

# **Internal Memo**

**FROM:** Executive Director, Operations and Other Taxes  
**TO:** The Chairman, Anambra Board of Internal Revenue Service  
**SUBJECT:** Response to the Purported Unauthorized Operations and Unlawful Arrest of Our IGR Partner's Staff (Bigly Oil and Gas Limited) and others.

**DATE:** October 15, 2023

I wish to respectfully reply to your query in respect to the above subject matter signed and dated October 6, 2023. I reply to you out of respect I hold unto the Governor who appointed you, and respect I have for you as an elder as well as to set the record straight.

It is indeed noteworthy that you issued a query to me and leaked same to the press and the general public to humiliate my person. I would expect you to also leak my reply to the press as well as the reading public.

Mr. Chairman, you are fully aware that about **90%** of the State Internally Generated Revenue (IGR) are criminally in the hands of private individuals. We are battling with touts and other revenue thieves in collection of the remaining **10%**. Most of these private individuals have their tentacles rooted in some government officials who back their activities (for weekly returns) and who are bent on **peeling** off the State IGR into their private bank accounts. Today, **touts (agboros)** are in the multiplicity of their numbers across the State supported by these acclaimed powerful individuals and backed up by you. It is unfortunate and regrettable that you knowingly made yourself a willing tool for these evil and heartless men to operate. Instances abound where I arrested revenue criminals, charged them to court and remanded them in prison custody but you wrote to release them to continue in their IGR stealing activities thereby making nonsense of whatever efforts made in arresting them and demoralizing the willing spirits that are ready to root out criminality in our State. The New State policy on IGR transformation is digital technology and electronics collections. It is evidently clear that you are working in tandem with the IGR mafia, hawks, and vandals, for whatever reasons known to you. Is this how we are going to achieve the N4b (four billion naira) monthly benchmark expected of us by Mr. Governor? People who suffer from your style of leadership are the very citizens that voted this Government into power. Today, several businesses have moved across the Niger to settle in Asaba, Delta State and several people who come to Onitsha and other parts of Anambra State to buy goods and services no longer come as a result of the criminal activities of touts.

## **Now, let's take a tour on the issues raised in your query:**

**1.a.** Firstly, on the late night of Tuesday 3<sup>rd</sup> October 2023, I received a call from the Anaku Divisional Police Officer (DPO), Mr. Harrison who reported an unprecedented activity from the Revenue agents in the Ayamelum axis of which he tagged "revenue criminals". He maintained that there have been outbursts of hooliganism at Anaku junction, close to the Anaku Police Station. He also stated that there were severe AK47 gun shots at the revenue collection point the night before and requested my office to intervene. I intervened in the matter to rescue my community from the hoodlums because one of the names mentioned

to me by the DPO has been a well-known 'bad boy' terrorizing the Ayamelum area with dangerous weapons and whom I am aware has been in the wanted list of the Anambra State Government and security operatives on account of his dangerous activities in my area.

**b.** As an Executive Director (Operations), I considered the DPO's complaint as an urgent call because that was partly how Anaku/Omor communal crisis began in May 2021 which left several innocent people killed and many houses burnt down including my own house. Before I went for the operation the next morning, I came to your office to inform you about my move and the need for an urgent intervention as the situation demands. I was told you were in the State Executive Council Meeting. I then sensed it could be distracting to ring you on the phone while you were in a meeting. I, therefore, met with the Executive Director (Assessment), Mr. Benjamin Okafor, our colleague and intimated him of my mission. I requested him to pass my message to you when you return. When I returned from the journey, you were still at the Exco meeting. I again invited ED Assessment to observe the items we recovered from the Bigly revenue agents before the arrested persons. Such items recovered includes transactional receipts, tramadol, mkpurumiri, a packet of cigarette, and other dangerous narcotics.

**c.** The aim of my action was to teach other miscreants who specialize in revenue theft that Anambra State Government now frowns at individuals or groups who steals or deviates from revenue collection agreements. Before now, there were news making the rounds that Madubuko stationed some hooligans in Ayamelum area to be extorting money from Motorists. Recall Mr. Chairman that you jokingly asked me this question in one of our interactions in the office. It was on this note as well as to identify the terrorists who were suspected to be revenue agents that I quickly went to fish out those that parade my name in bad light. On arrival, I discovered it was Bigly agents. I interrogated them together with some drivers already in their net who were not able to meet up with the N32,000.00 being demanded from them by the Bigly agents and some Anaku people seen at the scene who complained about their extortions.

**d.** On the early morning of Thursday 5<sup>th</sup> October 2023, I tried reaching you on the telephone to inform you of my plans to take the suspects to court, but the network was playing off. I then sent you a WhatsApp message explaining my move at exactly 7:03am. I came to the office to see you before going to court, but you weren't on seat. I then went to the ED Assessment and informed him that I was taking the suspects to court. I only took the suspects to a court in Ogbaru on that 5<sup>th</sup> of October. I was not on operation or any other kind of enforcement activity at Ogbaru. That same day, the mini-truck drivers were protesting in every nooks and cranny of Onitsha against the Bigly Oil and Gas for double taxing them. The protesters on their own caught the Bigly Oil and Gas workers with various items including a notebook that contains the recording of outrageous amounts collected from their members. They also arrested one man engaged by the President General of the Anambra State Market Amalgamated Traders Association (ASMATA), Chief Humphrey Anuna (a.k.a Onwa Oreri) who engaged him with fake receipts bearing the PDP insignia claiming that, you, Mr. Chairman approved the collection.

The money allegedly being collected as 'traders' welfare' contradicts and conflicts the partnership authority paper issued to the Bigly Oil and Gas Services. On hearing I was in a court at Ogbaru, the protesters (mini truck drivers) stormed the court with the suspects they had arrested. It was there that I

confiscated the notebook and decided to return to Awka with the lady who was caught with the notebook. I was still in the court premises about returning to Awka when Mr. Friday Umeh (a.k.a Ofia Afulu-Ego) phoned and requested to see me as a matter of urgency. I decided to drive to his office at Ochanja Central Market in Onisha South Local Government Area to see him. I was in his shop when Mr. Ken Nwankwo (**A big Nwankwo**) arrived with a retinue of DSS personnel and Police Officers and he pleaded with me to release the lady caught with the notebook mentioned above. I released the lady to him unconditionally and returned back to Awka with the notebook as an exhibit. I came directly to your office to explain to you what happened. I met you busy in your computer and the manner you responded to me when I greeted you seemed to indicate otherwise. I decided to leave but told you I will return back the next morning since you were busy at that time. Later that evening, "**A big Nwankwo**" came to me in Awka for a peace talk. In the midst of our discussion, **he jokingly informed me of his plans with the AiRS Chairman, Dr. Greg Ezeilo to start a media war with me.** We laughed over it. Shortly after he left, journalists started calling my attention to some online publications against me by Bigly firm. This confirmed the statement he dropped. I called his (Bigly) attention to it and forwarded the published articles I received to him. But some negative write-ups against my person kept coming. I had to respond to clear the air. I am, therefore, not aware of any operations carried out by my humble self in Ogbaru and Onitsha North on the 4<sup>th</sup> and 5<sup>th</sup> as claimed in your query. If there were operations carried out on these days, they were not to my knowledge and should not be associated with me.

