



PUBLISH WHAT  
YOU PAY

**ENTIRE AGREEMENT, COUNTERSIGNATURE**

This Agreement, together with the proposal and budget approved by PWYP, represents the final and complete understanding of the parties related to the grant award for the Project. In the event of any conflict between this Agreement and the Project proposal or budget materials, the terms and conditions of this Agreement shall prevail. This grant award is conditional upon PWYP receiving an executed copy of this Agreement from the Grantee no later than 60 days from the date indicated on Page 1 of this Agreement.

Please return an executed copy of this letter to us, keeping a copy for your records.

On behalf of PWYP, may I extend my best wishes for the success of your Project.

Yours sincerely,

Stephanie ROCHFORD  
Director, Member Engagement  
Publish What You Pay

Agreed to and accepted on behalf of the Grantee:

  
\_\_\_\_\_  
Taiwo Otitolaye  
Executive Director  
CODWA

02/07/2021  
Date

## **REPORT OF PUBLISH WHAT YOU PAY (PWYP), NIGERIA 2021 ANNUAL GENERAL MEETING**

### **THEME: REPOSITIONING PWYP COALITION FOR VISION 2025 AND CONTEMPORARY ISSUES IN THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (EITI) PROCESS**

**DATE: 4<sup>TH</sup> TO 6<sup>TH</sup> OF AUGUST, 2021**

**VENUE: VICHI GATES HOTEL AND SUITES, KADO, ABUJA.**

#### **INTRODUCTION**

Publish What You Pay (PWYP), Nigeria held a two day Annual General Meeting (AGM) with the theme titled: Repositioning PWYP coalition for vision 2025 and contemporary issues in the Extractive Industries Transparency Initiative (EITI) process. The AGM addressed germane issues to reposition the coalition, strategize on the 2025 PWYP Vision, critical interventions necessary on Nigeria's low level commitment to transparency and accountability in the extractive industries. It also conducted its general elections.

#### **ATTENDANCE**

- All 37 state coordinators
- All 6 zonal coordinators (steering committee members)
- 6 BOT members
- Member organizations (in Abuja and outside Abuja)

#### **WELCOME ADDRESS**

The BOT chairman, Ibrahim Abdullahi Shunni in his welcome remark commended the efforts invested to organise the AGM and encouraged viable participation as it will help chart the end results of the two (2) day meeting. He assured the coalition of the BOT's commitment in positioning PWYP as one of the strongest network in Nigeria.

#### **ADOPTION OF AGM AGENDA**

Manuga Dudu observed that the AGM agenda has no heading/title and called for it to be corrected. Thereafter, Aisha Abdullahi (PWYP coordinator – Niger state) moved for the adoption of the Agenda and Dr. Yusuf Arrigasiyyu of Kaduna state seconded the motion.

#### **WELCOME ADDRESS**

Mr. Patrick Chiekwe (Acting National Coordinator) in his welcome address noted that the AGM is timely as it will deliberate in resolving issues such as the leadership gap which the coalition is confronted with and enjoin delegates and participants to participate fully.

#### **GOODWILL MESSAGES**

The Registrar-General of Corporate Affairs Commission (CAC) represented by Terver Ayua-Jor in his goodwill messages congratulated PWYP on the milestone of its AGM; for championing transparency and accountability in the extractive sector through scrutiny of revenue payments and receipts, tracking and accessibility to such records and publicity and for collaborating and supporting CAC on beneficiary ownership particularly as it relates to registered entities that are in the (or in the process of joining the) extracting natural resources in our environment and other related matters.

Representative of the OGP secretariat in his goodwill message congratulated PWYP on its AGM. He also assured the coalition that the doors of the OGP secretariat are always open for discussions on effective deliveries on the coalition's mandate.

Rev. David Ugolor, the pioneer national coordinator of PWYP, Nigeria; noted that PWYP Nigeria is a dynamic coalition and showed optimism that the AGM will come up with great achievements and a successful election process.

Demba Seydi, representative of for Anglophone West Africa on the African Steering committee on the Global Council; and the team at the PWYP Secretariat. Demba in a virtual solidarity message, congratulated the Nigerian coalition for the AGM and encouraged all to make valuable contributions towards a successful meeting.

Prior to when she proceeded on her leave, the Director of Members Engagement, PWYP International Secretariat- Stephanie Rochford in an email message, had wished the coalition a successful AGM; and expressed the support of the International Secretariat on the outcome of the AGM.

## **LECTURE:**

### **THE NEXUS BETWEEN CONTRACT TRANSPARENCY AND THE QUALITY OF LIFE IN NIGERIA – MICHAEL UZOIGWE (EITI COUNTRY MANAGER, ANGLOPHONE AFRICA)**

Highlights of this lecture include the following:

- The lecturer gave a background on data disclosed under the EITI and these include contracts and licenses, revenue collection and allocation, social and economic spending.
- The value of extractive data include the fact that it minimises corruption, promote debate, strengthens tax collection and monitor revenue allocation.
- Contract transparency involves public disclosure of all the terms and conditions of a contract to the general public such that everyone is able to understand the substance and essence of the contract and monitor the performance of the contract by the contracting parties based on the terms and conditions of the contract.
- Types of contract agreement include licenses, concessions, production sharing contracts, service contracts and joint ventures.
- Requirements under the 2019 EITI standard include the fact that contracts and licenses be disclosed regardless of whether they are granted, entered into or amended commencing from January, 2021 and that government policies on disclosure of contracts and licenses that govern exploration and exploitation of oil, gas and other products be documented.
- Challenges faced in contract transparency include lack of capacity, political commitment.
- The role of civil society is critical to ensuring that:
  - effective contract transparency is achieved
  - Contract transparency leads to improvement in the quality of life of citizens.

