SENATE COMMITTEE ON FINANCE

REPORT OF THE

COMFIRMATION OF APPOINTMENT OF THE EXECUTIVE CHAIRMAN AND MEMBERS OF THE BOARD OF FISCAL RESPONSIBILITY COMMISSION (FRC)

SUBMITTED TO THE SENATE

OCTOBER, 2026

REPORT ON THE SCREENING OF THE EXECUTIVE CHAIRMAN AND MEMBERS OF THE BOARD OF THE FISCAL RESPONSIBILITY COMMISSION (FRC)

1.0 INTRODUCTION

The Senate, at its sitting on **Tuesday, 29th September, 2026**, read a letter from Mr. President, Commander-in-Chief of the Armed Forces of the Federation, requesting the confirmation of the appointment of the Chairman and Members of the Board of the Fiscal Responsibility Commission (FRC). The request was subsequently referred to the Committee on Finance for further legislative action.

The Presidential Nominees are as follows:

1.1 Executive Chairman Nominee

1. **Dr. Abdullahi Maikano Saidu** – Chairman

1.2 Geopolitical Zone Representative Nominees

1. **Mohammed Asmau Mai-Eka** – Member (North West)
2. **Mohammed Aliyu Makama** – Member (North Central)
3. **Suleiman Gidado (Ph.D.)** – Member (North East)
4. **Hon. Louis O. Ndukwe** – Member (South South)
5. **Amaechi Ugwele** – Member (South East)
6. **Olaniyi Idowu Onikola** – Member (South West)

2.0 MEMBERSHIP OF THE COMMITTEE

1. Senator Mohammed Sani Musa – Chairman
2. Senator Oyewumi K. Olalere - Vice Chairman
3. Senator Michael Opeyemi Bamidele – Member
4. Senator Isah Jibrin – Member

5. Senator Mohammed D. Goje – Member
6. Senator Solomon O. Adeola – Member
7. Senator Muhammad A. Aliero – Member
8. Senator Orji Uzor Kalu – Member
9. Senator Sadiq Umar – Member
10. Senator Adetokunbo M. Abiru – Member
11. Senator Yemi Adaramodu – Member
12. Senator Osita Izunaso – Member
13. Senator Joel Onowakpo – Member
14. Senator Ede Dafinone – Member
15. Senator Abdulaziz A. Yari – Member
16. Senator Asuquo Ekpenyong – Member
17. Senator Ned Nwoko – Member
18. Senator Yahaya Abdullahi – Member
19. Senator Abdul Ningi – Member
20. Senator Henry Seriake Dickson – Member
21. Senator Mohammed T. Monguno – Member
22. Senator Adeniyi Adegbonmire – Member
23. Senator Amos Yohanna – Member
24. Senator Kelvin Chukwu – Member
25. Senator Dandutse Muntari Mohammed – Member
26. Senator Aliyu Wamakko – Member
27. Senator Ibrahim M. Bomai – Member
28. Senator Dankwambo I. Hassan – Member
29. Senator Ireti Kingibe – Member

30. Senator Aminu Iya Abbas	–	Member
31. Senator Sunday Karimi	–	Member
32. Senator Tony Nwoye	–	Member
33. Senator Augustine Akubundu	–	Member
34. Senator Ali Sharafadeen	–	Member
35. Senator Afolabi Salisu	–	Member
36. Senator Mohammed O. Onawo	–	Member
37. Senator Nasiru Zango Daura	–	Member
38. Senator Abdulazeez Yar'adua	–	Member
39. Senator Peter Jiya Ndalikali	–	Member
40. Senator Emmanuel Udende	–	Member
41. Senator Kaka Shehu Lawan	–	Member
42. Senator Simon Bako Lalong	–	Member
43. Senator Mustapha Saliu	–	Member
44. Senator Mustapha Musa	–	Member
45. Senator Ibrahim Lamido	–	Member
46. Senator Jarigbe Agom Jarigbe	–	Member
47. Senator Kenneth E. Ezeh	–	Member
48. Senator Pam Mwadkwon	–	Member
49. Senator Neda B. Imasuen	–	Member
50. Senator Lawal Adamu Usman	–	Member
51. Senator Yunus Akintunde	–	Member
52. Senator Khalid I. Mustapha	–	Member
53. Senator Sunday M. Katung	–	Member
54. Senator Haruna Manu	–	Member

