



CHARTERED INSTITUTE OF TAXATION OF NIGERIA

CHARTERED BY ACT NO. 76 OF 1992

MINUTES OF THE 32ND ANNUAL GENERAL MEETING

OF THE INSTITUTE

HELD AT

**THE BANQUET HALL, TAX PROFESSIONALS' HOUSE, PLOT 16, OTUNBA
JOBI FELE WAY,**

CENTRAL BUSINESS DISTRICT, ALAUSA, IKEJA, LAGOS STATE

ON

WEDNESDAY, 5th JUNE, 2024

1.0. ATTENDANCE

1.1 PRESENT

- 1. Mr. S O. Agbeluyi FCTI - President/Chairman of Council**
- 2. Mr. I. C. Ohagwa, FCTI - Vice President**
- 3. Mr. S. N. Kato, FCTI - Deputy Vice President**
- 4. Mr. K. Babarinde, FCTI - Honorary Treasurer**
- 5. Mr. A. I. Adedayo, mni, FCTI - Immediate Past President**
- 6. Dr. (Mrs.) T.E. Fowokan, FCTI - Council Member**
- 7. Dr. S. A. Sanni, FCTI - Council Member**
- 8. Mrs. R. O. Arokoyo, FCTI - Council Member**
- 9. Mr. I.O. Akingbade, FCTI - Council Member**
- 10. Prof. Teju Somorin, FCTI - Past President**
- 11. Dr. K. A. Adigun, FCTI - Past President**
- 12. Chief J. F. S. Jegede, FCTI - Past President**
- 13. Mr. M.A.C. Dike, FCTI - Past President**
- 14. Dame G. O. Simplice, FCTI - Past President**
- 15. Mrs. Afolake Oso, FCTI - Ag. Registrar/Chief Executive and**

119 members were present physically while 625 other members joined via various online platforms as contained in the attached list.

2.0 COMMENCEMENT

The AGM which marked the end of the 2023/2024 Presidential year was conducted in a hybrid mode on Wednesday, June 5, 2024. The meeting started at 12:00pm with the opening prayer said by Dame G. O. Simplice, FCTI (M/N 670); thereafter, the National Anthem and the Institute's Anthem were sung. The Ag. Registrar/Chief Executive, Mrs. Afolake Oso, FCTI (M/N 11170) introduced the Office Bearers, Council Members, and Past Presidents that were in attendance.

The 16th President/Chairman of Council of the Institute Mr. Samuel Agbeluyi, mni, FCTI declared the meeting officially open by recognizing the Doyen of Taxation, other past presidents, council members, members, colleagues, and gentlemen of the press present. The President also called for a minute of silence to honour the souls of departed members who had passed away, including the Institute's First Vice President, the late Mr. Emmanuel Itoya Ijewere, FCTI, and a revered past President, Chief (Dr.) Cyril Ikemefuna Ede, FCTI.

Thereafter, the President called on the Ag. Registrar/Chief Executive, Mrs. Afolake Oso, FCTI (M/N11170) to confirm the formation of a quorum for the meeting in order to commence the meeting by presenting the notice and agenda of the 32nd meeting for adoption.

The Ag. Registrar/Chief Executive confirmed that a quorum had been formed for the commencement of the 32nd Annual General Meeting (AGM) of Chartered Institute of Taxation of Nigeria.

2.1 READING AND ADOPTION OF NOTICE OF THE 31st ANNUAL GENERAL MEETING

The Ag. Registrar/Chief Executive, Mrs. Afolake Oso, FCTI (M/N 11170) presented the notice and agenda of the meeting as follows:

ORDINARY BUSINESS:

1. To adopt the minutes of the 31st Annual General Meeting held on Wednesday, 7th June 2023;
2. To lay before the meeting, the Report of Council;
3. To adopt the Financial Statements for the year ended 31st December 2023 and the Report of the Auditors thereon;
4. To authorize Council to appoint Auditors and fix their remunerations;
5. To elect members of the Council.

The motion to adopt the notice of meeting was moved by Prof. Festus Folajimi Adegbe (M/N 3456) and seconded by Mr. Obatola Olugbenga (M/N 8069). The President consequently asked those in support of the motion to signify by a show of hands. This was so moved.