[\[Kindly see attached for the full lecture\]](#)

## **RESPONSES FROM PRESENTATION**

- There is a synonym between political will and what we achieve. So, we need to make them understand we can only achieve success if we work together.
- PWYP needs to build capacity on contract transparency so that we are able to track our achievements because until we have adequate information, we are unable to engage on the issues effectively.
- The issue of contract transparency is not known by communities, we need to have communities on the driver's seat to engage with IOC's and the government on contract transparency.
- Giving the Freedom of Information (FOI) Act and Public Procurement Act, companies ought to be proactive in providing information publicly for us to interrogate.
- The PIB is not clear on the roles of CSO's and communities in the processes.
- How do communities and CSOs engage stakeholders and demand accountability on proactive disclosure of contract procurement and terms in their communities.
- What role is the FOI Act playing in advancing the progress of transparency in extractive sector?
- What are the processes and networks to reposition PWYP in the extractive sector?
- Whatever we have to do now, should be done while we await a bigger opportunity to further engage.
- CSOs should critically analyse existing frameworks, understand the provisions so that we are able to engage adequately and more informatively.

## **PRESENTATION OF RESEARCH REPORT BY SPACES 4 CHAGNE**

### **Theme: Benefit-sharing Negotiations Between Host Communities and Extractive Companies: A Case Study of ANOH Gas Development Project**

#### **SETTING THE AGENDA ON PWYP GOVERNANCE**

After much deliberation, it was resolved by the AGM that coalition members individually write and submit their contributions on the agenda setting for PWYP to the rapporteur who will in turn compile and submit same on Day 2 of the AGM.

Mr. Ayodeji Alabi (Kwara state) moved for the adjournment of the meeting and Olabisi Omolona (Ondo state) seconded the motion. With this, day one of the AGM came to a successful close.

#### **DAY 2**

#### **SETTING THE AGENDA ON PWYP GOVERNANCE**

The AGM commenced with a review of the agenda setting as submitted by members and compiled by the secretariat as agreed on the previous day. At the end of the exercise, some items on the agenda were agreed on, some were merged, some were reconstructed and some were set aside for a later time when a constitution committee will be set up to for a draft Constitution. [\[Kindly see attached for the reviewed agenda\]](#)

## **READING OF THE LAST AGM MINUTES**

The National Secretariat represented by Paul Ogwu noted that for logistics challenges, the minutes of last AGM (2016) was unavailable.

On the above excuse, the AGM resolved that matters arising from the previous AGM which held in Owerri, be carried over to the next AGM.

With that, Oronsaye Harrison (Edo State) moved the motion for the adoption of the above resolution and Godson Jim-Dorgu (Bayelsa State) seconded the motion.

## **ELECTION**

Before the election of a new National Coordinator (NC) began, the AGM dissolved the exiting office of the Acting National Coordinator (ANC). Sam Legborsi Pyagbara (Member BOT) moved the motion and Saviour Akpan, Esq. (Akwa Ibom) seconded it.

The contestants for the position of National Coordinator were Dr. Danladi Erisa and Comrade Taiwo Otitolaye.

Election guidelines as read out by the electoral committee and the following resolution were reached by the AGM:

- Electoral committee members were not allowed to vote and as a result of this, Abba Bello was nominated to vote as a replacement for Hajia Fatima Umar (Kano state) who could not vote because she is a member of the electoral committee.
- The two contestants were given 10mins each to address the electorates on their manifesto.
- A mini accreditation was conducted where names of those nominated to vote from each zone was called up and confirmed by their zonal members before they proceeded to cast their votes.
- North central had eight (8) delegates; North East – seven (7) delegates; North West – eight (8) delegates; South East – six (6) delegates; South South – seven (7) delegates and South West – seven (7) delegates. A total of **43 eligible votes**
- Godson Jim-Dorgu moved a motion for the AGM to adopt the runner up from the election exercise as the deputy coordinator since the contestants are only two and the AGM agreed.

The election process was conducted transparently, there were no void votes as all the voter voted in line with the guidelines provided.

At the end of the voting exercise, a total number of forty-three (43) votes was counted.

**Comrade Taiwo received twenty - nine (29) votes while Dr. Erisa received fourteen (14) votes.**

Comrade Taiwo was declared the winner/National Coordinator, PWYP Nigeria and Dr. Erisa emerged as the Deputy National Coordinator, PWYP Nigeria.

The new national coordinator proceeded to give his acceptance speech and the promise to work together with members and stakeholders.

Ayodeji Alabi (Kwara state) thanked the electoral committee for a job well done. He also moved a motion for the dissolution of the electoral committee and Barr. Kingsley Anudiobu (Enugu state) seconded the motion.

The Chairman, BOT thanked the dissolved electoral committee for a great job. He also congratulated the National Coordinator elect and the deputy coordinator on the attainment of their new offices and tasks.

## **CORDAID PROJECT**

Tony Ayoka gave a breakdown of funds and activities implemented in the project, locations where activities were implemented and the successes recorded and the challenges encountered particularly with the project funder.

[\[Kindly see attached for presentation\]](#)

Responses from Cordaid project presentation include the following:

- Activities, implementation locations and monies spent for activities should be published for members to see regardless of members locations.
- What were the issues experienced by PWYP in implementing this project, how were the issues addressed, what are the lessons learnt and what is the present relationship status between PWYP and Cordaid particularly giving that they (Cordaid) have written a legal letter to PWYP demanding a refund?
- Based on the letter from Cordaid, Peter was required by the committee of legal practitioners which was set up, to respond with details on financial expenditures. However, Peter is yet to respond to it. The integrity of PWYP is at stake hence the reason why this issue will have to be holistically dealt with in this AGM.
- Now that we have a national coordinator, together with the BOT and Peter, a thorough financial report should be prepared and made available. The AGM advised Peter to incorporate with the new leaders; and the CORDAID committee to resolve the CORDAID matter.
- We must consider the fact that donors meet periodically to discuss funding relationships with local benefactors, hence the reason we must be critical about this issue to be able to find a solution.
- The AGM set up a seven (7) person probe committee to look into the accounts while Peter does the explanations. The probe committee should come up with a report and recommendations going forward.
- The probe committee should consist of skilled auditors so that the work can be professionally and timely done.
- Ruminating on Lawyer Olusegun Fatoki's report that the Inspector General of Police (IGP) has approved the petition against Peter on the CORDAID matter for investigation but they were requested to hold on until they are contacted to proceed.
- gave After the AGM, the NC will write to Cordaid noting the decisions reached and
- Peter should apologise to the legal team for noncompliance.
- **MR. EMEKA ONONAMADU**, the former national coordinator who handed over to Peter Egbule had returned the project fund **Euro 6,991** with him to CORDAID following CORDAID's audit report showing the outstanding amount which the project team and steering committee had no information about. This came after over three (3) years of refusal to release it for the project activity and PWYP use.

At the end of the session, Mr. Peter apologized for the communication gap and pledged to cooperate with the probe committee. He also mentioned that, Cordaid lawyers and auditors are already working with him on the issue.

Nomination for the CORDAID Committees were representatives from each of the six geopolitical zones.

A motion was moved to this effect by Saro Legborsi Pyagbara and seconded by Aisha Abdullahi (Niger state).

A COMMITTEE was set up by the AGM to work with Peter on the issues raised and to revert to the house in one Month's time. Members of the committee are:

### **Review Cordaid Project**

- Elder Ogazi Emeka (South East)
- Kingsley Ozegbe (South South)
- Amid Oyegbade (South West)
- Bachamma Yusuf (North East)
- Ayodeji Alabi (North Central)
- Dr. Ahmed Hashim (North West)

Chairperson of the committee – Dudu Manuga (BOT North East/ Gombe State).

- The CORDAID committee is to report in one (1) month beginning from the 6<sup>th</sup> of August, 2021.

### **PWYP CONSTITUTION MATTERS**

- It was noted that PWYP was registered with the name “Publish What You Pay International Initiative” as against its generally accepted name “Publish What You Pay Nigeria”.
- A constitution which was not known and owned by the coalition was presented as part of the requirement in the registration of the contentious name of the coalition at the Corporate Affairs Commission (CAC).
- Members of the coalition argued strongly that they were yet to see the disputed constitution. As such, it was unanimously rejected. That the said constitution is unacceptable.
- Sequel to this, the AGM set up a committee to produce a new constitution for PWYP CAMPIGN in Nigeria.
- The constitution committee is to report in one (1) month beginning from the 6<sup>th</sup> of August, 2021.

### **Members of the Constitution Committee set up by the AGM are:**

1. Mr. Innocent Adjenughure (South South)-Chairperson
2. Comrade Segun Fatoki (South West)
3. Comrade Aisha Abdullahi (North Central)
4. Mallam Shetima (North East)
5. Kingsley Anidiobu (South East)
6. Mr. Yusuf Arigassiyu (North West)
7. Comrade Bertha Ogbimi (FCT)

The AGM also directed that the appointment of Peter Egbule into NEITI's Board should be reviewed and addressed appropriately.

### **Lateness Fines**

Fines were introduced against members who came in late for Day 2 of the AGM as agreed at the close of Day 1. Seven thousand, five hundred naira (N7,500) was realised from this exercise and after a general consultation, it was agreed that the money be paid into CODWA's account.

### **CLOSING**

After a two day in-depth deliberation, the AGM came to a successful end. The meeting was adjourned by Hope Doreen Peter (Benue state) and seconded by Effiom Duke (Cross River state). Dudu Manuga gave a vote of thanks on behalf of the BOT, she thanked participants for their valuable contributions and wished everyone journey mercies back to their respective destinations.

### **CHALLENGES**

Prior to the AGM, Peter Egbule was still claiming to be the national coordinator of PWYP, Nigeria even after the state coordinators and zonal coordinators met October 5-7 2020 to appoint an Acting national coordinator since Peter's tenure ended November 2019.

Peter was appointed by the steering committee to complete Emeka's tenure who resign to take up government appointment. Emeka was elected November, 2016 at the Owerri AGM; and his tenure was for three (3) years.

Peter had previously written emails to Stephanie Rochford, Director of Membership Engagement at the International Secretariat to stop her consultations with the former Acting National Coordinators and members of the steering committee.

Peter and Faith Nwandishi were vigorously engaged in the demobilization of coalition members not to attend the AGM. They engaged few members of the campaign like Tijah Bolton Akpan, Executive Director of Policy Alert to campaign against the holding of the AGM.

Peter and Faith tried very hard to convince other BOT members not to allow an AGM during two zoom meetings.

All state coordinators, zonal coordinators, member organizations and the BOT members except Faith were resolute for the AGM to hold.

### **PWYP NATIONAL SECRETARIAT**

The coalition has no functional secretariat; and staff matters are hanging at the moment. Peter could not sustain the secretariat which were in use for over ten (10) years.

The new steering committee has no secretariat to work for now. A befitting secretariat is highly necessary for the enormous tasks ahead in the campaign. The secretariat is a contact point and clearing house to engage coalition members, partners and key stakeholders.



PWYP, Nigeria needs to be positioned to play leading role in key issues in the extractive going on in Nigeria and globally.

### **SUCCESS STORY**

Despite these challenges, the 2021 PWYP AGM is on record as one of the most successful in the history of the Campaign in Nigeria.

Decisions on preparation, mobilization and participation were anchored by an AGM COMMITTEE whose membership cut across all Nigeria's six (6) geo political zones under the guidance of the steering committee.

The state and zonal structures, old members, David Ugolor, the pioneer national coordinator were mobilized, CSOs partners, relevant government agencies, EITI Regional representatives (dr. Michael Uzoigwe), and the media adequately participated.