**e.** Mr. Chairman, recall that sometime in May 2023, the Health Centre in your community, Igbo-Ukwu was threatened by the activities of what you called in your own words "touts" and probably revenue thieves. You requested me to assist you chase away the hoodlums. You asked me to mobilize DSS and Civil Defense. You personally insisted I should join you in the visit to the health center at Igbo-Ukwu. I mobilized and we went and addressed the situation. At that time, Mr. Richard Nwora Madiebo was the Chairman/Chief Executive Officer of the AiRS. Mr. Richard Madiebo was never consulted before we embarked on this mission because of its urgent necessity to you and to safe your people from the suspected criminals. That mission was never an illegal or unlawful operation. Mr. Richard Madiebo never queried you for embarking on that mission.

**f.** Resulting from **(b)** above, I am aware that the Bigly Oil and Gas Services is partnering with the AiRS to help shoot-up the State revenue. I am also aware of the conditions upon which they were partnering with the State Government IGR Office. When I arrived at the venue where the Bigly staff were arrested at Anaku junction, I saw things contrary to agreement between the AiRS and Bigly Oil and Gas Services. My observations indicates there was no POS machine, no staff from UHBET, no CRO and no security personnel, etc as agreed. Added to that, manual receipts were being issued to motorists, transactional record book and receipts found evidenced monies collected were above the contractual rate/amounts agreed upon. I noticed with dismay that you, Mr. Chairman has elevated manual IGR collections contrary to our agreement with Mr. Governor that digital technology are to be used. May I refresh your memories on the terms and conditions upon which the company was contracted to partner with AiRS. The condition is that Bigly Oil and Gas Services is to:

- i. Provide a Tax Hub at each of their locations.

- ii. Engage Tax Care Support Staff for all secretarial duties.
- iii. Must work with 2 of our UHBET staff for the purpose of all financial dealings which must be electronic in nature; namely, Bank-PayDirect, POS terminal or USSD support channels.
- iv. To earn a commission on each IGR receipt at 12% on every collection supervised by the firm.
- v. To ensure that adequate security measures are in place to guarantee hitch-free operations.
- vi. To make weekly reports to the AiRS to show transparency and accountability.

My visit to the scene shows that none of these conditions were met. Since the Bigly acted in contravention of the partnership agreement it signed with AiRS, how do we now quantify what has been collected, where the money goes and the percentage to be given to the Bigly? If this postulation is correct, why did Mr. Chairman issued a query to me for doing the right thing?

Below table shows collectable tax rates approved for Bigly Oil and Gas:

<b>S/No</b>	<b>Truck Size</b>	<b>Applicable Rate</b>
1	Container Truck	N12,000.00
2	12-tyre Truck	N10,000.00
3	911 Truck	N8,000.00
4	608/Faker	N6,000.00
5	Dyna truck	N3,000.00
6	Shuttle buses	N1,000.00



GOVERNMENT OF ANAMBRA STATE OF NIGERIA  
ANAMBRA STATE INTERNAL REVENUE SERVICE



## IGR PARTNER'S AUTHORIZATION

Partner's Details:  
Bigly Oil and Gas Limited  
4, Euphrates Street  
Maitama, Abuja

Commencement Date: September 1, 2023  
Validity Period: 6 Months.

Dear Sir,

We are pleased to inform you the Anambra Internal Revenue Service has appointed your firm as an IGR Authorized Partner (IAP) for the Downstream Haulage Tax with the following terms and conditions:

- i. You are to provide a Tax Hub at each of your locations.
- ii. Engage Tax Care Support Staff for all secretarial duties.
- iii. You will work with 2 of our UHBET staff for the purpose of all financial dealings which MUST be electronic in nature namely, Bank-PayDirect, POS terminal or USSD support channels.
- iv. Your commission on each IGR receipt is 12% on every collection supervised by your firm.
- v. You are to ensure that adequate security measures are in place to guarantee hitch-free operations.

Below are collectible IGR rates per truck size.

S/No	Truck Size	Applicable Rate
1.	Container Truck	12,000.00
2.	12-tyre Truck	10,000.00
3.	911 Truck	8,000.00
4.	608/Faker	6,000.00
5.	Dyna truck	3,000.00
6.	Shuttle buses	1,000.00

**Note:**

1. You are to make weekly reports to the service to shown transparency and accountability.
2. This authorization is NOT transferable and subsist for the next six (6) months only but renewable thereafter.

Please accept the assurances of my highest regards.

  
Dr. Greg U. Ezello, FCA  
Chairman/Chief Executive Officer

Office of The Executive Chairman  
Anambra State Internal Revenue Service,  
Revenue House: 1 Esther Obiakor Avenue, Awka



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The above authority paper contradicts the money being collected by Bigly Oil and Gas as evidenced in exhibit **A** and **B** below.

The motorists (taxpayers) in my zone complained bitterly how Bigly staff applied brutal force on them before collecting these monies. This is contrary to Governor Soludo's manifesto to rid Anambra State off Agboro and touts. The actions of the Bigly staff rather gave wrong impression of the IGR and our working Governor in the eyes of the common man who did not witness our written agreement with the Bigly Oil and Gas. I contacted the CEO of Bigly Oil and Gas to report what his men were doing but he did not take the call nor return it much later. At that point, I felt an essential major action must be taken to correct such bad impression and to clear my name from the allegations that I stationed some hoodlums at the Ayamelum area who are collecting revenue for my personal use and to save my people from these criminals, hence my action. Therefore, what I did was to teach other AiRS partners lessons that the fact they were contracted is the more reasons they MUST keep to agreement. That failure to abide by agreement can amount to unwavering consequences. After all, when things go wrong, blame goes to Mr. Governor and his administration, and the people (the electorates) will not be in the know that Mr. Governor did not approve any AiRS agent to intimidate, extort, or overtax them.