55. Senator Anthony Ani	–	Member
56. Senator Ahmed A. Madori	–	Member
57. Senator Osita Ngwu	–	Member
58. Senator Bilbis Aliyu Ikra	–	Member
59. Senator Binos Dauda Yaroe	–	Member
60. Senator Satso Diket Plang	–	Member
61. Senator Natasha Akpoti	–	Member
62. Senator Adams Oshiomhole	–	Member
63. Senator Onyekachi Nwebonyi	–	Member
64. Senator Mustapha Khabeeb	–	Member
65. Senator Victor Umeh	–	Member
66. Senator Danladi E. Halilu	–	Member
67. Sen. Wadada Aliyu Ahmed	–	Member
68. Sen. Shehu Umar Buba	–	Member

2.1 COMMITTEE SECRETARIAT

1. **Yusuf Abdulazeez Adavize** – Director/Clerk to the Committee

3.0 METHODOLOGY

The Committee requested and received relevant statutory documents from the nominees, including security clearances forwarded by the Senior Special Assistant to the President (Senate) on National Assembly Matters.

The nominees subsequently appeared before the Committee for their physical screening exercise on **Thursday, 15th October, 2026.**

4.0 RESUMES OF THE NOMINEES

4.1 Dr. ABDULLAHI MAIKANO SAIDU – EXECUTIVE CHAIRMAN

i. He was born on 13th May 1969; hails from Borgu Local Government Area, Niger State. He is a Distinguished Fellow of the Association of National Accountants of Nigeria (ANAN), an anti-corruption leader, and a Public Financial Management Expert with 28 years of core experience in revenue administration, fiscal oversight, and governance reform.

ii. He attended L.S.M.B Primary School, Wawa, Niger State (Primary School Leaving Certificate, 1981); proceeded to Teachers Training College, New Bussa (Teachers Grade II Certificate, 1986).

iii. He obtained a National Diploma (ND) and a Higher National Diploma (HND) in Accounting from Kaduna Polytechnic in 1991 and 1995, respectively.

iv. He obtained a Postgraduate Diploma in Financial Management from Abubakar Tafawa Belewa University (ATBU) Bauchi (1998), and a Professional Postgraduate Diploma in Accountancy from the Nigerian College of Accountancy, Jos. Earned a Master's in Business Administration (MBA) from ATBU (2002) and a Ph.D. in Accounting from Ahmadu Bello University (ABU), Zaria (2024).

v. He Completed his compulsory National Youth Service Corps (NYSC) program with the National Electric Power Authority (NEPA) in Hadejia, Jigawa State.

vi. He was employed by NEPA as Officer 1 in the Treasury Department, Marina Head Office, Lagos (1997). Rose to Assistant Manager/District Accountant at the Azare Business Unit, Bauchi State (2008). Later served as Manager (Accounts) and Senior Manager (Accounts) at the Bukuru

Business Unit, Jos, and the Jos Electricity Distribution Company, Gombe Business Unit (2012–2014).

vii. He served as Managing Director/CEO of Sam School, Kaduna (2015–2018).

viii. He was appointed as a Board Member of the Independent Corrupt Practices and Other Related Offences Commission (ICPC), serving from 2019 to 2026. Positions held in the Commission included Chartered Accountant to the Commission, Chairman of the Prevention Mandate Committee (overseeing system reviews of over 200 MDAs), Chairman of the Financial Intelligence Unit, and Member of the Project Monitoring Committee.

4.2 REPRESENTATIVES OF THE GEOPOLITICAL ZONES

4.2.1 MOHAMMED ASMA'U MAI-EKA – MEMBER (NORTH WEST)

i. She was born on 12th September 1959; hails from Binji Local Government Area, Sokoto State.

ii. She attended Capital School, Kaduna (1964–1971); obtained her WASC from Federal Government College, Sokoto (1971). Earned her Interim Joint Matriculation Board (IJMB) certificate from the Federal School of Arts and Science, Sokoto (1976-1978). Completed a Bachelor of Education (B.Ed. Hons. English) from the University of Sokoto (now Usman Danfodiyo University, Sokoto) in 1981, and a Master of Science (M.Sc.) in Development Studies from Bayero University, Kano (2007–2008).

iii. She joined the Federal Ministry of Internal Affairs in 1982 as Personal Assistant (Technical) to the Permanent Secretary, handling expatriate

quota applications. Moved to the Office of the Head of Service of the Federation (Administrative Officer Cadre) in 1987, managing personnel matters.

