



# CREATING LEARNING ALLIANCES

## LEARNING ON FISCAL SUSTAINABILITY AND OPEN GOVERNMENT

### UPDATE NOTE

Part of Regional-Level Milestone  
PO 7999

15 November 2017



LEAP

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## Introduction

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This is an initial report on the **Learning Alliance on the Fiscal Sustainability Plan (FSP) and Open Government Partnership (OGP) held in Ibadan at Carlton Gate Exclusive Hotel on 2<sup>nd</sup> November 2017**. The meeting saw the participation of Honourable Commissioners of Finance and Economic Planning and Budget and other relevant stakeholders in South West Nigeria.

This note reports on the process of organising and delivering the event, the extent to which it met the objectives of a Learning Alliance, and the lessons learned from this experience. This note is intended for Partnership to Engage, Reform and Learn (PERL) and UK Department for International Development (DFID) audiences for the purpose of taking the Learning Alliance concept forward. A more detailed note on the proceedings of the event will be provided shortly and circulated more widely to participants.

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## Background

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In line with its mandate, the **Learning, Evidence and Advocacy Partnerships (LEAP) pillar of PERL organised the first event in a thematic Learning Alliances in partnership with the Accountable Responsive and Capable Government (ARC) and Engaged Citizens (ECP) pillars**. The event took place on 2nd November 2017, with **the support of the Nigeria Governors' Forum (NGF) and the Development Association for Western Nigeria (DAWN Commission), both ongoing partners to LEAP and PERL more broadly**. This is also a way in which LEAP is deepening its work in the 'places' in line with its commitment to DFID and as part of the joint PERL work plan as part of the overall PERL Results Framework.

This was the first of a planned series of thematic Learning Alliances, all of which will focus on identifying and learning from existing sources of good practices. The theme for this event was the implementation of the FSP at state level and the associated cascading of the OGP from federal to state level.

For the purpose of convening a manageable and focused event, participation in this event was limited to the six South West Nigerian States of Lagos, Ondo, Ogun, Oyo, Ekiti and Osun. The aim was to enable the six States in South West Nigeria to identify relevant good practices in the implementation of the 22-point FSP agenda, explore/share complimentary approaches (existing open government, IGR, budget engagement etc.), adapt them to existing needs and contexts, apply them more widely and document and share the outcomes.

As explained in the PERL Concept Note (June 2017), Learning Alliances are a mechanism to identify, share, and adapt good practices in research and development in specific contexts with the aim of strengthening capacities, generating and documenting development outcomes, identifying future research needs or areas for collaboration, and informing public and private sector policy decisions. They are intended to serve the following functions:

- i) strengthening learning around particular themes or thematic clusters;
- ii) linking PERL to broader learning and policy communities and other development programmes;
- iii) strengthening horizontal linkages between PERL delivery teams in the seven PERL places;
- iv) facilitating cross-pillar learning; and
- v) strengthening vertical linkages between PERL delivery teams and PERL national and thematic teams.

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## Process

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The theme of the **FSP and OGP was selected for the first Learning Alliance because of the urgency of the present fiscal crisis, and the mounting debts and arrears position of Nigerian states, which is particularly serious in the southwest of Nigeria**. This theme draws on PERL-supported work with the NGF to assess the progress and challenges of implementing the FSP. This work has included a self-assessment questionnaire completed by 33 states, followed by more in-depth state level case studies. Consultations through PERL, NGF, and the DAWN Commission indicated a high level of interest amongst Southwest Nigerian states for a learning event.

To prepare this event, the LEAP team sent a concept note to other PERL pillars to generate buy-in and to secure their inputs. This was followed by the identification of partners to be invited to the event. To achieve this, meetings were held with the representatives of NGF, DAWN, ARC and ECP. Two States were selected as the focus or case studies for the event, Lagos and Ogun. The selection of these two States was based on their ratings by the NGF in the recently conducted self-assessment. This indicated that of the six southwestern states the greatest progress in implementing the FSP had occurred in these two states, and that there were lessons from this experience that could be shared more widely.

As part of the preparation, LEAP attended a meeting of South West State Commissioners of Budget and Planning held in Lagos. The PERL South West Regional Hub played a key role in organising these contacts, and gaining the support of Ogun State to join the NGF assessment procedure for the FSP. Throughout the process, there has been excellent collaboration between the three PERL pillars, the NGF and DAWN.