This is practical evidence that the Bigly firm is already in serious breach of the fundamental terms of the partnership agreement enshrined in the IGR Authority letter attached above that empowers them. Note as stated earlier, the effect and burden are on the motorists who are already groaning in pains. The blame is on the Soludo administration. The earlier we caution our partners the better.

The transactional record books I confiscated from Bigly agents are attached below as Exhibits A, and B which shows evidence of what the agents are collecting from motorists across the state.

**"A"**

S/No	MOTOR NO / VEHICLE NO	AMOUNT	PAID
1	J JT - 2787H		
2	XQ870-ENU	15,500	Pd
3	XD475-KJA	60,000	Pd
4	ZBI-1967G		
5	J JT - 557H	20,000	Pd
6	KPP-467T	60,000	Pd
7	MJ55FLA	110,000	Pd
8	FST-357XW	30,000	Pd
9	ENU-531ZH		
10	IRV-216XB		
11	T-10574LA		
12	ANW-230XA		
13	KSE-382X4		
14	XC 751-NBN		
15	ATN-228XA	60,000	<del>Pd</del> Pd
16	UWA-658XT (Pg)		
17	AJL-849XD (big motor)	30,000	Pd
18	XK 727-ENU	30,000	Pd
19	ATA 938ZK (Ochra 2)		
20	XA 269-ATN	30,000	Pd
21	AWK-4187K	100,000	Pd
22	XA 344 ACA		

**“B”**

S/NO	MOTOR/VEHICLE NO	Amount	PAID	S/NO	MOTOR/VEHICLE NO	Amount	PAID
23	AAJLH1-BAI-1			1	AKL-555-7L		
24	SIT-55-1H	25000	Pl	2	RBC-65XF		
24	LKP-402-L9	100000	Pl	3	KGE-195XA	60000	Pl
25	AWK-22-12			4	XASD1-ANE		
26	AWK-834XB			5	AB1-196-19		
	Total Collected	725000		6	XK-72-7-ENU		
				7	AWK-35-1H		
				8	ENU-5312-1		
				9	XDS-12-ABAI	60000	Pl
				10	KPP-465-1T		
				11	KPP-19-1T		

What impression could this amount being extorted from the innocent motorists create in the members of the public about our party, APGA and the image of our Governor, Professor Chukwuma Soludo, CFR, who graciously found us worthy to serve in his government? The Bigly firm double charge motorists, intimidate them and in most cases puncture their tyres and break their vehicle windscreen. What a barbaric manner of collecting revenue in the 21<sup>st</sup> century! The public perception about this Government is at its lowest ebb resulting from the manner people are being extorted and double taxed. Are you not concerned about this Mr. Chairman? Our goal is to increase the State revenue generation, and that must be done in a most civilized manner. Must we kill our own citizens to get tax from them? We must have empathy and be human in our dealings. I am concerned because I am involved, and these are the very citizens that voted this Government to power. I am not saying they should not pay their tax, but that tax must be collected in the most civil manner.

Mr. Chairman, you are not bothered that the staff of the said Bigly firm, collected revenue in cash and also issued manual receipts as against its partnership agreement with the State Government to use Point of Sale (POS) machines for revenue collection in the State? It appears that you are not in support of transformation of Anambra State revenue collection from manual to digital revenue as directed by Mr. Governor, Prof. Charles Chukwuma Soludo, CFR, which objective was to increase the State IGR through digital processes and possibly abolish revenue theft. You are not also worried that Bigly staff who supposed to be collecting revenue digitally through POS and under the supervision of the AiRS Community Revenue Officers (CROs) staff and the AiRS Unified Hybrid Enforcement Team (UHBET) staff to block leakages are working alone collecting cash from the public. Not only collecting cash but collecting above the stipulated amount in the agreement between Bigly and the State. Isn't this action alone amounts to a fundamental breach of the agreement between Bigly and the State as well as a clear intent to defraud the State of its revenue?

Mr. Chairman, be further informed that the arrested staff of the Bigly firm were arraigned in court by the Police for various criminal offences they committed against the State and these same people you hold so tenaciously as AiRS staff are denied by their employers Bigly Oil and Gas in the public space specifically by their project manager, Mr Chukwuma Nwabuikwu in their online publication titled: UNCERTAINTY IN NANAMBRA REVENUE HOUSE AS SOLUDO'S AIDS FIGHT DIRTY OVER SUPREMACY. Your particular interest in this case may create many questions that seemingly would pose as barriers to meeting the **N4b** naira monthly target given to us by Mr. Governor to achieve. As it is, we are struggling to beat **55%** of the target. This, I believe, is not encouraging.

I am even more worried to observe that a partnering firm whose job function is to supervise the AiRS digital collections and pay into State account digitally is now coming up with a cheque of **N150,000,000.00 (one hundred and fifty million naira)**, which is obviously less than 20% of what has been collected in the field on behalf of AiRS. Remember that same company made over **N1,269,360,000.00 (One billion, two hundred and sixty-nine million, three hundred and sixty thousand)** within the three months and two weeks period it operated as revenue agent for Anambra State in late 2022 and early 2023 in a very obnoxious manner that warranted the abrupt suspension of the flying revenue by Mr. Governor in January 2023. The records of money collected by the firm is not only available but also verifiable to date. Till today, Bigly firm claims it has not recovered the **N450,000,000.00 (four hundred and fifty million naira)** it invested in the Anambra IGR. That is a blatant lie. I would like anyone who doubt this to challenge me and I will make a verifiable records of its collections and the amount collected available.

**2.a.** Mr. Chairman, with all due respect to your person, you never invited me for an official office meeting when I returned from my Australian trip. You applied the attitude of “winner takes all” syndrome as if you had been in competition for the office of the Chairman with anyone. I, Dr. Madubuko exercising my professionalism, phoned you and requested that I would like an opportunity to sit with you to settle our differences and work together. I am glad you granted me an audience. Therefore, the meeting was a reconciliation meeting between you and me at the BON Hotel, Awka. I personally asked you to narrate what you believe that was causing the rift between both of us. I listened to your narration patiently. You asked me the same question and I told you my own side of the story. Both of us apologized to each other and agreed to work as a team.