iv. She served in the Multilateral Institutions and External Finance Departments of the Federal Ministry of Finance (1989–2000), managing portfolios for the World Bank, IMF, and other external creditors. Transitioned to the Debt Management Office (DMO) as Team Leader, Debt Settlement Unit (2000–2005), and served as National Coordinator for the ADB Group AGM in 2005.

v. She was promoted to Deputy Director (Policy, Strategy & Risk Management) in 2007, heading the Monitoring and Compliance Unit. Served as Director of Organizational Resourcing (2008–2012), overseeing HR, procurement, IT infrastructure, and finance. Appointed Director of Strategic Programmes (2013–2017), driving state-level debt management capacity building.

vi. She served as a Board Member representing the North West zone at the North East Development Commission (NEDC) from 2019 to 2023, where she chaired both the Establishment and HR Committee and the NEDC Education Endowment Fund (NEDC-EEF).

4.2.2 MOHAMMED ALIYU MAKAMA – MEMBER (NORTH CENTRAL)

i. He was born on 25th June 1957; hails from Bida Local Government Area, Niger State.

ii. He obtained his First School Leaving Certificate from Capital School, Kaduna (1968), and a WASC Grade 1 Certificate from King's College, Lagos (1973). Earned his IJMB certificate (1975) and a Bachelor of Laws

(LL.B.) from Ahmadu Bello University, Zaria. Attended the Nigerian Law School, Lagos, and was called to the Bar in 1979.

iii. He completed his NYSC deployment at the Federal Ministry of Justice, Kaduna State (1979–1980).

iv. He began His career as a Legal Executive with the New Nigeria Development Company (NNDC), Kaduna (1980–1981), before becoming Sub-Manager (Legal) at the United Bank for Africa (UBA) Head Office, Lagos (1981–1986).

v. He was appointed Head of Legal at the NNPC Refineries Sector Headquarters, Kaduna (1986–1990) and Chief Legal Officer at NNPC Towers, Lagos (1988–1990). Seconded to National Oil and Chemical Marketing (NOLCHEM) Plc as Company Secretary and Legal Adviser (1990–2001).

vi. He was given Management roles which included Manager (Legal, LNG) at NNPC Towers, Abuja (2001–2004) and Company Secretary/Legal Adviser at Brass LNG Limited, Lagos (2004–2015). Concluded his career as Group General Manager (GGM) Shipping, co-currently serving as Managing Director of NIKORMA and NIDAS, and GGM of Marine Logistics at NNPC Towers (2015–2017).

4.2.3 SULEIMAN GIDADO (PH.D.) – MEMBER (NORTH EAST)

i. He was born on 11th January 1988; an indigene of Yola Local Government Area, Adamawa State.

ii. He attended Yola Model Primary School (1996–2001) and Federal Government College, Ganye. Earned a B.Tech. (Hons.) in Geography from Modibbo Adama University of Technology, Yola (2014). Completed

his M.Sc. and Ph.D. in Environmental Science at the Cyprus International University, Nicosia, in 2016 and 2020, respectively.

iii. He specializes in sustainable water resource management, water quality analysis, and pollution control. Completed his NYSC service with Ayudidibe Mega Ventures, Abuja, in 2021.

iv. He was employed in 2022 by the American University of Nigeria (AUN), Yola, as an Assistant Professor of Natural and Environmental Sciences. Holds administrative roles including Postgraduate Coordinator (SAS), Secretary of the AUN Institutional Review Board, and Member of both the Graduate Board and Recruitment Committees.

v. He was co-author of the AUN Tearfund Research Grant project mapping plastic pollution on the Benue River. Serves as a peer reviewer for prestigious publications, including the *Iranian Journal of Science and Technology* (Springer, Switzerland).

4.2.4 HON. LOUIS O. NDUKWE – MEMBER (SOUTH SOUTH)

i. He was born on 16th August 1969; hails from Ukala Okpunor, Oshimili North LGA, Delta State.

ii. He finished his secondary school education at Boys Secondary School, Onicha-Olona (1988). Earned his Bachelor of Laws (LL.B.) and Master of Laws (LL.M.) from the University of Benin in 2023 and 2026, respectively. Attended the Nigerian Law School and obtained his Barrister-at-Law (B.L.) qualification.

iii. He completed His NYSC in 1995 with Commerz and Investment Limited, Lagos, as an Advert/Media Relations Officer. Served as Advert/Media Relations Director at Franknez Investment (1995–1999).

iv. He served as Managing Director/CEO of Leon Concepts Limited (1999–2011) and has led Leon Gazcare Limited as MD/CEO from 2011 to date. Broadened his governance credentials through public service as the Executive Chairman of Oshimili North Local Government Area, Delta State.