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## Participation in the event

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The event was very well attended by 48 participants. These included Commissioners of Finance and Economic Planning and Budget, senior civil servants, representatives of State Houses of Assembly, civil society organisations, business membership organisations and media. Considering that the event was organised with limited advance notice, the level and quality of participation was impressive and indicates the convening power of PERL and its partners as well as the interest in the topic. The attendance list in Annex 2 testifies to the great turnout and varied participation.

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## Format of the event

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The one-day meeting included both plenary and group work sessions to facilitate sharing and learning. Experts from FSP and OGP were brought in to co-facilitate the event, and to promote wider Nigerian ownership. Introductory presentations included an analysis of lessons learned from the implementation of the FSP by the NGF, a presentation on the OGP, and three presentations on measures taken in Oyo, Ogun, and Lagos States. Question and answer sessions provided the opportunity for States to gain deeper knowledge on particular areas of interest. The group work sessions focused on identifying lessons from each State from the experience of implementing the FSP, a discussion of prospects for implementing the OGP at State level and measures to be taken to strengthen the 2018 budget preparation including encouraging greater citizen participation.

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## Observations on the Learning Alliance

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This section provides some observation on the extent to the event contributed to the broad objectives of a Learning Alliance.

- **Promoting learning on a particular thematic area.**

The event was tightly focused on the Fiscal Sustainability Plan and Open Government Partnership and provided a valuable opportunity to take stock of the results of recent studies and to share practical experiences between states on detailed points of implementing the 22-point FSP. The discussions also highlighted the importance of complementary reforms that support the FSP/OGP including measures to strengthen Internally Generated Revenues and to increase the ease of doing business.

- **Linking PERL to broader policy communities and other development programmes.**

The event provided an opportunity for an exchange of ideas between PERL and the wider Public Sector Reform (PSR) policy community. The breadth of participation referred to above allowed PERL to strengthen contacts with key stakeholders, and for these organisations and individuals to become more familiar with the work of PERL. It was intended that other DFID programmes and development partners would participate in the programme. Although other development partners expressed considerable interest in the event, the rather short notice provided prevented their participation. Invitations for future events will be sent out at least two weeks in advance.

- **Horizontal linkages between PERL delivery teams in the seven PERL places.**

Because this event was organised in one region it did not bring together different PERL delivery teams. However, a more detailed write up of the proceedings and presentations will be shared across the seven places to ensure that these linkages are made. Future events will also be organised at national level, which should also contribute to the objective of strengthening horizontal linkages between the places, although it is still intended to maintain some Learning Alliances in specific regions. Furthermore, as the series of events unfold across regions, learning across these regions and across States may be facilitated by means of a further meeting to bring selected partners and staff from different delivery locations to share experience and learning, or by using an e-platform (leveraging on NGF's ongoing pilot) to share outcomes/innovations.

- **Cross-pillar learning.**

This was the **first major external event that was jointly organised by all three PERL pillars**. Each pillar provided material support and drew on its network to identify and invite participants. Key areas of collaboration included: i) LEAP, following up with DAWN to ensure Ogun State is bought into NGF's FSP self-assessment and case-study to enable the verification and analysis of claims made by the State ; ii) LEAP, ARC and ECP cost-sharing on the budget for State participation; iii) ECP working with DAWN to ensure the participation of CSOs and Private Sector representatives from the South West in the event; and iv) team leads of ARC and ECP and representatives from LEAP supporting the NGF and OGP co-facilitators in responding and reshaping the methodology to bring out salient points and generate deeper dialogue between States.

- **Vertical linkages between PERL delivery teams and PERL national and thematic teams.**

Learning Alliances are intended to strengthen opportunities for exchange between staff from delivery teams and national level, with the intention of developing a synthesis of lessons generated by delivery teams and at the same time considering their implications for the programme strategy and Theory of Change. A more detailed write up of the proceedings of the event will be shared with national teams. Vertical linkages have also been forged outside the programme context: LEAP facilitated links between NGF, the OGP Secretariat and DAWN, and DAWN's shadowing of the Ogun State case study and between OGP and DAWN throughout the event. This opens up the opportunity for national and regional collaboration, which could facilitate the cascading of national initiatives down to the States and vice versa. Such national/ sub-national collaborations will be promoted in future Learning Alliance events.

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## Key lessons shared at the event

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The event generated a rich set of observations and learning that will be documented in a more detailed proceedings paper. The following key points were highlighted by each state in feedback following groupwork sessions.