3.0 READING AND ADOPTION OF THE MINUTES OF THE 31st AGM

The President enjoined members to go over the minutes of the 31st AGM even as he reminded all present that the same had been earlier circulated for ease of accessing and reviewing by members before the meeting.

The motion for the adoption of the minutes was moved by Barr. Osita David (M/N 8455) and seconded by Mrs. Abosede Florence Ikhanoba (M/N 4941). This was so moved subject to the amendment below:

- Aro Olutoyin (M/N 10135), noted a correction in her name on page 5 of the last minutes.
- Ayansola Monsurat (M/N18112) of Lagos District also noted a name correction which was misspelt as “Mokoro” in place of “Omogoro” and an omission of the issue raised as regards the FRC number on the audited account statement at the last AGM.

3.1 MATTERS ARISING

All matters arising had been dealt with in the last year while events had overtaken others.

BUSINESS OF THE DAY

4.0 PRESIDENT'S STATEMENT

4.1 Introductory Remarks

The President welcomed all professional colleagues, members of the press, and distinguished attendees to the 32nd Annual General Meeting (AGM) of the Institute. He expressed his great honour in addressing the assembly and

reflected upon the Institute's accomplishments and progress over the last presidential year.

The President expressed gratitude to the CITN Council and members for their unwavering support, emphasizing that their dedication to tax professionalism had been key to the Institute's success.

He acknowledged the loss of two prominent figures in taxation: the late Mr. Emmanuel Itoya Ijewere, Pioneer Vice President, who died on December 29, 2023, and the late Chief (Dr.) Cyril Ikemefuna Ede, Past President, who passed on in April 6, 2024. He highlighted their immense contributions to the profession and called for a moment of silence in honor of the deceased leaders and other members who had passed away during the period. He therefore prayed for the peaceful repose of their souls.

The President then proceeded to present the report on the Institute's performance over the past presidential year. Before delving into the specifics of the report, he provided context on the current operating environment to set the stage for a comprehensive understanding of the Institute's achievements and challenges.

4.2 The Operating Environment

4.2.1 Global and Macro Economic Review

The President reported that the year had been marked by significant global events, including geopolitical tensions, climate change and sustainability initiatives, advancements in technology such as artificial intelligence and automation, as well as social movements advocating for equity and justice.

He noted that in 2023, the global economy faced challenges such as inflationary pressures, low consumer demand, interest rate hikes, weaker trade, and escalating geopolitical tensions. He highlighted the Russia-Ukraine conflict, the civil conflict in Sudan, and the Israeli-Hamas crisis as key factors that disrupted the global economy, causing market disruptions and supply chain distortions. However, despite these uncertainties, which to some extent reversed previous growth, they did not plunge the global economy into chaos nor undo post-COVID recovery gains. He referenced the International Monetary Fund (IMF), which in its latest World Economic Outlook maintained its global growth outlook for 2023 at 3% and slightly lowered its forecast for 2024 to 2.9%, underscoring the fragility of the recovery.

Speaking on the Sub-Saharan Africa (SSA) region, the President stated that economies faced multiple layers of challenges, including slow growth, rising inflation levels, debt sustainability concerns, currency depreciation, and regional political tensions, especially in West Africa. He pointed out that the emergence of military juntas in parts of Africa and rising geopolitical tensions in the Middle East had cast doubts on the macroeconomic outlook. These shocks, he explained, hindered SSA's growth, leading to a slowdown for the second consecutive year in 2023, at 3.3%. Additionally, external factors in the global economy played a role, particularly affecting capital flows into countries such as Nigeria. Nonetheless, he expressed optimism, noting that SSA was expected to rebound slightly to 4.0% in 2024.

4.2.2 Domestic Economy

It was noted that Nigeria is navigating through a blend of policy reforms introduced by the new administration in 2023, which had significant impact on the country's economic trajectory. Specifically, the removal of fuel subsidies and the unification of exchange rates led to a sharp depreciation of the naira and a more restrictive interest rate environment, exerting pressure on operating costs.