4.2.5 MR. UGWELE AMAECHI CHRISTOPHER – MEMBER (SOUTH EAST)

i. He was born on 22nd December 1969; hails from Ohodo, Igbo-Etiti LGA, Enugu State. He is a seasoned journalist and media practitioner with extensive knowledge of treasury administration, auditing, and corporate process controls.

ii. He obtained his primary and secondary certifications in Ohodo (then Anambra State) in 1982 and 1989. Earned a Bachelor of Arts (B.A.) in Theatre Arts from the University of Port Harcourt, Rivers State, in 1998.

iii. He was deployed for his NYSC program to the Federal Ministry of Information, Youth, Sports, and Culture as a Cultural Officer in Birnin Kebbi, Kebbi State.

iv. He served as Public Affairs and Business Development Manager at Giticom Microfinance Bank (2008–2012). Appointed South-East Zonal Public Relations Officer for the National Cashew Association of Nigeria (NCAN) from 2016 to 2019.

v. He was appointed Special Assistant (Media) to the Executive Governor of Enugu State, His Excellency Governor Ifeanyi Ugwuanyi (2020–2023). Later served as Special Assistant on Strategic Communications to Senator Okechukwu Ezea (2024–2025).

4.2.6 OLANIYI IDOWU ONIKOLA – MEMBER (SOUTH WEST)

i. He was born on 9th October 1963; hails from Iragbiji, Osun State.

ii. He finished his Secondary School education at Oke Iragbiji Grammar School (1978). Graduated with a Bachelor of Agriculture (B.Agric. Hons.) in Agricultural Economics from the University of Ife (now Obafemi Awolowo University) in 1984.

iii. He earned his first Master of Business Administration (MBA) in Finance from the University of Lagos (1991), and a second MBA from the National Open University of Nigeria (NOUN), Osogbo Centre (2018).

iv. He completed his NYSC at the defunct National Bank of Nigeria, Lagos (1985), and was retained on a contract basis until 1988. Later transitioned to academia as a Lecturer at the Lagos State School of Basic Studies, Agidingbi, Ikeja, until April 1992.

v. He worked as General Manager across Compass Finance & Investment Limited and Worldgate Building Society Limited (1992–1998). Appointed Senior Special Assistant on General Administration to Governor Asiwaju Bola Ahmed Tinubu in Lagos State (2007). Attended Harvard University's Kennedy School of Government executive program, "Creating Collaborative Solutions," in 2010.

vi. He served the State of Osun as Senior Special Assistant on Education to the Deputy Governor (2010–2018) and as Special Adviser on General Administration to the Governor (2019–2022). He is currently a Senior Consultant at Bodellium Consult Limited, managing global agribusiness solutions.

5.0 INTERACTIVE SESSION WITH THE NOMINEES

The nominees appeared before the Committee on **Thursday, 15th October, 2026**. During the interactive screening exercise, Committee members questioned the candidates on their administrative backgrounds, academic integrity, and conceptual understanding of the Fiscal Responsibility Act (FRA) 2007.

The nominees responded intelligently, demonstrating an accurate understanding of the Commission's statutory mandate, with emphasis on:

i. Public revenue tracking and expenditure management frameworks.
ii. Monitoring Operating Surpluses and Internally Generated Revenue (IGR) collection architectures across Ministries, Departments, Agencies (MDAs), and Government-Owned Enterprises (GOEs).
iii. Executing statutory compliance functions, including the enforcement powers to compel information disclosure and investigate breaches of the Fiscal Responsibility Act 2007.
iv. Ensuring that all designated independent revenues are accurately and timeously remitted into the Consolidated Revenue Fund (CRF).

The nominees displayed high professional enthusiasm and reaffirmed their commitment to working in close collaboration with the National Assembly to enhance the nation's fiscal discipline.