[\[Attached below for Pictures and media reports\]](#)

National Coordinator Elect, Comrade Otitolaye addressing the Coalition



**Deputy National Coordinator, Dr. Erisa Addressing the Coalition**





Saluadeen

Hashim

Coordinating

a

Session



**Cross Session of Participants**





DAY ONE

Community Outreach for Development and Welfare Advocacy (CODWA)

ATTENDANCE FORM FOR CODWA/PWYP PROJECTS: 2021 PWYP, Nigeria AGM

Date: 05/08/2021 Venue: Vichi Gates Hotel MEMBER LIST

S/N	NAME	ORIG STATE	PHONE	EMAIL	SIGN
1	Dr. Innocent Agyemang	Delta	08023411870	innocentagyemang@yahoo.com	
2	Dr. Mercy Emmanuel	Delta	08033034788	mercyemmanuel@gmail.com	
3	Nasiru Lawal M	Sokoto	08039697880	nasirulawal38@gmail.com	
4	Assiet Akelastie	River	08035021432	assietakelastie@yahoo.com	
5	Akpanwuo Ewurua	Edo	08168342249	akpanwuo22@gmail.com	
6	Leke Babalola	West Africa	07055022407	babalola.leke@yahoo.com	
7	HOPE DOREN PERE	RENUC	07039221281	dorenpere@yahoo.com	
8	OLUKEKUN OGBOURN	LAGOS	07030131797	olukun@yahoo.com	
9	Ayobun Hannah	Katsina	08166015533	hannah2009@gmail.com	
10	SUNDAY K. SIMON	BAUCHI	08095700352	greatkunsim@gmail.com	
11	Afolu Bello Akwade	Kano	08094411920	afolubelloakwade@gmail.com	
12	ALABI AYEDBEJI	KADUNA	08033719092	alabiayebaji@gmail.com	
13	SAMUEL T. BARNETT	LAGOS	08134488845	sbarnett@yahoo.com	



DAY TWO

Community Outreach for Development and Welfare Advocacy (CODWA)

ATTENDANCE FORM FOR CODWA/PWYP PROJECTS

PWYP 2021 A-GM

Date: 6/8/2021 Venue: Villa Gates Hotel Project: PWYP 2021 A-GM

S/N	NAME	STATE/ORG	PHONE	EMAIL	SIGNATURE
1	Orsonye Thompson	Edo State	09033790475	horrisorsonye@gmail.com	
2	Alicia Abdullahi	Niger/CEP/AD	08035021438	aliciaabdullahi@gmail.com	
3	Aleswela Ajidana	SEKDC	07030714368	awela.ajidana@gmail.com	
4	Oni Odele Kayode	Ondo	08034222479	oniodel@gmail.com	
5	Kingsley Kuduwa	Benue	08033918091	kingsleykuduwa@gmail.com	
6	Mathewus Odeh Maw	Rivers	08063309633	mathewusodeh@gmail.com	
7	Aloka Tony	IMO	08035428236	tonyaloaka@gmail.com	
8	Philip Kalin	Rivers	0803309633	phillipkalin@gmail.com	
9	Daniel Chukwu Anambra	Anambra	08033500281	chukwudaniel@gmail.com	
10	Christian Okonke	Imo	08164806242	christianokonke@gmail.com	
11	Harmed Oyejode	Osun State	08032546950	oyejodeharmed@gmail.com	

1

Check out this story on [saharareporters.com](http://saharareporters.com/2021/08/08/otitolaye-becomes-nigerian-coordinator-reform-coalition-publish-what-you-pay) <http://saharareporters.com/2021/08/08/otitolaye-becomes-nigerian-coordinator-reform-coalition-publish-what-you-pay>

[https://thisnigeria.com/cac-committed-to-implementing-beneficial-ownership-information-disclosure-says-registrar-general/?utm\\_source=rss&utm\\_medium=rss&utm\\_campaign=cac-committed-to-implementing-beneficial-ownership-information-disclosure-says-registrar-general](https://thisnigeria.com/cac-committed-to-implementing-beneficial-ownership-information-disclosure-says-registrar-general/?utm_source=rss&utm_medium=rss&utm_campaign=cac-committed-to-implementing-beneficial-ownership-information-disclosure-says-registrar-general)

<https://newsdiaryonline.com/cac-committed-to-implementing-beneficial-ownership-information-disclosure-says-registrar-general/amp/>

Check out this story on [saharareporters.com](http://saharareporters.com/2021/08/08/otitolaye-becomes-nigerian-coordinator-reform-coalition-publish-what-you-pay) <http://saharareporters.com/2021/08/08/otitolaye-becomes-nigerian-coordinator-reform-coalition-publish-what-you-pay>

<https://headtopics.com/ng/otitolaye-becomes-nigerian-coordinator-of-reform-coalition-publish-what-you-pay-sahara-reporter-21271440>

Publish What You Pay' Campaign Holds Annual Meeting To Bridge Leadership Gap - <https://summitpostnews.com/2021/08/06/publish-what-you-pay-campaign-holds-annual-meeting-to-bridge-leadership-gap/>

Publish What You Pay' Campaign Holds Annual Meeting To Bridge Leadership Gap - <https://summitpostnews.com/2021/08/06/publish-what-you-pay-campaign-holds-annual-meeting-to-bridge-leadership-gap/>

[https://m.facebook.com/story.php?story\\_fbid=4157909314301069&id=137081216383919&local\\_e2=ne\\_NP&\\_tn\\_=-R](https://m.facebook.com/story.php?story_fbid=4157909314301069&id=137081216383919&local_e2=ne_NP&_tn_=-R)

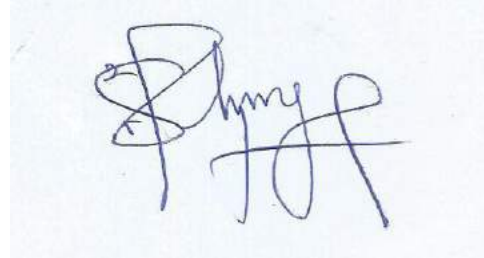


PWYP NIGERIA AGM 2021, Day two VIDEO COVERAGE  
<https://youtu.be/Hwp2xqTP3zU>

PWYP Nigeria 2021 AGM Day 1 VIDEO COVERAGE  
<https://youtu.be/0T6Xu41EGwM>

COMRADE TAIWO OTITOLAYE  
Executive Director  
CODWA

31/10/2021

A handwritten signature in blue ink, appearing to read 'Taiwo Otitolaye', is written on a light blue background. The signature is stylized and cursive.