### Lagos State

- Lagos is seeking to institutionalise citizen participation in budget and planning processes by creating a Citizens Engagement Office;
- To sustain public sector reforms, States must ensure the buy-in and ownership of reforms by MDAs and citizens. This requires capacity building in MDAs and awareness raising amongst citizens using media channels;
- Lagos has used international benchmarks to set limits on key ratios, such as total personnel cost to total budget, debt servicing to total revenue.

### Ogun State

- FSP implementation has ensured prudence in public resources management and accountability in the State;
- Ogun State has made citizens engagement in budget processes a government policy;
- To ensure accountability and transparency, MDA budgets must be published at a sufficient level of detail to allow for external stakeholders to engage in meaningful monitoring and tracking.

### Osun State

- The implementation of the FSP has instilled the need for fiscal discipline and prudence in financial management;
- The above is sustained by a robust monitoring and evaluation system that showcases achievements and challenges of implementation.

### Ekiti State

- Openness and inclusive budgeting must be practical in terms of regular publication of budgets and budget performance;
- The proper implementation of FSP can reduce the challenge of revenue leakages to a large extent and hence, improvement in IGR;
- Openness and transparency can enhance the attractiveness of the state to investors.

### Oyo State

- The proper implementation of FSP requires institutional strengthening and capacity building;
- Data and information management system is a must for achieving transparency and accountability;
- Creating an Efficiency Unit to oversee implementation and ensure compliance is important.

### Ondo State

- The State has recognised that the FSP is not a condition imposed on it in return for FGN allocation, but the best way to achieve economic sustainability for the State;
- To achieve transparency and openness, there is need to publish the budget implementation report not just on the State website but in some selected National Dailies;
- Building the capacity of Staff implementing the FSP is key for successful implementation.

It was **evident from these discussions that there was a strong commitment to learn from peers and share experiences**. Several states expressed interest in replicating some of the measures proposed by other states.

This potential for cross learning and replicating is indicated in the matrix below:

*Table 1: Potential for cross learning and replication*

| S/N | Key actions and learning  | Initiating state | States which expressed interest in replicating this |
|-----|---|------------------|---|
| 1.  | Creation of a Citizens Engagement Office  | Lagos            | Ekiti, Ogun, Ondo and Oyo                           |
| 2.  | Use of international benchmarks to set limits on key budget rations   | Lagos            | Osun  |
| 3.  | Publishing the budget at a higher level of detail   | Ogun             | Ekiti, Oyo  |
| 4.  | Taking ownership of FSP as key to achieving state economic sustainability and not regarding this as a Federal government imposed condition for further resources allocation | Ondo             | Lagos Oyo, Ogun, Ekiti and Osun                     |
| 5.  | Publication of budget performances reports on website and National dailies  | Ondo             | Ekiti   |

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## Strengths and weaknesses of the event, and lessons learned

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During a debriefing session held just after the event, organisers from PERL, NGF and DAWN identified the following points:

### What went well?

- The event generated an excellent turnout and participants remained engaged throughout the long day. The level and diversity of participants was appropriate, and all participants had a good grasp of the subject matter.
- The format of the sessions was participatory and lively. The event was well moderated by the co-facilitators who succeeded in completing the packed agenda on time.
- The mixing of government, civil society and private sector participants had generated lively and challenging exchanges, but the atmosphere remained polite and constructive.
- The event revealed gaps in the implementation of the FSP
- While the event provided an opportunity to showcase good performance, states were also very frank in revealing their weaknesses.
- The event appeared to generate greater appreciation amongst participants of the need for citizen participation in budget processes.
- Cross-pillar working had been strong and provides a model for future events.
- A clear set of next steps was identified at the end of the meeting (see below).

### What went less well/ room for improvement

- Many participants considered that the agenda was overloaded for a one-day event, and that there was not enough time for interaction and networking.
- The quality of the state level presentations could have been improved by asking facilitators to comment on these presentations in advance and to suggest where points needed further development.
- The acoustics of the room and sound system were poor.
- There was insufficient probing and challenging of some of the claims made by states.
- There was sometimes a tendency to get confused between points of learning and points of action
- The breadth of representation of civil society could be broadened.