It was further noted that the Nigerian naira depreciated by 51.6% against the Dollar, resulting in volatile exchange rates that affected import costs, disrupted trade balances, and contributed to economic uncertainty. This, in turn, led to heightened inflation, which closed at 28.9% in 2023, with food, energy, and transportation costs being the most affected. As an Institute, efforts continue to build on cost reduction strategies to remain afloat despite the high operating cost environment.

Despite the macroeconomic challenges, it was observed that there are promising indications of improvement in Nigeria's economic outlook. Economic growth strengthened in the fourth quarter of 2023, with GDP growth reaching 2.8 percent, although this figure remains slightly below the country's population growth dynamics. Fiscal sustainability concerns remain elevated due to debt servicing costs, with 89% of the budgeted fiscal deficit expected to be financed through new borrowings.

It was also noted that improved oil production and an expected better harvest in the second half of the year are positive indicators for 2024 GDP growth, which is projected to reach 3.2 percent. However, it was

acknowledged that high inflation, naira weakness, and policy tightening may pose constraints to growth.

5.0 Our Institute

In spite of various economic downturns, the President stated that the Institute has continued to make significant strides toward becoming the leading professional tax institution in Africa and beyond.

The President further emphasized that as a professional body committed to developing the tax profession, the Institute's perspectives on tax matters are highly valued and frequently sought by the government and other key stakeholders within the Nigerian tax system.

Additionally, the President noted that the Institute had benefited from robust stakeholder support and collaboration, underscoring the widespread recognition of its statutory role in shaping Nigeria's tax landscape.

6.0 Strategic Focus of the Presidential Year

The President reaffirmed that the CITN, under the current administration, remains committed to implementing the 2021–2027 Medium Term Strategic Plan, tagged “Developing the Tax Profession.”

The President explained that the strategic direction of the Plan is centered on connecting with stakeholders, building administrative and technical capacity, and forging and strengthening strategic alliances alongside effective communication.

Accordingly, the President stated that the report would focus on evaluating the progress made toward achieving these objectives.

6.1 Component One of Strategic Plan: Connecting with Stakeholders

The President emphasized that the administration firmly believes in building bridges and establishing mutually beneficial relationships with strategic stakeholders as key to achieving its objectives.

To this end, the President reported that several strategic visits were conducted within the reporting period.

6.1.1 Visit to the Vice President of the Federal Republic of Nigeria, Senator Kashim Shettima, GCON

A high level delegation of the Institute, led by the 16th President, Mr. Samuel Agbeluyi, mni, FCTI paid a courtesy call to His Excellency, the Vice President of Nigeria, Senator Kashim Shettima, GCON on Thursday, 23rd May, 2024. The visit was aimed at developing strategic partnership with the Tinubu-led administration; advocacy for the creation of a career path for Tax Professionals under the CITN; as well as to establish a working relationship/collaboration with the office of the Vice President of the Federal Republic of Nigeria.

6.1.2 Visits to State Governors

During the reporting period, the 16th Presidency paid courtesy visits to several governors including: The Executive Governor of Bauchi State, His Excellency, Senator Bala Abdulkadir Mohammed (Kauran Bauchi); Executive Governor of Jigawa State, His Excellency, Malam Umar A.

Namadi, ACTI; Executive Governor of Kogi State, His Excellency, Alhaji, Ahmed Usman Ododo; and the Executive Governor of Sokoto State, Dr. Ahmed Aliyu Sokoto, ACTI. These visits aimed to explore collaborative opportunities for enhancing capacity building for tax officials in the states, advocate for the strategic placement of tax professionals in MDAs across the states and to provide technical assistance to governments at the sub-national level on strategies to improve tax revenue performance and overall Internally Generated Revenue.

6.1.3 Visit to Gen. Ibrahim Badamasi Babangida (Rtd), CFR, fss, mni

During the reporting period, the 16th Presidency also led a delegation on a condolence visit to the former Head of State and President of Nigeria, General Ibrahim Badamasi Babangida (Rtd), CFR, fss, mni, following the passing of the late Lieutenant-General Garba Duba (Rtd.). The delegation was led by the 16th President and Chairman of the Council, Mr. Samuel Agbeluyi, mni, FCTI, was made on Friday, 24th May 2024.