## Financial Report

Submit report to:

Cooperative Agreement No. PWYP 0366

Reporting Period July, 2021 - December,

Currency of Funding: USD

Currency of Spending: Naira

Name of Organisation

Community Outreach for Development and Welfare

Project Title

PWYP Nigeria 2021 AGM

<b>I. Budget &amp; Received funds Analysis</b>	<b>Approved Budget (Naira)</b>	<b>Expenditure (Naira)</b>
<i>Amendment #</i>		
Hall Hire & Accomodation	₦ 3,480,000	₦ 3,586,000
Food and Tea-Breaks	₦ 2,580,000	₦ 3,015,000
Media and Communication	₦ 321,000	₦ 345,000
Stationeries	₦ 88,000	₦ 174,000
Transportation	₦ 4,145,000	₦ 5,471,400
Personnel	₦ 140,000	₦ 140,000
Incidental	₦ 300,000	₦ 395,225
Shortfall in funds released for events	-₦ 19,180	
Exchange Gain	₦ 2,185,380	₦ -
<b>Total funds received/Expenditure/Unspent Funds</b>	<b>₦ 13,220,200</b>	<b>₦ 13,126,625</b>

## II. Summary of Funds in USD

<b>Description</b>	<b>Amount (Euro)</b>
Funds Received (\$26,980 @ N409)	\$ 26,980
Exchange Gain (\$26,980 @N81)	
<b>Total Funds Received</b>	<b>\$ 26,980</b>
Project Expenditure	\$ 26,789
<b>Unspent funds</b>	<b>\$ 191</b>

## III. Certification and Approvals

I certify that to the best of my knowledge and belief, this Financial Report is a correct, complete and accurate stat

Prepared By:

Agbojologun Moshood.

Approved By:

Taiwo Otitolaye, Execu



2021

Reporting Cycle (check one):

- Monthly  
 Quarterly  
 Other \_\_\_\_\_

Advocacy

Variance	Approved Budget (Euro)	Expenditure (Euro)	Variance
₦ 106,000	\$ 8,509	\$ 7,318	1190.19011
₦ 435,000	\$ 6,308	\$ 6,153	155.0072352
₦ 24,000	\$ 785	\$ 704	80.75944314
₦ 86,000	\$ 215	\$ 355	-139.9431166
₦ 1,326,400	\$ 10,134	\$ 11,166	-1031.648121
₦ -	\$ 342	\$ 286	56.58400279
₦ 95,225	\$ 733	\$ 807	-73.08530013
₦ 19,180	\$ -47		-46.89
₦ 2,185,380			0
₦ 93,575	\$ 26,980	\$ 26,789	190.9742533

Amount (Naira)
₦ 11,034,820
₦ 2,185,380
₦ 13,220,200
₦ 13,126,625
₦ 93,575

ment in accordance with the contract document

, Accountant

Signature



Date 29/10/2021

Executive Director

Signature

Date 31/10/2021



Shing  
H



# Document Checklist

## STANDARD

Please submit the following documents:

<b>Your organisation</b>
✓ <input type="checkbox"/> Company Registration Certificate
✓ <input type="checkbox"/> List of Board of Trustees (including names, gender and organisations/affiliations) and ToR, if available
✓ <input type="checkbox"/> Organisation chart/list of staff (including names and roles)
✓ <input type="checkbox"/> Signed Annual Audited Financial Statements for two most recently closed financial years*
✓ <input type="checkbox"/> Current annual budget
Next year's budget (if available)
<b>Policies**</b>
✓ <input type="checkbox"/> Finance and accounting manual
✓ <input type="checkbox"/> Procurement policy (may be part of finance manual)
✓ <input type="checkbox"/> Ethical code of conduct
✓ <input type="checkbox"/> Anti-corruption policy
✓ <input type="checkbox"/> Conflict of interest policy (may be part of finance manual / procurement policy)
<b>Other policies***</b>
✓ <input type="checkbox"/> Travel policy (may be separate or part of the finance manual)
✓ <input type="checkbox"/> HR manual

\*If your organisation *does not* have audited financial statements, please submit:

✓  Approved Financial Statements for two most recently closed financial years, and indicate who approved them

\*\*If your organisation *does not* have some or all of the policies listed above, please complete the Questions on policies and procedures in the Organisation Questionnaire below.

\*\*\*Only to be requested if relevant to the funding



# Organisation Questionnaire

Please complete the following questionnaire and submit to Stephanie Rochford (srochford@pwyp.org)

## General ODWA)

### 1. Contact details of organisation

Name:	Community Outreach for Development and Welfare Advocacy (CODWA)
Physical address:	19, Unity Road, Ilorin-Kwara state
Email address:	<a href="mailto:codwa99@googlemail.com">codwa99@googlemail.com</a> , <a href="mailto:codwa@codwa.org">codwa@codwa.org</a>
Telephone number(s):	+2349068869594, +2348055346770
Website:	<a href="http://www.codwa.org">www.codwa.org</a>

### 2. Organisation registration

Legal status	Registered with Corporate Affairs Commission (CAC)
Registration Date	October 27 <sup>th</sup> , 2010
Country of registration	Nigeria

### 3. Approximately how many employees does your organisation currently employ?

Full-time: 3	NGO
Part-time:	3 Volunteers 358 IN 20 STATES
Number of Administrative Staff:	2
Number of Program Staff:	4

### 4. Who approves your organisation's financial statements?

Name and job title: Mr. Omowumi Olalekan Ag. Chairman, BOTs and Taiwo Otitolaye, secretary, BOTs

### 5. What system does your organisation use to record accounting transactions?

Manual ledger system	manual ledger and Excel
Computerized system (indicate software used)	

### 6. Does the accounting system identify the receipt and expenditure of funds separately for each grant or funding contract?