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## Next steps

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- LEAP will provide a more detailed write up of the proceedings of the event and share presentations made.
- DAWN will follow-up with the commitments to strategic actions made by each of the States and retain links with NGF and OGP to track and support progress.
- DAWN supported by ARC/ECP may need to seek to ensure that in particular the establishment of a Citizens Engagement office does not become politicised.
- DAWN will consider creating a community of practice for the Commissioners of Finance on FSP to allow for follow-up on initiatives agreed at NGF
- DAWN will distribute the final Learning Alliance event report with a covering letter offering to facilitate further learning to the States.
- Further advocacy and learning does not always have to be done through such a large event but can be advanced by leveraging on existing platforms such as the quarterly reflection with PERL partners and through informal means.
- The possibility of an e-forum was discussed with NGF based on the Q&A system they are currently piloting.
- PERL should plan similar events in other PERL places with similar NGF and OGP co-facilitation and PERL cost sharing.

# Annexes

## Annex 1 - AGENDA for CREATING LEARNING ALLIANCES EVENT Meeting of Honourable Commissioners of Finance and Economic Planning and Budget and other Relevant Stakeholders in South West Nigeria on Fiscal Sustainability Plan (FSP) and Open Government partnerships (OGP) 2<sup>nd</sup> November 2017 - Ibadan Oyo State

| 2 <sup>nd</sup> November 2017 |  |   |
|-------------------------------|--|---|
| TIME                          | ACTIVITY   | Person Responsible  |
| 8.30 – 9.00am                 | Registration   | All   |
| 9.00 – 9.15am                 | Welcome and Introductions  | DAWN  |
| 9.30 – 10.00am                | Opening Remarks/Goodwill messages  | Host State and Other Development Partners   |
| 10.00 – 10.10am               | Workshop Objectives  | Yetunde Adegoke   |
| 10.10 – 10:40am               | Overview of the FSP process to date  | Olanrewaju Ajobasile  |
| 10.40 – 11.00am               | Open Government Partnership: A critical contribution to State achievement of the Fiscal Sustainability Plan  | Stanley Achonu  |
| 11.00– 11.15am                | Focus on Ogun State: Successes and challenges of Implementing the components of the Fiscal Sustainability Plan, (including success Ease of Doing Business, IGR and interest in OGP process)  | Ogun State Commissioner of Finance  |
| 11.15 – 11.30am               | Focus on Oyo State: Successes and challenges of Implementing the components of the Fiscal Sustainability Plan  | Special Adviser, Economic Planning and Budget to Oyo State Governor   |
| TEA-BREAK                     |  |   |
| 11:30 – 11.50am               | Focus on Lagos State: Successes and challenges of Implementing the Fiscal Sustainability Plan (including impact of the passage and implementation of financial autonomy bill on the work of members of State Houses of Assembly in Lagos State + Lagos State Citizens Gate)  | Lagos State Commissioner of Finance<br><br>2. Majority Leader or Chair Appropriation Committee, Lagos State House of Assembly |
| 11:50 --12:10pm               | Comments, Questions & Answer   | Facilitator   |
| 12:10 – 12:30pm               |  |   |
| 12.30--1.15pm                 | State specific Group Task – 6 State teams (Topic 1)<br>(2 Commissioners MEPB & MoF + 1 Dir Budget + 1 BMO + 1 or 2 CSO / Media)<br><br>What are the lessons learnt from FSP implementation to date?<br><br>What complementary reforms (in addition to the FSP) are required to improve fiscal performance?<br><br>Is there an appetite / opportunity for co-creation (Government with Civil Society) of objectives and targets for fiscal transparency? What are the barriers? | 2No. Co-facilitators + PERL staff   |

2<sup>nd</sup> November 2017

|                |   |   |
|----------------|---|---|
| 1:15 – 1.45pm  | Inclusive Budget for Development<br>(Q&A – 10 mins)   | Fr. John Patrick Ngoyi / Dr. Uzochukwu Amakon |
| 1.45 – 2.15pm  | State specific Group Task (Topic 2) – Composition as above<br>Strategy for engaging Y2018 Budget Process<br>How do you intend to engage the Y2018 budget process?<br>What opportunities/challenges are there for improving budget engagement? | All (2No. Co-facilitators + PERL staff)       |
| 2.15 – 3.00pm  | Lunch Break   | All   |
| 3.00 - 4 .30pm | Topics 1 & 2 plenary feedback presentations<br>10 mins per group + 5 mins (Q&A)   | Groups 1-6 + 2 Co-facilitators+ PERL staff    |
| 4.30 – 5.00pm  | Discussions on Next Steps / Resolutions   | 2No. Co - facilitators                        |
| 5.00pm         | CLOSING   | All   |