6.1.4 Visit to Aare Bamofin Emmanuel Afe Babalola, CON, OFR, SAN

A delegation from the Institute paid a courtesy visit to Aare Bamofin Emmanuel Afe Babalola, CON, OFR, SAN on Monday, March 25, 2024. The purpose of this visit was to pay respect and seek counsel from an esteemed icon and father figure who has been recognised as the highest taxpayer in Ekiti State. The Institute acknowledged his significant contributions to education, healthcare, agriculture, innovation, industrialisation and excellence in Ekiti State in particular and Nigeria as a whole.

6.1.5 Visit to the Executive Chairman of the Federal Inland Revenue Service, Dr. Zacch Adedeji, FCTI

In furtherance of the strategic collaboration between CITN and the Federal Inland Revenue Service (FIRS) in enhancing tax administration and compliance in Nigeria, the Institute visited the Executive Chairman of the Service, Dr. Zacch Adedeji, FCTI on Monday, 4th December 2023. Discussions during the engagement focused on reinforcing the existing cordial working relationship, sharing insights on best practices, and identifying areas for technical assistance and capacity building for tax administrators and tax payers

6.1.6 Visit to the Executive Chairman of the Independent Corrupt Practices and Other Related Offences Commission

As a demonstration of its commitment and support to the fight against corrupt practices, financial crimes, and related offences such as tax evasion, profit shifting, and illicit financial flows, the 16th Presidency paid a courtesy call to the Chairman of the Independent Corrupt Practices and Other Related Offences Commission (ICPC), Dr. Musa Adamu Aliyu, SAN, on Tuesday, 16th January 2024. The outcome of the visit led to a promising partnership with the ICPC, which expressed its dedication to collaborating with the Institute, particularly in the area of capacity building for its staff, to strengthen efforts against tax evasion and illicit financial flows.

6.1.7 Visit to the Auditor- General of the Federation

During the visit to the Auditor-General for the Federation, Mr. Shaakaa Chira, FCTI, on Thursday, December 2023, discussions focused on strengthening professionalism in audit functions, collaboration on capacity building and advocating for enhanced professionalism in the Nigerian tax system. The Institute urged the Auditor-General's office to collaborate on implementing its "Catch Them Young" program, which involves organising tax debates, quizzes, and competitions for teenagers and youths in secondary and tertiary institutions across Nigeria to build a sustainable tax culture.

6.1.8 Visit to the Head of Civil Service of the Federation

The visit to the Head of Civil Service in December 2023 aimed to fortify the existing relationship and address concerns regarding the omission of the Institute's qualifications from the redrafted scheme of service, which is under review. In maintaining the value placed on the CITN certification, the Institute is making frantic efforts to ensure that such a grave omission is not allowed.

6.1.9 Visit to Senator Felix Kolawole Bajomo, mni, FCTI

The 16th President of Chartered Institute of Taxation of Nigeria (CITN), Mr. Samuel Agbeluyi, mni, FCTI, alongside members of the Presidency, visited Distinguished Senator Felix Kolawole Bajomo, mni, FCTI. Senator Bajomo, a former Senator for Ogun West Constituency and a Past President of ICAN, was recognised for his expertise, experience and leadership in the field of

taxation. This visit highlighted the Institute's appreciation of his significant contributions and longstanding commitment as a senior Fellow of CITN.

6.1.10 Courtesy Visit to Proshare Nigeria Limited

To expand the Institute's reach in tax compliance advocacy, a visit was made to the Founder & Chairman of Proshare, Mr. Olufemi Awoyemi, mni, FCTI, on Tuesday, 13th February 2024. The meeting aimed to explore collaborative opportunities in sponsoring CITN activities, data sharing, management and analysis to enhance the Institute's capabilities in these critical areas.

6.1.11 Relationship with National, Regional and International Professional Bodies

The President stated that CITN, under the current administration, is deliberate about strengthening existing relationships and establishing new ones to enhance its advocacy drive. It was further reported that the Institute actively engages with professional institutes and associations on joint advocacy efforts. As part of this initiative, the President noted that the Institute held a Joint Workshop with the Association of National Accountants of Nigeria (ANAN) on Friday, 19th January 2024. The workshop, themed ***"The 2024 Budget: Analysing the Hope and Future Benefits for the Citizens,"*** provided an opportunity for both institutes and stakeholders to brainstorm and formulate collaborative strategies for the government in implementing the 2024 Budget.