✓ Yes  No



7. Is a separate bank account maintained for grant/contract funds?

✓ Yes  No

## Questions on policies and procedures

**These questions should be answered only if your organisation does not have some or all of the policies listed below:**

- Finance and accounting manual – Question 8
- Procurement policy – Question 9
- Ethical code of conduct – Question 10
- Anti-corruption policy – Question 11
- Conflict of interest policy (may be part of procurement policy) – Question 12

8. If you **do not** have a written finance and accounting manual, please complete the additional finance questions below:

**Internal controls**

*Internal controls are procedures, which ensure that:*

- 1) *Financial transactions are approved by an authorised individual and are consistent with applicable laws, regulations and your organisation's policies;*
- 2) *Assets are maintained safely and controlled; and*
- 3) *Accounting records are complete, accurate and maintained on a consistent basis.*

*To the maximum extent possible, the organisation should segregate responsibilities for receipt and custody of cash and other assets; maintaining accounting records on the assets; and authorizing transactions. In the case of payroll activities, the organisation, where possible, should segregate the timekeeping, payroll preparation, payroll approval, and payment functions.*

- a. Are specific staff designated to approve payroll, procurement and other major transactions?**

Yes  No

- b. Do the procedures for cash receipts and disbursements include the following safeguards?**

- i. Receipts are promptly logged in, restrictively endorsed, and deposited in an insured bank account.

Yes  No

- ii. Bank statements are promptly reconciled to the accounting records, and are reconciled by someone other than the individuals handling cash, disbursements and maintaining accounting records.

Yes  No

- iii. Supporting documents (e.g., purchase orders, invoices, etc.) accompany checks submitted for signature and are marked "paid" or otherwise prominently noted after payments are made.

Yes  No



iv. Are multiple signatures required on payments?

Yes  No

c. Are purchasing and payment functions separate?

Yes  No

**Accounting**

d. Who is the keeper of the accounting records for your organisation?

Name and job title:

e. Are payment vouchers identified by:

A. Expense classification? Yes  No

B. Funding source? Yes  No

C. Transaction date? Yes  No

f. Do accounting staff review the following prior to entry into the system:

A. Authorisations Yes  No

B. Purchase Orders Yes  No

C. Payments Yes  No

g. Can your accounting system produce income and expenditure reports for specific projects?

Yes  No

If no, how are such reports produced?

h. Does the system provide for prompt and timely recording and reporting of all financial transactions?

Yes  No

i. Are invoices or vouchers approved in advance by an authorised staff member?

Yes  No



**Cash and bank management**

- j. Are bank statements received unopened and directly by the person who prepares the bank reconciliation?**

Yes  No

- k. Are bank statements reconciled at least monthly?**

Yes  No

- l. Who reconciles the bank statements?**

Name and job title:

- m. If there is no written policy regarding the distribution, tracking, and maintenance of cash on hand, please describe whether/how physical cash is treated/handled at the organization.**

- i. Is there a limit on the withdrawal amount?

- ii. Is there an unwritten policy or practice regarding when/how physical cash is distributed?

- iii. Where is cash stored and who has access to it?

- iv. Are employees prohibited from having custody of any unrecorded cash of the organisation?

Yes  No

9. If you **do not** have a written procurement policy, please explain your organisation's basic procurement processes when buying goods and services (include reference to any approval limits for expenditure over a certain value, copies of evaluation grids or matrices used to assess quality, price and overall value for money and information on how many quotes your organisation typically requests):

10. If you **do not** have a written ethical code of conduct, please outline the values of the organisation that staff are expected to adhere to:

11. If you **do not** have a written anti-corruption / anti-bribery policy, please describe any procedures your organisation has for preventing, detecting and reporting on allegations of bribery, corruption and fraud:

12. If you **do not** have a written conflict of interest policy, please describe what procedures / processes are in place to ensure that decisions of the governing body and program staff are not influenced or impacted by potential conflicts of interest?



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T: +44 20 3817 7640 | E: [info@publishwhatyoupay.org](mailto:info@publishwhatyoupay.org) | W: [www.publishwhatyoupay.org](http://www.publishwhatyoupay.org)**

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**COMMUNITY OUTREACH FOR DEVELOPMENT AND  
WELFARE ADVOCACY,  
ILORIN, KWARA STATE**

AUDITOR'S REPORT SUBMITTED TO MEMBERS OF  
THE BOARD OF TRUSTEES OF COMMUNITY  
OUTREACH FOR DEVELOPMENT AND WELFARE  
ADVOCACY FOR THE YEAR ENDED  
31ST DECEMBER, 2020

**MUHAMMAD RAJI & CO.,**  
*(CERTIFIED NATIONAL ACCOUNTANTS),*  
NO. 218, OBA MAMA ROAD,  
KUNTU AREA,  
ILORIN,  
KWARA STATE.  
TEL:- 08035617349, 08073180178, 08056441949

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## TABLE OF CONTENTS

<b>CONTENTS</b>	<b>PAGE</b>
Corporate Information	2
Report of Auditors	3 - 4
Statement of Significant Changes in Accounting Policy	5
Financial Statements	6 - 9
Review of Operational Performance	10
Appraisal of the Liquidity of the Organization	11