6.0 FINDINGS OF THE COMMITTEE

The Committee on Finance made the following definitive findings:

1. The nominations comply fully with the statutory provisions of **Section 5(1) & (3) of the Fiscal Responsibility Act 2007.**

2. All nominees have undergone rigorous vetting, received security clearance protocols from the Nigeria Police Force and the State Security Service (SSS), and presented their Code of Conduct Bureau (CCB) acknowledgement slips.
3. No petitions, adverse reports, or formal objections against any of the nominees were received by the Committee.
4. Based on their respective cognate working experience, academic records, and articulated visions, the nominees are entirely suitable, qualified, and competent to be appointed as the Executive Chairman and Board Members of the **Fiscal Responsibility Commission (FRC).**

7.0 RECOMMENDATION OF THE COMMITTEE

In light of the foregoing findings, the Committee on Finance respectfully recommends that the Senate confirm the nominations of the following individuals for appointment to the Board of the **Fiscal Responsibility Commission (FRC):**

S/N	Name of Nominee	Position	Geopolitical Zone
1.	**Dr. Abdullahi Maikano Saidu**	Executive Chairman	
2.	**Mohammed Asma'u Mai-Eka**	Member	North West
3.	**Mohammed Aliyu Makama**	Member	North Central
4.	**Suleiman Gidado (Ph.D.)**	Member	North East
5.	**Hon. Louis O. Ndukwe**	Member	South South
6.	**Amaechi Ugwele**	Member	South East
7.	**Olaniyi Idowu Onikola**	Member	South West

8.0 CONCLUSION

The Committee wishes to sincerely express its appreciation to the President of the Senate, leadership, and the entire Senate for the opportunity to serve in this capacity.

I so submit for consideration.

Senator Mohammed Sani Musa (CON)
Chairman, Committee on Finance

Yusuf Abdulazeez Adavize
Director/Clerk to the Committee

SCREENING OF THE CHAIRMAN AND MEMBERS OF THE BOARD OF FISCAL RESPONSIBILITY COMMISSSION (FRC)

SIGNATURE PAGE

Senator Mohammed Sani Musa
Chairman

Senator Oyewumi K. Olalere
Vice Chairman

Senator Michael O. Bamidele
Member

Senator Solomon O. Adeola
Member

Senator Isah Jibrin
Member

Senator Adetokunmbo M. Abiru
Member

Senator Mohammed Goje
Member

Senator Sadiq Umar
Member

Senator Orji Uzor Kalu
Member

Senator Asuquo Ekpenyong
Member

Senator Aliyu Wamakko
Member

Senator Muhammad A. Aliero
Member

Senator Seriake H. Dickson
Member

Senator Ede Dafinone
Member

Senator Osita Izunaso
Member

Senator Abdulaziz A. Yari
Member

Senator Ireti Kingibe
Member

Senator Mohammed T. Monguno
Member

Senator Joel Onowakpo
Member

Senator Adeniyi Adegbonmire
Member

Senator Ned Nwoko
Member

Senator Mustapha Saliu
Member

Senator Dandustse M. Muntari
Member

Senator Aminu Iya Abbas
Member

Senator Ibrahim M. Bomai
Member

Senator Dankwambo I. Hassan
Member

Senator Kelvin Chukwu
Member

Senator Sunday Karimi
Member

Senator Abdul Ningi
Member

Senator Shuaib Afolabi Salisu
Member

Senator Jarigbe Agom Jarigbe
Member

Senator Nasiru Sani Zangon Daura
Member

Senator Mohammed O. Onawo
Member

Senator Kenneth Eze
Member

Senator Emmanuel Udende
Member

Senator Kaka Shehu Lawan
Member

Senator Simon Bako Lalong
Member

Sen. Peter Jiya Ndalikali
Member

Senator Mustapha Musa
Member

Senator Ibrahim Lamido
Member

Senator Pam Mwadkwon
Member

Senator Neda B. Imasuen
Member

Senator Lawal Adamu Usman
Member

Senator Yunus Akintude
Member

Senator Khalid I. Mustapha
Member

Senator Sunday M. Katung
Member

Senator Haruna Manu

Member

Senator Anthony Ani

Member

Senator Ahmed A. Madori

Member

Senator Osita Ngwu

Member

Senator Bilbis Aliyu Ikra

Member

Senator Binos Dauda Yaroe

Member

Senator Satso Diket Plang

Member

Senator Natasha Akpoti

Member

Senator Adams Oshiomhole

Member

Senator Onyekachi Nwebonyi

Member

Senator Ibrahim Khabeeb

Member

Senator Victor Umeh

Member

Senator Sharafadeen Abiodun Alli
Member

Sen. Wadada Aliyu Ahmed
Member

Sen. Shehu U. Buba
Member

Sen. Amos Yohanna
Member

Sen. Yemi Adaramodu
Member

Sen. Yahaya Abdulahi
Member

Sen. Tony Nwoye
Member

Sen. Augustine Akubundu
Member

Sen. Abdulazeez Yar'adua
Member

Sen. Danladi Halilu Esq.
Member

Yusuf Abdulazeez Adavize
Director/Clerk to the Committee