Recall Mr. Chairman that you told me that the use of manual receipts will forestall the digital revenue collections of which Mr. Governor’s vision supports. You explained that it was on this basis the Bigly firm was employed. I asked a direct questions to you regarding the circulating news that you, the Chairman, Dr. Greg Ezeilo collected **N4,000,000.00 (four million naira)** and two cows from Mr. Ken Nwankwo before your Ozor title taking at Igbo-Ukwu your community and that he (**Mr. Ken Nwankwo, a.k.a ABig**) gave you **N20,000,000.00 (twenty million naira)** to be able to secure the appointment letter for the “**upstream and downstream**” revenue buckets. You accepted that both incidence happened. I advised you the dangers of accepting things like that from ‘partners and contractors’ as the case may be. You told me you will refund back his **N4,000,000.00** to him and on issue of two cows, you retorted: how much does cow cost? That you will give him back his two cows. On the **N20,000,000.00 (twenty million naira)**, you said you borrowed the money from him to rehabilitate the UHBET Centre. I was amused but not deceived



because you took the money and started doing his biddings. It is not surprising, therefore, that you saw nothing wrong with our IGR Partner, Bigly Oil and Gas Limited recruiting hardened criminals across the State for revenue collections. Rather, you called for my head for daring to venture where the angels fear to go. I can now rightly or wrongly confirm that even the angels eat beans.

In that meeting also, you admitted many things you have done arbitrarily, and in a dictatorship manner without carrying we your colleagues along as a team. You equally admitted having encroached so much on areas of my primary assignments as approved by Mr. Governor, Professor Chukwuma Soludo, CFR. You promised to make amends so we can join hands to upscale Anambra State revenue. We also discussed the decline in the amount of revenue generated in August 2023 and how to upscale the revenue. We noted that the primary cause was lack of collaboration. Of everything we agreed upon, Mr. Chairman has not kept to even one.

b. I recalled you mentioned to me in that meeting that you are creating a new office and you would like me to help with managing the **new Business Development, UHBET Computer-Based Testing facility among others.** You invited me to come with you the next day to view the facility. I recalled I honestly told you that I am not an expert in computers and would not be able to manage the new office based on the computer issue. We have several professionals who are computer wizards working with the AiRS. Why can't you appoint any of them to oversee the new office and exert professionalism in that area. Why would you want to assign me to a role you are aware I am not competent to handle? Is that not a calculated design to keep me away from the main job the Governor invited me to do? Putting a square peg in a round hole has been a major problem in Nigeria that retards growth and development and that is what you want to replicate at the revenue house. As a brand new Chairman, your choice of discarding experience and capacity needed in driving this onerous task and agenda, may likely eventuate into probability possibility or possibility probability. I am hearing for the first time from your query that **as an Executive Director, I will never be engaged in any field work again except where it becomes extremely necessary to do so.** Is there anything going on in the field Mr. Chairman is trying to hide away from me? It looks like my going to the field to catch these revenue thieves and touts seems to be offending you, Mr. Chairman. I am still amazed that an Executive Director of Operations is being muscled and pressured just to stop him from knowing what is happening in the field.

Your decree that I should **stop going to the field operations** only exposed your bereft of knowledge on **leadership or management** by **walking around.** Every successful leader or organisation **practises management by walking around or management by wondering around.** It is also known as leadership by walking about.

This leadership style requires every leader to constantly leave the comforts of his or her office and go to the frontline to see directly how things are done. Relying on reports from field officers or from subordinates (such as the corrupt UHBET) you created is fraught with risks. The reports they send may not be comprehensive or may be distorted or may be late. When the leader is going to the field, the people there should not know because if they know, they will take steps to make the visiting leader see only what will please him, and not reality. Therefore, the visits shouldn't be structured.

The company that popularised management or leadership by walking about is Hewlett Packard (HP), one of the greatest IT companies of all time which has kept on reinventing itself. Its practice of management by walking around is one of the driving forces of its success. Every American president has always embraced leadership by walking around. That's why recent American leaders visited war fronts in Iraq without the troops being put on notice. The visits boosted the soldiers' morale. Competitive multinational firms adopt this leadership practice. There are many instances of how multinational leaders got to know of the true situation of their foreign operations only when they left their C-suites and visited their foreign subsidiaries.

My friend, C. Don Adinuba, the immediate past Commissioner for Information in our state, has recounted how Prof Bart Nnaji, then the newly appointed Minister of Power, went to the Olorunsogo Power Plant in Ogun State in 2011 and discovered that PHCN managers who were telling his predecessors and the Nigerian people that only three out of the eight units in the plant were working because the Chinese who built it provided the operational and maintenance manuals written only in Chinese were lying. When this lie was bursted, all eight units began to work well within days, and power supply increased all over Nigeria . Thanks to Prof Nnaji's understanding of the value of leadership by walking around.

My adoption of leadership by going to the frontline has helped the State IGR grew from **N1.8b** (one billion, eight hundred million) in March where we met it to **N2.8b** (two billion, eight hundred million) in July 2023 after which I traveled to Australia in August and returned in September to meet the IGR in a state of terrible decline. Since then, revenue thieves have multiplied and seemed to have formed a terrible alliance with you. The state of the IGR steady decline under your watch and style of leadership is becoming too dangerous for silence. Think of what it would be if we pull our talents and strengths together, we would have definitely reclaimed over 85% of the State IGR in the hands of the revenue vandals. By now, we would have been talking of generating **N5b** (five billion) while targeting at **N10b** (ten billion) as from 2024. Unfortunately, you have voluntarily chosen to become a cog in the wheel of the State IGR with the revenue **hawks, vultures and vampires**. My field trips across the State has invariably helped to expose the revenue racketeering going on in the field and its associated extortions, violence and the people involved in it. You seemed to be very happy sitting down in your office and relying on the negative reports brought to you by loyalists you sent to the field who are ultimately after their own pockets. Cases in point are the moniepoint saga, where the State IGR is believed to have been bankrolled into several individuals pockets and the civil servants who were involved in diverting millions of the State IGR resources, and when I arrested them to account for their misbehaviour, you came to their rescue – implying that you may have been a beneficiary in the act in recent times.

I would advise you to embrace **leadership by walking about** in your own interest. You need also to embrace other critical leadership values like **team work, excellent communication, and good human relations**.

The Anambra people have seen where your recent **diktat** that confers absolute power on yourself has led the AiRS to: **gross underperformance**. We generated a mere **N1.9bn** (one billion nine hundred million) last month of October 2023, when we were expected to hit about **N3bn** (three billion). **You owe Governor Chukwuma Soludo who appointed us to the AiRS leadership a huge apology**. Rather than strive to meet the monthly targets set for us, you decided to run a **one-man imperial leadership style**. It is awful to see the AiRS Chairman insist in the 21 century on, at best, **a return to the command and control style of the military era** and, at worst, **a return to the dark era in organisational management when organisations were nothing other than**

**sweatshops**, as members had no rights whatsoever. Not even the right to go on maternity leave or annual leave. The Big Man was just a demi god, an angry god who must be worshipped at all times to pacify him.