## **CORPORATE INFORMATION**

### **BOARD OF TRUSTEE (BOT)/ MANAGEMENT TEAM**

Omowumi Olalekan	Chairman
Mrs. Nkechi Okonta	Member
Pharm. Rowland Ogunniyi	Member
Taiwo Otitolaye	Member

### **BANKERS**

Guarantee Trust Bank PLC  
10,Umaru Saro Road GRA, Ilorin

### **REGISTERED ADDRESS**

No. 19 Unity, Road, Ilorin  
Kwara State

### **AUDITORS**

#### **MUHAMMED RAJI & CO**

(Certified National Accountants)  
218, Oba Mama Road, Kuntu, Ilorin  
Kwara State.  
Email: [oimavoc@yahoo.co.uk](mailto:oimavoc@yahoo.co.uk)  
Phone Number: 08035617349, 08073180178, 08056441949



# MUHAMMAD RAJI & CO

(Certified National Accountants)

E-mail: [mimavoc@yahoo.co.uk](mailto:mimavoc@yahoo.co.uk)

08073180178, 07027663764, 08035617349

Registered Office: 6 Oba Mama Road,  
Behind Adayi Hospital Kuntu,  
P. O. Box 2554, Ilorin, Kwara State.

Lagos Office: 2/4 Agege Bye pass Agege,  
P. O. Box 2771, Lagos State.

Katsina Office: Si Pipe Kofar, Kaara  
Quarters Katsina, Katsina State.

Our Ref:..... Your Ref:.....

Date:.....

**The Chairman,**  
Community Outreach for Development and welfare Advocacy,  
No. 19 Unity Road,  
Ilorin.

Dear Sir,

## **AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020**

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statement of Community Outreach for Development and Welfare Advocacy, covering as at 31<sup>st</sup> December, 2020 set on page 6 to 9 which have been prepared on the basis of the significant accounting Policies on page 5.

### **Management Responsibility for the Financial Statements**

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provision of the Company and Allied matter act 1990.

These responsibilities include: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statement that are free from misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with the Nigerian Auditing Standards. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements.

The procedures selected depend on the Auditors' judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditors consider internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the Organization has kept proper accounting records and the financial statement are in agreement with the records in all material respects and state in the prescribed manner, information required by the Company and Allied Matter Act and the Organization's Edict No. 933 of 1973. The financial statements give a true and fair view of the financial position of Community Outreach for Development and Welfare Advocacy as at 31<sup>st</sup> December, 2020 and of its financial performance for the year ended in accordance with the Statement of Accounting Standards issued by the Nigerian Accounting Standard Board.

ILORIN, NIGERIA

4th June, 2021

Date

  
FRC/2013/ANAN/00000001578  
**MUHAMMAD RAJI & CO.,**  
CERTIFIED NATIONAL ACCOUNTANTS



**STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2020**

**NOTES**

1.0

**ACCOUNTING POLICIES**

The following is a summary of the significant accounting policies adopted in the preparation of these Accounts.

1.1

**ACCOUNTING CONVENTION**

The Accounts have been prepared under the historical cost convention.

1.2

**FIXED ASSETS**

Fixed Assets and is stated at cost

1.3

**DEPRECIATION**

Depreciation charged on Fixed Assets is calculated on the straight line basis and to write - off the cost / valuation of the Fixed Assets over their estimated useful lives.

**GRANTS AND DONATIONS**

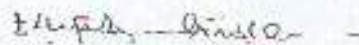
Grants are acknowledged in the books of the Organization at the point of receipt



**COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2020**

		<u>2020</u>		<u>2019</u>	
	Note	N	N	N	N
Fixed Assets	1		278,850		361,150
 <b><u>CURRENT ASSETS</u></b>					
Sundry Debtors	2	193,000		-	
Bank and Cash	3	36,390		101,937	
		229,390		101,937	
 <b><u>CURRENT LIABILITIES</u></b>					
Accruals	4	100,000		100,000	
		100,000		100,000	
Net Current Liabilities			129,390		1,937
			408,240		363,087
 <b><u>FINANCED BY</u></b>					
Accumulated Fund	5		408,240		363,087
Omowumi Olalekan Ag. Chairman hOTs					
Taiwo Otitolaye Executive Director					
Ayodeji Alabi Treasurer Steering Committee					





G

COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY  
INCOME & EXPENDITURE ACCOUNT  
FOR THE PERIOD ENDED DECEMBER 31, 2020

G

	Year 2020		Year 2019	
	N	: K N	: K N	: K
<b>INCOME</b>				
FOSTER				
INEC National		3,455,650		590,000
INEC State				521,000
Tomak & Tomak Consults		135,250		
Publish What You Pay, Nigeria		3,840,000		6,945,850
HSCL/WAVA/Bill Gates Foundation		805,000		
Donations		498,000		895,000
Consultancy		236,150		892,885
		<b>8,970,050</b>		<b>9,844,735</b>

<b>EXPENDITURE</b>				
Staff Salaries	1,840,000		1,870,000	
Professional fee (Audit & legal fees)	100,000		100,000	
Transport	152,000		285,000	
Accommodation & other hotel expenses	1,243,500		410,000	
Per Diem	848,000		246,000	
Communication & telephoning	42,500		29,750	
Stationeries	74,100		39,090	
Training/Workshops/Conferences	3,465,500		5,625,000	
Campaign - vest, stickers, posters, fliers, radio jingles, caps, T-Shirts	237,800		504,530	
Subscription & dues	20,000		20,000	
Bank Charges	12,852		14,468	
Utility	89,345		81,000	
Office Equipment (Depreciation)	82,300		82,300	
Office maintenance	67,000		54,600	
Office rent	650,000		650,000	
		<b>8,924,897</b>		<b>10,011,738</b>
<b>Excess of Income over Expenditure</b>		<b>45,153</b>		<b>(167,003)</b>

**COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY**  
**CASHFLOW STATEMENT**  
**FOR THE PERIOD ENDED DECEMBER 31, 2020**