## Annex 2 - ATTENDANCE LIST for CREATING LEARNING ALLIANCES EVENT

### Meeting of Honourable Commissioners of Finance and Economic Planning and Budget and other Relevant Stakeholders in South West Nigeria on Fiscal Sustainability Plan (FSP) and Open Government partnerships (OGP)

2nd November 2017 - Ibadan Oyo State

| S/N | NAME                   | ORGANIZATION/<br>DESIGNATION   | TELEPHONE<br>NUMBER | EMAIL  |
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| 1   | Eze Remigius           | Coalition of Ekiti Civil Society Organizations<br>Secretary                              | 08035426155         | remypaul2003@yahoo.com   |
| 2   | Bamgbose Jide          | Senior Programme Officer<br>Justice, Development and<br>Peace Commission Ibadan          | 08055718863         | <a href="mailto:jidebam69@yahoo.com">jidebam69@yahoo.com</a>                           |
| 3   | Alo Martins            | Upline Resources Foundation<br>Program Manager   | 08068495196         | <a href="mailto:urfoundation2000@yahoo.co.uk">urfoundation2000@yahoo.co.uk</a>         |
| 4   | Tiamiyu W.A            | OYSPC<br>Deputy Director<br>Micro Economic Planning<br>Department                        | 08028281319         | <a href="mailto:twadewale@gmail.com">twadewale@gmail.com</a>                           |
| 5   | Uzochukwu Amakom       | PERL Technical Adviser on<br>Budget Engagement<br>University of Nigeria, Enugu<br>Campus | 08037123219         | <a href="mailto:uamakom@gmail.com">uamakom@gmail.com</a>                               |
| 6   | Bola Nuga              | LACSOP/Steering Committee<br>Monitoring and Evaluation<br>Officer                        | 08055370272         | <a href="mailto:bolanuga2002@yahoo.co.uk">bolanuga2002@yahoo.co.uk</a>                 |
| 7   | Akintemi Temitope      | Ministry of Economic Planning<br>& Budget Ondo<br>Senior Planning Officer                | 08033682030         | <a href="mailto:akintemitemitope@yahoo.com">akintemitemitope@yahoo.com</a>             |
| 8   | Aworere Stephen Rotimi | MEP&B/Rep of Hon Com.  | 08035307218         | <a href="mailto:awostecom4n@yahoo.com">awostecom4n@yahoo.com</a>                       |
| 9   | Moruf Popoola          | OGUNCCIMA<br>The Coordinator of NACIMA<br>Ogun Charter                                   | 08035779636         | <a href="mailto:bmpopson@gmail.com">bmpopson@gmail.com</a>                             |
| 10  | Ajogbasilee Olanrewaju | Nigeria Governors Forum<br>Project Manager for Help Desk<br>Program                      | 09083411461         | <a href="mailto:oajogbasile@nggovernorsforum.org">oajogbasile@nggovernorsforum.org</a> |
| 11  | Agunloye Oyebola       | Project Officer<br>BudgIT Nigeria  | 08137773206         | <a href="mailto:oyebola@yourbudget.com">oyebola@yourbudget.com</a>                     |
| 12  | Seun Akinsanya         | MEPB/Director Planning   | 08023025228         | <a href="mailto:ecoplanlasg@yahoo.com">ecoplanlasg@yahoo.com</a>                       |
| 13  | Popoola A.T.           | Ministry of Finance Ibadan<br>Director of Budget   | 08068131675         | <a href="mailto:adetayotaiwo75@gmail.com">adetayotaiwo75@gmail.com</a>                 |
| 14  | Adenrele Adesina       | HC Budget and Planning   | 08136646064         | <a href="mailto:hcbp.ogunstate@gmail.com">hcbp.ogunstate@gmail.com</a>                 |