Remember Mr. Chairman, that on the day of our inauguration, it was in your presence and other Principal Officers of the State Government that Mr. Governor gave me a specific mandate of fishing out the revenue thieves across the State and dealing with them accordingly. On that fateful evening, Mr. Governor declared before every one of us present: **Christian, you have been here before and they dealt with you. You know where the IGR is. That's why I pulled you back from Australia to join us and add value to this administration. I believe you know who they are – the people who are stealing the revenue. If they are dead and buried, exhume them, kill them the second time and bury them again.** Those were the Governor's statement in the full glare of everyone present. This bold statement injected a motivating spirit in me to help in our collective efforts to shoot-up the revenue to **N4billion** as a benchmark mandate monthly. Why are you bent on trying to frustrate, thwart, and truncate my efforts in this respect?

3. Mr. Chairman, what you seem to be saying here is that as an Executive Director I have no right whatsoever to engage with any AiRS internal and external stakeholders without your authorization. You are the Chairman. If that pleases you and you feel that is the thing that will help the revenue to grow, I have no problem with it.

4. Mr. Chairman, when you issued that proclamation, I was aware it was targeted at me due to your recent intents. Recall you personally assigned these vehicles to me while you were the Executive Director in charge of ICT and shared Services. These vehicles were assigned to me for the purpose of monitoring and enforcement as Executive Director in charge of Operations and Enforcement. My security personnel use one of the Sienna buses while I use the other Sienna as my official vehicle. I do not think it is right for me to be using one vehicle with my security personnel. I have since returned the vehicles mentioned in your query. These vehicles are Anambra State Vehicles not mine. Recall, we met almost all these vehicles in bad conditions, and I took the initiative to fix them with my personal resources knowing the importance of mobility in this job and to be reimbursed later to enable us work. You are aware of this. I fixed over six vehicles including one Black Maria and yet to be paid back the expenses incurred. I have sought many times for my money to be paid back to me before Mr. Richard Madiebo resigned but to no avail. Mr. Chairman, may I use this medium to seek that you act on the memo concerning paying back the money I spent. The copies of the receipts I believe will still be on your desk. Should you not be able to find them, advise me and I will bring them again.

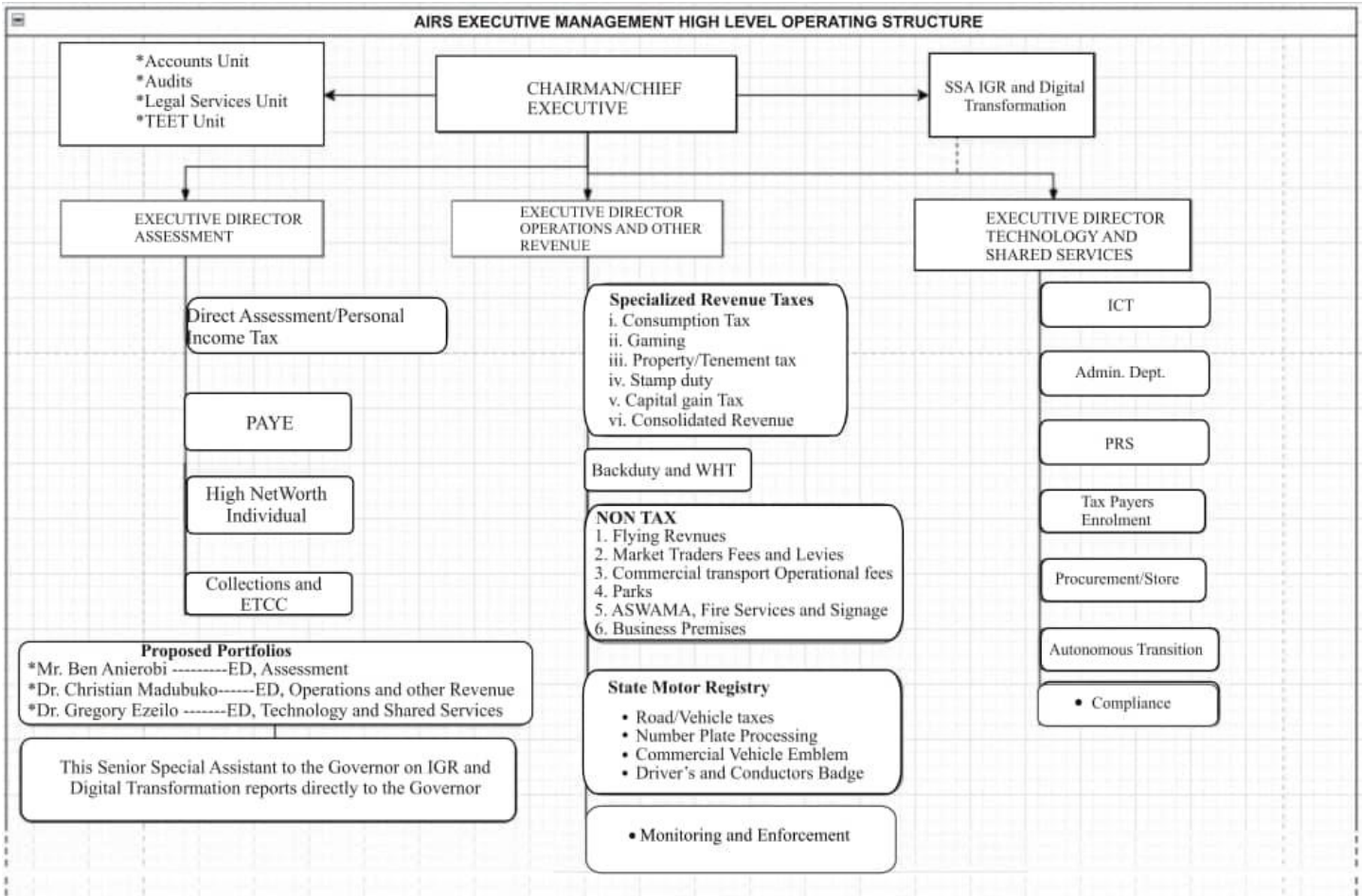
Mr. Chairman should note that **No. (vi)** of the memo in reference reads in parts: AiRS Vehicle Fleet Management – in line with the new AiRS vehicles policy, all AiRS vehicles are to be stationed within the AiRS premises, save for those officially assigned to top and senior management officers, etc. Of everything said in that section, there was no where it was stated that the Executive Directors were affected. Am I not one of the top senior management officers of AiRS?