	2020	2019
	N	N
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Excess of Income Over Expenditure	45,153.00	- 167,003.00
Add back depreciation	82,300.00	82,300.00
Cash flow from operations before changes in WC	<u>127,453.00</u>	<u>- 84,703.00</u>
Tax paid	-	-
(Increase)/decrease in Debtors	- 193,000.00	
Increase/(decrease) in Creditors	-	100,000.00
Net cash flow from operations	<u>- 65,547.00</u>	<u>15,297.00</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	-	-
Net cash flow from operating and investing activities	<u>- 65,547.00</u>	<u>15,297.00</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Contributions	-	-
Net cash flow from operating, investing and financing activities	- 65,547.00	15,297.00
Cash and cash equivalent at start of the year	101,937.00	86,640.00
Cash and cash equivalent at end of the year	<u>36,390.00</u>	<u>101,937.00</u>



**COMMUNITY OUTREACH FOR DEVELOPMENT AND WELFARE ADVOCACY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED DECEMBER 31, 2020**

**1. SCHEDULE OF FIXED ASSETS**

<u>Cost / Valuation</u>	<u>Plant &amp; Machinery N</u>	<u>Office Equipment &amp; Furniture, Fittings N</u>	<u>TOTALS N</u>
At January 1, 2019	55,000.00	457,000.00	512,000.00
Addition During the year	-	-	-
At December 31, 2020	<u>55,000.00</u>	<u>457,000.00</u>	<u>512,000.00</u>
 <u>Depreciation</u>			
At January 1, 2019	13,750.00	137,100.00	150,850.00
Charge during the year	13,750.00	68,550.00	82,300.00
At December 31, 2020	<u>27,500.00</u>	<u>205,650.00</u>	<u>233,150.00</u>
 <u>Net Book Value</u>			
At December 31, 2020	<u>27,500.00</u>	<u>251,350.00</u>	<u>278,850.00</u>
At January 1, 2019	<u>41,250.00</u>	<u>319,900.00</u>	<u>361,150.00</u>
 <b><u>2. SUNDRY DEBTORS</u></b>		<b>2020</b>	<b>2019</b>
		N	N
Friday Jimoh - Unretired advance		13,000.00	
Pre-paid rent		180,000.00	180,000.00
		<u>193,000.00</u>	<u>180,000.00</u>
 <b><u>3. BANK AND CASH</u></b>			
Cash at Hand		10,950.00	20,700.00
Guaranty Trust Bank - US Dollar Account Number 0136518184		-	23,100.00
Guaranty Trust Bank - Naira Account Number 0035423042		25,440.00	270,293.00
		<u>36,390.00</u>	<u>314,093.00</u>
 <b><u>4. ACCRUALS</u></b>			
Audit fees		100,000.00	100,000.00
		<u>100,000.00</u>	<u>100,000.00</u>
 <b><u>5. ACCUMMULATED FUND</u></b>			
Balance at January 1, 2019		363,087.00	530,090.00
Excess of Expenditure Over Income		45,153.00	- 167,003.00
		<u>408,240.00</u>	<u>363,087.00</u>

## REVIEW OF OPERATIONAL PERFORMANCE

We have completed the audit of the Community Outreach for Development and welfare Advocacy for the financial year ended 31<sup>st</sup> December, 2020 and are pleased to submit our report to the Management of the Organization.

The books of accounts were examined; information and explanations which we considered necessary for the accomplishment of the exercise were obtained.

Below is an abridged version of the performance of the Organization for the year under review:-

	2020		2019	
	N	N	N	N
<b><u>INCOME</u></b>				
Foster		3,455,650		-
Donations		498,000		895,000
Publish What you Pay, Nigeria		3,840,000		6,945,850
Other income		1,176,400		2,003,885
<b>TOTAL INCOME</b>		<b>8,970,050</b>		<b>9,844,735</b>
<b><u>LESS :-</u></b>				
Operating Expenses		<b>(8,924,897)</b>		<b>(10,011,738)</b>
Surplus / Deficit		45,153		(167,003)
Depreciation		<b>(82,300)</b>		<b>(82,300)</b>
(Deficit) / Surplus		<b>(37,147)</b>		<b>(249,303)</b>

The summary of the performance of the Organization for the year under review as depicted above shows a decrease of (N 6,945,850 – N 3,840,000) N 3,105,850 (44.7%) in the revenue from Publish What you Pay, Nigeria while, the other income (from sources such as INEC National & State, consultancy, Bill Gates Foundation and Tomak and Tomak consult) accounted for a decrease of

(N 2,003,885 – N 1,176,400) N 827,485 or (41.3%). However, there was a 100% increase in revenue from FORSTER in the year 2020. The operating expenses of the Organization decreased by (N 10,001,738 – N 8,924,897) N 1,076,841 or (10.8%). The Organization recovered from the deficit of (N 167,003) suffered in the previous year to earn a surplus of (N 45,153). The charge for depreciation does not entail any cash outflow and it will therefore not merit further comments in the circumstance.

The following excerpts from the Organization's expenditure profile for the year 2020 show the key expenditure heads that contributed largely to the overall performance of the Organization :-

	2020	2019	Increase/ (Decrease)	%
	N	N	N	
Staff Emoluments	1,840,000	1,870,000	(30,000)	(1.6 %)
Training and Workshop	3,465,500	5,625,000	(2,159,500)	(38.4%)
Accommodation Expenses	1,243,500	410,000	833,500	203.3%
Transport	152,000	285,000	(133,000)	(46.7%)

#### APPRAISAL OF THE LIQUIDITY OF THE ORGANIZATION

A careful appraisal of the balance sheet of the Organization reveals an excess of Assets over liabilities of (N 408,240) in the year under review. The factors responsible for this liquid position is a slight increase in sundry debtors of 7.2% and no increase in the liabilities for the year 2020.