The President also reported that the Institute continues to sustain relationships with professional and regional bodies, particularly with the

Chartered Institute of Taxation Ghana (CITG), the Gambian Revenue Authority, WAUTl, and its SWIT West Africa, among others. Additionally, the Institute remains an active member of the Nigerian-American Chamber of Commerce. To further deepen relationships with other professional institutes, it was reported that the Institute attended investitures, roundtable discussions, and summits. In cases where the President was unable to attend such events, a delegation was assigned the responsibility of representing the Institute accordingly.

6.1.12 Signing of Memorandum of Understandings

The Institute signed an MOU with the Association of Enterprise Risk Management Professionals in December 2023. The MOU was on joint capacity Building/Workshop for members of Enterprise Risk Management in Taxation amongst other capacity-building initiatives.

We also signed an MOU with the Nigerian Institute of Chartered Arbitrators, NICArb, on Wednesday, April 3, 2024, at the CITN Secretariat, Ikeja, Lagos. The MOU centres on promotion of arbitration and mediation in the resolution of tax disputes in Nigeria as well as joint capacity development in Tax Arbitration. The scope of the MOU also covers Training, Advisory Services, as well as other areas of professional development mutually beneficial to members.

On 18 January 2024, The Institute received a delegation from the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria (CIFCFIN). The Highlight of the visit was to explore possibilities of strategic collaboration with the CITN in advancing the fight against tax fraud, illicit financial flows,

and corruption in the country. The Terms of the MOU are still being considered.

6.2 Component Two of CITN Strategic Plan: Building Administrative and Technical Capacity

6.2.1 Continuing Professional Education for Members

The Institute has continually demonstrated commitment to upskilling the technical capacity of its members for the effective development of the tax profession in Nigeria. To this end, several webinars for members of the Institute and the general public were organized in order to deepen their knowledge of contemporary issues. The Institute also organised hybrid Mandatory Professional Training and round table discussions. The Maiden edition of the Virtual Workshop on ICT and Taxation was also held in March 2024. Additionally, on Tuesday, April 16, 2024, the Institute also held a Joint Taxpayers Education and Enlightenment Programme in collaboration with Anambra State Internal Revenue Service.

6.2.2 Official Commissioning of Abuja Liaison (Commissioning of the David Olorunleke House)

The Official Commissioning of Abuja Liaison Office of the Institute was done on Friday May 17, 2024. Named in honour of the Doyen of Taxation and the Pioneer President of the Institute, Chief David Ajibola Olorunleke, FCTI, the new liaison office will serve as a hub for engagement with members and stakeholders within the Federal Capital Territory. The purposeful-built edifice was commissioned and unveiled by the Executive Chairman of the Federal Inland Revenue Service, Dr. Zacch Adedeji, FCTI.

6.2.3 Inauguration of CITN As a Member of the Presidential Committee on Fiscal Policy and Tax Reforms

The 16th President of the CITN was one of the members of the Presidential Committee on Fiscal Policy and Tax Reforms inaugurated by His Excellency, President Bola Ahmed Tinubu, GCFR, on August 8, 2023. Notably, a majority of the committee members are CITN members. The Institute continues to make technical contributions and had submitted a comprehensive memorandum to the committee. He noted the commitment of the Institute to leveraging the skills, knowledge, reach and influence of its members across all sectors of the Nigerian economy to ensure effective implementation of the committee's recommendations when the work is completed and approved by the President.

6.2.4 Nomination to Attend the Senior Executive Course 45, 2023 of the National Institute for Policy and Strategic Studies

The President expressed heartfelt gratitude to the Council of the Institute for nominating him to attend the Senior Executive Course 45, 2023, at the National Institute for Policy and Strategic Studies (NIPSS), Kuru. It was reported that he conducted himself appropriately both in learning and character throughout the course. At the end of the program, he graduated remarkably and was awarded the title of Member of the National Institute (mni).