**4.b.** Take note Mr. Chairman that I have been a three-time Commissioner in this State in the most critical ministerial sectors. Asking me to move out from my office originally assigned to me as the AiRS Executive

Director of Operations to a place that is not even worthy for my aides is not only horrible but regrettably insulting and abysmal. That is an effort in futility. It depicts entirely your hatred, accumulated bitterness and biases on me. And preparing me to supervise the **UHBET Computer Testing Facility (CBT) and the New Business Development Hub** is an aberration to professional intelligence and individual expertise. Mr. Governor knows why he hired me and he is aware of my areas of expertise. I wonder what is going on!

**4.c.** Mr. Chairman, be informed that this your request is unattainable. I was kidnapped in this State and spent 19 excruciating days in captivity. You know nothing much about my agreement with Mr. Governor, on my personal security, neither do I know your agreement with Mr. Governor. This part of your query suggests that attempts to kidnap me the second time or even planning to eliminate me will not mean anything to you. I have put my family on notice about this. From all indications, the reconciliation meeting we held meant nothing to you. All the promises you made for a positive change were fallacious. Note, you did not hire me. I am not working for you, but we are working together for Mr. Governor. If you find my behaviour wanting, please report me to Mr. Governor if you cannot tell me. The aim of hiring me to work for the State is to add value to Mr. Governor's efforts in nation building in my area of assignment and expertise, and not to engage in fighting with colleagues in Office, I do not know about you.

Mr. Chairman, also be informed that we have division of labour and job functions which was approved by Mr. Governor for efficient and effective revenue output. Just for reference purposes, see below diagram as it was originally designed for your perusal. I urge Mr. Chairman to focus more on how to increase revenue generation, reduce double taxation, and remove touts from the street than focusing positive energies on hunting down Dr. Christian C. Madubuko. Asking me to vacate my office and re-assigning me to a different job role that does not fit my expertise is like trying to cross the Sahara Desert on a wheelchair. See below diagram showing our job divisions for ease of your reference.



### Where did we get it wrong?

As part of our strategy to increase the State revenue, we considered the negative roles of the Anambra Joint Enforcement Team (ANJET) headed by AVM Ben Chiobi (Rtd) as Special Adviser to the Governor on Security, and the Operation Clean and Healthy Anambra (OCHA) Brigade, headed by Comrade Celestine Anere as MD. We agreed that these two bodies must give way because their activities were inimical to revenue growth in the State. We made a presentation to Mr. Governor on 13/06/2023 on the need for AiRS to have an enforcement team of its own, trained purposefully for revenue generation. That presentation gave birth to the Unified Hybrid Enforcement Team (UHBET). The Governor charged us to recruit people of integrity who have not been members of ANJET and OCHA Brigade before and train them for efficient revenue collections. See below an extract summary of the minutes of the presentation meeting with Mr. Governor on the 13<sup>th</sup> June as recorded by the Executive Director (Assessment), Mr. Benjamin Anierobi Okafor and sent to every participant at the meeting.

**SUMMARY AND ACTIONABLE POINTS OF THE PRESENTATION OF AIRS TO THE GOVERNOR ON 13/06/23 AT THE GOVERNMENT LODGE AWKA.**

After Presentation the following actionable points were raised.

**WHT**

The former Chairman Mr. Richard Madiebo engaged one Oseni on recovery of WHT that belongs to Anambra from Federal Government. AIRS to get his contact and follow up with him. It is estimated that the sum of N11b is at stake.

**UNIFIED HIGH BREED ENFORCEMENT TEAM**

After the presentation of the new enforcement team on the structure and modus operandi, there were arguments for and against UHBET. However, following decisions were taken:

**OCHA BRIGADE** was asked to focus on their core mandate of keeping Anambra State clean, making it a livable place and to fine environmental degraders. They are also asked to continue in their strides at eradicating cultism and dismantling the unwholesome activities of ndiAgberos (TOUTS) in the state.

**ANJET** was asked to stand as a strike force. They are to check illegal miners and land grabbers in the state.

**ARTMA** to focus on sanitizing our roads and ensure free flow of traffic and fine traffic offenders.

**THE NEW UHBET** will focus on the enforcement and collection of **ALL TAXES**. The proposed UHBET will be drawn from outside the establishment of ANJET and OCHA BRIGADE.