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| 15  | A.A. Bello                | Director of Finance and Admin<br>Ministry of Finance<br>Osun-State                             | 0803389254          | <a href="mailto:olaabelo@yahoo.com">olaabelo@yahoo.com</a>   |
| 16  | Suleyman Adio             | Wema Bank<br>Head of Agric and Export Desk   | 08077787333         | <a href="mailto:suleyman.adio@wemabank.com">suleyman.adio@wemabank.com</a>   |
| 17  | John Patrick Ngozi        | JDPC/Ijebu Ode<br>Executive Director   | 08033492235         | <a href="mailto:jpngoyi2004@yahoo.co.uk">jpngoyi2004@yahoo.co.uk</a>   |
| 18  | Michael<br>Oguntimilehin  | State Bureau of Statistics Rep.<br>Hon Commissioner for Budget<br>and Planning                 | 07069004353         | <a href="mailto:jideoguntimehin@yahoo.com">jideoguntimehin@yahoo.com</a><br><a href="mailto:ekitistat@yahoo.com">ekitistat@yahoo.com</a> |
| 19  | Gareth Williams           | PERL/LEAP  |                     | <a href="mailto:garethwilliams@thepolicypractice.com">garethwilliams@thepolicypractice.com</a>   |
| 20  | Bankole Olusola A         | Ogun State House of Assembly<br>Abeokuta,<br><br>Chairman, House Committee on<br>Appropriation | 07066618983         | akanbibankole(63)@gmail.com  |
| 21  | Tope Edward<br>Fagbamigbe | Legal Practitioner; Fresh 105. 9<br>FM   | 08075579265         | tope1055@gmail.com   |
| 22  | Ebofin Michael            | Network of NGOs Osun State<br>Secretary  | 08060012425         | <a href="mailto:michoebfin@gmail.com">michoebfin@gmail.com</a>   |
| 23  | Segun Olorunsogo          | Ministry of Economic Planning<br>Budget and Development Osun<br>Permanent Secretary            | 08033847006         | <a href="mailto:segunsogo2003@yahoo.com">segunsogo2003@yahoo.com</a>   |
| 24  | Fadesayo B.<br>Adeniyi    | Ministry of Economic Planning<br>Budget and Development<br>Deputy Director Budget              | 08034236742         | <a href="mailto:adeniyibami1@gmail.com">adeniyibami1@gmail.com</a><br><a href="mailto:deleadeniyi@yahoo.com">deleadeniyi@yahoo.com</a>   |
| 25  | Olawale Azeez             | Ministry of Economic Planning<br>Budget and Development<br>Senior Budget Officer               | 08068039926         | <a href="mailto:saheedolawaley98@gmail.com">saheedolawaley98@gmail.com</a>   |
| 26  | John Akuse                | LEAP Abuja   | 08033529647         | <a href="mailto:jonykus@yahoo.com">jonykus@yahoo.com</a>   |
| 27  | Owoseni Adeyemi           | Ministry of Finance Ado Ekiti<br>Permanent Secretary   | 08035247520         | <a href="mailto:ma0202@yahoo.com">ma0202@yahoo.com</a>   |
| 28  | Adeleke Adefolaju         | Ministry of Budget and<br>Economic Planning, Ado-Ekiti<br>Director of Budget                   | 08032606580         | <a href="mailto:adefolajuadeleke10@gmail.com">adefolajuadeleke10@gmail.com</a>   |
| 29  | Yusuf Ibrahim             | The Nation. Assistant Director   | 08056016681         | <a href="mailto:ibrahimayusuf@gmail.com">ibrahimayusuf@gmail.com</a>   |
| 30  | Dr. Isiaka<br>Kolawole    | Oyo State<br>Special Adviser to The<br>Executive Governor Budget and<br>Economic Planning      | 08033115889         | <a href="mailto:drkolawole.olayinka@yahoo.com">drkolawole.olayinka@yahoo.com</a>   |
| 31  | Akano Babatunde           | Oyo State<br>Planning Commission<br>Senior Special Assistant                                   | 08023322237         | <a href="mailto:akanob@yahoo.com">akanob@yahoo.com</a>   |
| 32  | Hon. Bolanle<br>Agbaje    | OYHA<br>Member Representing Ibadan<br>North 1 State Constituency                               | 08023404209         |  |

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| 33  | Chief Kola Akosile     | ODUACCIMA<br>First Deputy President   | 08033158123         | <a href="mailto:akkola2000@yahoo.com">akkola2000@yahoo.com</a>                 |
| 34  | Oguntuase<br>Ayodele   | Secretary, EkitiCCIMA<br>(ODUACCIMA)  | 08137884284         | <a href="mailto:oguntuase.ayodele@yahoo.com">oguntuase.ayodele@yahoo.com</a>   |
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