians who are considered poor by national standards. It is important to note, that this number excludes the state of Borno. While the NLSS 2018-19 includes households from Borno, that sample was not representative of the whole state since only households from "accessible" (safe to visit, areas only) were interviewed. Thus, the Borno sample is considered non-random and non-representative.

D-160 · National Bureau of Statistics, Poverty and Inequality in Nigeria 2019: Executive Summary, May 2020, PDF p.8 · cited in Part 446 · https://nigerianstat.gov.ng/download/1092 · retrieved 22 October 2026 · 805410641abd

19. Furthermore, about 1.48 trillion Naira had been released to MDAs for capital expenditure as at the end of July 2022. I am pleased to inform you that we expect to fund MDAs' capital budget fully by the end of the fiscal year 2022.

20. To further address structural problems in the economy and drive growth, capital releases thus far have been prioritised in favour of critical ongoing projects in the power, roads, rail, agriculture, as well as health and education sectors.

21. As at the end of July 2022, the fiscal operations of the Federal Government resulted in an estimated budget deficit of 4.63 trillion Naira. This represents 63 percent of the estimated deficit for the full year. This is largely attributable to revenue shortfalls and higher debt service obligations resulting from rising debt levels and interest rates.

22. The deficit was mainly financed through domestic borrowing amounting to N4.12 trillion. Hence, total public debt stock increased from 39.6 trillion Naira as at the end of December 2021 to 42.8 trillion Naira as at the end of June, 2022.

23. However, our debt position remains within cautious and acceptable limits compared to peer countries. As at the end of June 2022, total public debt is within our self-imposed limit of 40 percent of GDP, which is significantly below the 55 percent international threshold for comparator countries, and a global average of 99 percent post-COVID-19.

24. Nonetheless, our debt-service-to-revenue ratio needs close attention. The current low revenue performance of government, as reflected in the lowly revenue-to-GDP ratio of just about 8 percent. Our medium-term objective remains to raise this ratio to 15 percent, at which the debt service to revenue ratio will cease to be a concern.

25. Mr. Senate President and Rt. Honourable Speaker, revenue shortfalls remain the greatest threat to Nigeria's fiscal viability. We have therefore

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3.2 Expenditure Outturns

The actual expenditure for FY 2021 was N13.04 trillion (89.5% more than the Budget) as against the FGN Budget of N14.57 trillion. Recurrent expenditure was slightly higher than budget. The higher-than-budgeted debt service cost was due to interest on Ways and Means. Of the N9.15 trillion spent on recurrent expenditure, N3.71 trillion was spent on personnel costs and pensions. Debt service was N4.22 trillion, representing 35% of aggregate expenditure and 69% of total revenue. The actual capital spending of N3.39 trillion was less than the budget by 31.9%.

Table 3.5 FGN 2021 Expenditure Performance

	Fiscal Items	2021 Budget +Suppl. Budget	Actual (Jan-Dec)	Variance	
		Billions of Naira		Billions of Naira	%
S/N	AGGREGATE FGN EXPENDITURE	14,570.76	13,035.37	1,535.38	-10.5%
	FGN EXPENDITURE (excl. GOEs and Project-tied Loans)	12,512.23	12,069.40	442.83	-3.5%
A	Statutory Transfers	496.53	496.52	0.00	0.0%
B	Recurrent Expenditure	9,089.68	9,145.06	(55.38)	0.6%
1	Non-Debt Recurrent Expenditure	5,765.30	4,923.41	841.90	-14.6%
	Non-Debt Recurrent Expenditure (excl. GOEs)	4,752.06	4,457.97	294.09	-6.2%
i	Personnel Costs (MDAs)	3,046.46	3,046.47	(0.00)	0.0%
ii	Personnel Costs (GOEs)	701.16	310.09	391.07	-55.8%
iii	Pensions & Gratuities including Service wide pension	504.19	356.12	148.07	-29.4%
iv	Overheads (MDAs)	382.58	375.41	7.17	-1.9%
v	Overheads (GOEs)	312.08	155.34	156.74	-50.2%
vi	Other Service Wide Votes	403.82	403.79	0.03	0.0%
vii	Presidential Amnesty	65.00	59.59	5.41	-8.3%
viii	Special Intervention Programme	350.00	216.60	133.41	-38.1%
2	Debt Service	3,324.38	4,221.65	(897.27)	27.0%
i	Domestic Debt	2,183.49	2,054.44	129.05	-5.9%
ii	Foreign Debt	940.89	946.29	(5.40)	0.6%
iii	Sinking Fund	200.00	0.60	199.40	-99.7%
iv	Interest on Ways & Means		1,220.33	(1,220.33)	
C	Aggregate Capital Expenditure	4,984.55	3,393.79	1,590.76	-31.9%
	Capital Expenditure (MDAs + Others)	3,939.27	2,893.25	1,046.01	-26.6%
	GOEs Capital Expenditure	335.59	130.61	204.98	-61.1%
	Multi-lateral/Bilateral Project-tied loans	709.69	369.93	339.76	-47.9%

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