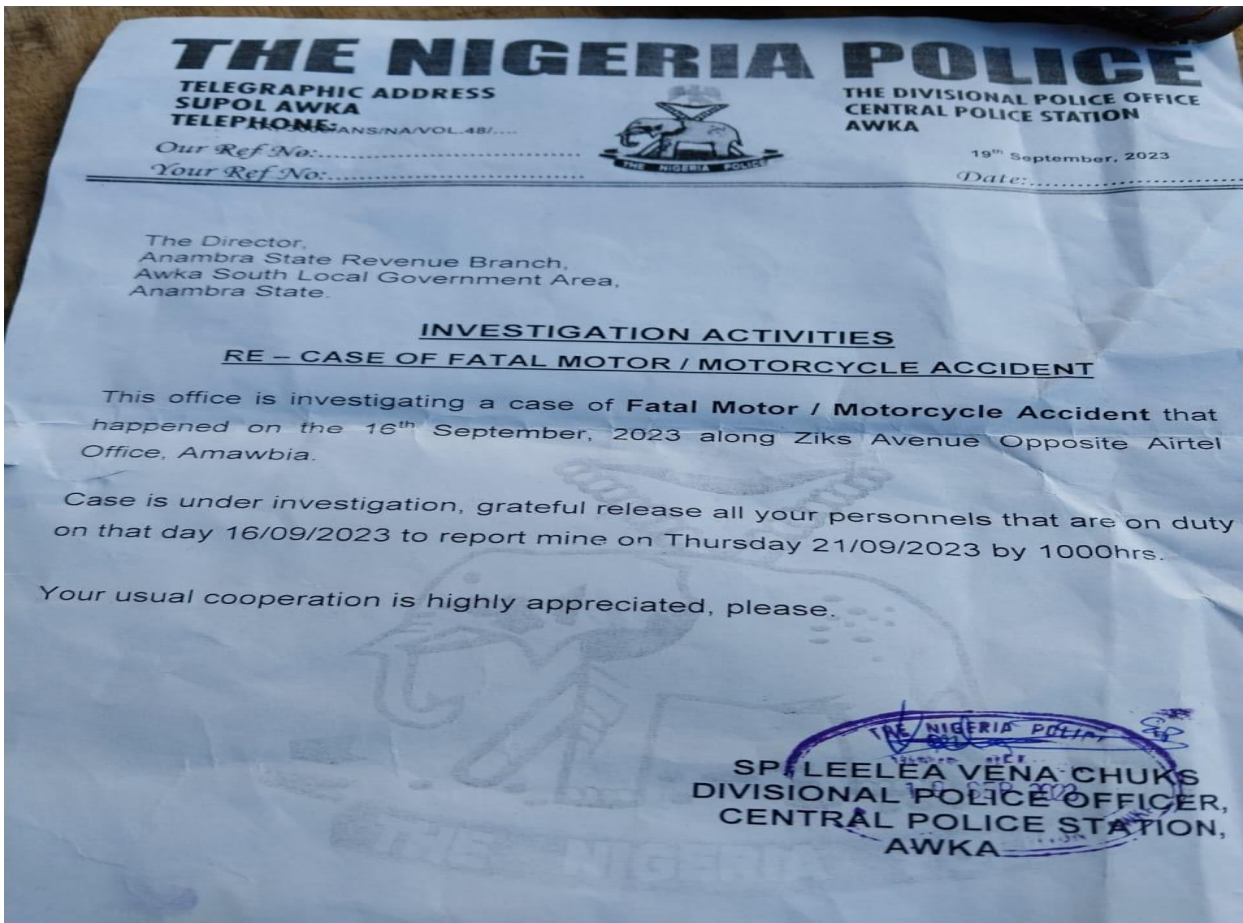
Recall that in that meeting, AVM Chiobi attacked me angrily in the full glare of everyone present and stated that he will procure a helicopter to arrest me as I was the only one giving him headache in the field operations. When we left the meeting, AVM secretly invited me for a separate meeting to discuss working together with me specifically for enriching our pockets at Max B Hotel, Awka. I kept noticing in him his vested interest in Anambra revenue and how he and his dethroned ANJET have plundered the State revenue resources. I explained my encounter with AVM Chiobi to you, Mr. Chairman and you told me you will never succumb to his plea. My refusal to Chiobi's request made him to turn his attention to you and you agreed with him. What a double standard and betrayal? He submitted a list of 105 (one hundred and five) ANJET personnel to you whom he claimed according to you that he trained in matters of revenue collections. You immediately abandoned our agreement with Mr. Governor and hurriedly baptized the de-robed ANJET members as the new UHBET. It was your new marriage with AVM Chiobi for recruiting his ANJET boys as UHBET that brought disagreement between you and myself as I insists that I will adhere strictly to our agreement with Mr. Governor.

But why is AVM's interest in the Revenue House so strong? Of note is that the 105 names submitted to you, Mr. Chairman, each returns **N10,000.00** (ten thousand naira) to AVM every day. These boys work from Tuesdays to Saturdays. This means that AVM smiles home with **N5,250,000.00** weekly and monthly with **N26,250,000.00**. If this is allowed to persist, AVM Chiobi will be taking home **N315,000,000.00** annually. It is in the public knowledge that the Bigly Oil and Gas Services is being alleged to have given **N5,000,000.00** (five million) naira to AVM and another

**N5,000,000,00** (five million) to the SSG. There are other monthly settlements that happens behind doors. This seemed to have bonded three of you together in your move for asking Mr. Governor to sack Dr. Madubuko from office. The coming together of trio of you is likened to the coming together of **Vultures, Vipers and Vampires** feeding exclusively on the State IGR resources. I pity you, Mr. Chairman, for allowing yourself to be surrounded by **cartels of snakes and scorpions** who never wished Governor Soludo well. With such persons (**green snakes in green grass**) by your side advising you on steps to be taken, how on this planet would Anambra revenue grow in the midst of their unquenchable appetite for revenue stealing? How do you think we are able to make progress with these demons in human flesh by your side even though we have the capacity to generate above **N10,000,000,000 (ten billion)** naira monthly? You seemed to have forgotten why you were appointed and have since joined the infamous association of **Government Officers who spearhead, teleguide, and midwife** the sprouting of daily multiplicity of touting activities (**agboroism**) and revenue stealing across the State since former Governor Obiano administration. Be advised that your association with these crooks for a perishable pot of porridge will not only spell doom on you but will destroy any integrity you may have acquired over the years. Note that you are leading strangers into your own hamlet and they will in the end cripple you and cast you into a fiery furnace of fire where you will be doomed beyond repair.

It is in the public domain and an open secret that the new UHBET members make from **N50,000.00 – N100,000.00** returns every Monday to you at the Revenue House. In some places, for example in Obosi area, Tochukwu Anyoku makes a weekly return of **N100,000.00** among others. This is being supervised by your UHBET coordinator, Anambra Central Senatorial zone, who reports to you directly. **I would like to be challenged if you feel this postulation is not correct.** In their (UHBET) efforts to meeting the targets of making returns rather than working to increase the revenue, the UHBET killed a Police Officer on duty while chasing a car to extort the driver. Mr. Chairman, I asked you and forwarded the police invitation to you, but you denied knowledge of it. The executive Director Assessment equally denied knowledge of it, but in the end you directed the UHBET coordinator, Anambra Central to bill all UHBET team leaders to pay **N100,000.00** and above to give the late police officer a befitting burial. What then concerns UHBET with money contribution for the burial of a police officer they knew nothing about his death?

See below a Police invitation to that effect:



I was in Australia when I watched a video how the ANJET/UHBET boys hauled a man out of his Toyota Jeep in absolute disregard to the man's human rights all in the name of tax. The entire world watched that particular video telling the Anambra story, and Mr. Chairman is not bothered as long as the weekly returns continues to flow in, the UHBET are good boys.

I hope the activities of these AVM Chiobi's ANJET boys in UHBET uniform will not spark off a crisis reminiscent of another French Revolution of **1789** in Anambra? I hope Mr. Chairman should not allow himself to be pushed by the AVM Chiobi cabal into becoming another King Louis de XVI under whose reign witnessed the French Revolution?

Mr. Chairman, recall that in our desire to increase the sand beach IGR, the two Executive Directors with you as Ag. Chairman of the Board and with Mr. Commissioner for Petroleum, Barr. Anthony Ifeanya in whose jurisdiction the sand beach is domiciled, held a meeting with the Sand Miners who approached us to help them remove the touts (ndi agboro) that had become thorns in the growth of their businesses. The Sand Miners agreed to be paying **N120,000,000.00** (One hundred and twenty million) monthly to the Government IGR account starting from July, 2023. Surprisingly, you secretly dislodged everybody and decided to issue out authority papers to your anointed cronies who finally returned **N2,500.00** in July, **N3,643,940.00** in August and **N13, 222, 560.00** in September giving a total of **N16, 869,002.00** as against **N360,000,000.00** (three hundred and sixty million) expected in three months from the Sand Miners. This



is just one example out of several others. I think you can see from the above analysis parts of the reasons why the revenue has continued to decline.

In case in doubt, see below the evidence of the application paper from the Sand Miners and the evidence of the IGR we finally got from the Sand Beach IGR.

REVENUE COLLECTION FROM MARCH - SEPT, 2023									
S/N	REVENUE ITEM	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1	BACK DUTY	86,318,012.84	30,155,048.29	20,311,958.25	21,295,754.00	23,138,316.49	18,127,093.58	35,606,580.86	234,952,765.30
2	SAND BEACH					2,500.00	3,643,940.00	13,222,560.00	16,869,002.00
	TOTAL	86,318,012.84	30,155,048.29	20,311,958.25	21,295,754.00	23,140,816.49	21,771,033.58	48,829,140.86	251,821,764.30

# EMTENO RESOURCES NIG. LTD.

**HEAD OFFICE ADDRESS:**

16, World Trade Centre, Unizik  
Junction, Awka  
Anambra State  
Tel: 08037205159

**BRANCH OFFICE ADDRESS:**

No. 17 Marin Out-Ocha  
Anambra East L.G.A  
Anambra State  
Tel: 09079557555

*Our Ref* ..... *Your Ref* ..... *Date:* 27 June, 2023

The Director of Operation,  
Anambra State Internally Generated Revenue Services  
(Enforcement Unit)  
Awka.

Dear Sir,

**RE: PROPOSAL FOR ENGAGEMENT OF CONTRACTORS FOR  
REMEDICATION OF RIVER SAND BEACHES, STONES, LATERITE,  
BURROW PIT IN ANAMBRA STATE**

We refer to the above subject matter and hereby write you as follows:

We are an Association of Sand Miners of Anambra State (**EMTENO RESOURCES NIG. LTD.**), having been so duly incorporated by the Corporate Affairs Commission and licensed by the relevant Federal Government Authority to that effect.

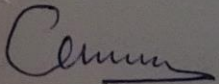
By virtue of our business as licensed river sand miners and suppliers in Anambra State, we are of the firm conviction that we have the requisite capacity in terms of manpower to generate the much-needed revenue for the State by collecting IGR from tipper drivers who are our customers, without the aid of touts. Our conviction is based on the fact that we know a sizable number of tippers drivers whom we deal with on daily basis.

We therefore humbly propose to remit the sum of N120,000,000:00 (One Hundred and Twenty Million Naira) monthly to Anambra State Government if the contract is awarded to us, we promise to abide by the terms and conditions of the contract. A copy of our Certificate of Incorporation and a copy of our operating Licence issued by the Federal Government Authority are herein enclosed for your perusal and assistance.

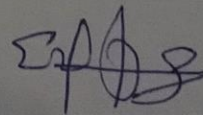
Please accept the assurances of our warmest regards while we await your favourable response.

Yours Faithfully,  
For: **SAND MINER'S ASSOCIATION OF ANAMBRA**

Signed:



Chairman



Secretary

## **In Conclusion:**

Mr. Chairman, we have a collective duty to unite and grow the State IGR. Personally, I have a duty to support your Chairmanship to be successful. This is because I do not want you to fail. However, I would urge you to allow me to perform my job peacefully. I humbly call on Mr. Chairman to stop finding faults in everything Dr. Madubuko does. You told me your ambition to become the Chairman of AiRS and I supported that. I just wonder why you want me out at all cost.

Mr. Chairman, please be advised that I am not in competition with you over leadership position or struggle for supremacy as being peddled by the media. You are the Chairman, and so it is. My role is to support you and complement our policy initiatives for revenue growth. As a brand-new Chairman, it is expected of you to be a rallying point and a unifying figure of all employees of the Service. I am personally looking upon you to play the role of a father-figure and provide good leadership for us to follow.

The Anambra Internal Revenue Service (AiRS) is a board comprised of other board members who are also Commissioners, and MDs in various MDAs of revenue generating units of which you are the board Chairman. They are partners and should be involved in making far-reaching decisions that guide the operations of the AiRS. Far from this role, you have been acting like a sole-administrator and more like an absolute imperial monarchical emperor reminiscent of the First Century old Roman Empire. One would have expected that the opening of the flying revenue buckets would have led to the increase of the revenue base of the State. But this is not happening. You issue conflicting letters of authority without seeking approval of the board. It is important to note that the Governor's vision for an increased revenue generation for the State is to use digital technology in this respect. We have been advised on this at various meetings with the Governor. Our goal is therefore to implement this to the letter as the Governor is passionate about it to help eliminate criminality, touting and agboroism.

Both of us have been best of friends before your emergence as the Ag. Chairman and have been brainstorming on how to implement the Governor's vision on revenue generation before you became the substantive Chairman. Now you are the Chairman and Dr. Madubuko has automatically become a common enemy who must be removed at all costs. I wonder why? Do not allow the enemies of progress put knife on what held us together. A good driver should know when to apply the break. I think if Mr. Chairman finds my conduct wanting, he should invite me for a discussion over the matter or still report such matter to the Solution Governor who appointed both of us. That is the right thing to do. Be informed that I am not a civil servant. I think my matter should have been first referred to the board. It is the duty of the board to decide whether to issue me a query or not. Your query was unilaterally issued out of hatred on my person and without regard to other board members. Reading through the letters you penned down; I observed the bitterness in your heart and the entire writing was conceived and written in bad fate to vilify my person.

Note, I am aware we are passionate about the formation of UHBET but be reminded that the formation of a separate revenue enforcement team for greater management optimization was first my idea. Being my idea does not mean I should hegemonize it. It is created for efficacy in IGR mobilization. Note, if we fashion the Bigly project well, and everyone is involved, a positive outcome would have emerged. Sometimes, we disagree to agree as a team. This makes every team stronger and progressive. Team members like to be

recognized and complemented for work well done, but some policies need to be radically enforced in other to emerge heroic. Hence, I always believe in Machiavelli's thesis that, "it is always better to be feared than to be loved". In that thesis, success is anchored. I invite Mr. Chairman as a rallying figure in the AiRS to call a round table discussion for the way forward. Tomorrow looks great and Governor Soludo must succeed.

Thank you,



**Christian C. Madubuko, PhD.**  
**Executive Director (Operations and Other Taxes)**  
**Anambra Internal Revenue Service.**