6.2.5 The 2024 Council Retreat and 179th Meeting

The Institute, in collaboration with Akwa-Ibom State Internal Revenue Service, organised the 2024 Council Retreat and 179th Meeting which was held in Uyo, Akwa-Ibom State. The retreat was held under the theme ***“Making CITN the Professional Institute of Choice: Strategies and Options”***. The event attracted several distinguished persons including the Executive Governor of Akwa Ibom State, Pastor Umo Eno, represented by the Commissioner for Economic Development, Mr. Emem Bob; the Executive Chairman of Akwa Ibom State Internal Revenue Service, Mr. Okon Okon, FCT, Chairman, Board of Directors, Ibom Airlines Ltd, Pastor, Imo-Abasi Jacob; the Executive Secretary of the Joint Tax Board, Mr. Olusegun Philip Adesokan; and the Chief Finance Officer, Ibom Airlines Ltd, Mr. Ofonmbuk Akpan, among others. The facilitations were done by Dr. Biodun Adedipe, Distinguished Senator Felix Kolawole Bajomo, mni, FCTI, Prof. Sola Adeyanju, mni and Prof. Abdulmumini Ahmed, ACTI.

6.2.6 The 26th Annual Tax Conference

The 26th Annual Tax Conference of the CITN was a resounding success, bringing together a diverse group of tax professionals, policymakers, and industry stakeholders from across the country. Held from Monday, May 13 to Friday, May, 17, May, 2024, the conference featured a series of remarkable events and discussions focused on the theme ***“Sustainable Tax Culture and Economic Roadmap for Nation Building”***. Over 3000 participants attended the Conference physically and virtually.

6.2.7 The 6th International Academic Conference

The 6th International Academic Conference was Held at ANAN University, Kwall, Plateau State in August 2023 under the theme “Taxation, Sustainable Public Finance, and Development Goals”. The technical event had in attendance tax professionals of the Institute, members of the Academia, reputable captains of industries, and other stakeholders. The Conference provided a forum for professionals, academia, and stakeholders to technically engage and harmonise their thoughts on how to improve taxation toward financing sustainable goals for Nigeria.

6.2.8 Staff Welfare/Capacity Building

The President reported that during the course of the presidential year, several members of staff were sponsored for professional courses and training to enhance their capacity to meet the demands of members and other stakeholders. It was also reported that a two-day staff training on “Effective Corporate Communication Strategy” was organized for selected staff members to improve their skills in internal and external communications. Additionally, both in-house and external capacity-building courses were sustained. The President further stated that staff welfare remained a priority during the year under review, with palliative measures approved by the Council of the Institute to cushion the impact of economic hardships on staff.

6.2.9 The 23rd Annual Dinner and Awards Ceremony

The CITN Annual Dinner and Awards Night is a major event of our revered institute where all tax professionals and stakeholders converge in an informal setting to interact, share ideas, and bond on a social level. The occasion is usually the final event where the Institute wraps up activities in the course of the year, celebrates its successes, learns from its downturns, and demonstrates professional love by dining together. The 2023 Annual Dinner and Award Night was merged with the December 2023 Fellowship Conferment Ceremony which was held on 8th December 2023 at High Point Event Centre, Alausa-Ikeja, Lagos State. The Special Guest of Honour, for the event was, Malam Umar A. Namadi, the Executive Governor of Jigawa State.

6.2.10 Women Inclusiveness in Taxation: The Society of Women in Taxation in Perspective

Since its inception, SWIT has continued to blaze the trail when it comes to delivering impactful programmes and initiatives that project the Core Values and Ideals of the CITN. SWIT has expanded to regional and international frontiers. This expansion ultimately resulted in regional recognition by the West Africa Union of Tax Institutes (WAUTI), leading to the establishment of “SWIT West Africa”.

6.3 Strengthening Institution/ Policy Formulation

6.3.1 Strengthening the Structure of the CITN Tax Academy

The President reported that the CITN Tax Academy is experiencing remarkable growth and has expanded beyond national boundaries to develop the capacity of tax administrations in West Africa. It was noted that the Institute provided a specialized training program for officials of the Gambia Revenue Authority, with three batches trained in Lagos under the themes “Change Management,” “Compliance Risk Management,” and “Tax Audit in the Oil and Gas Industry.”

Furthermore, he was delighted to report that during the retreat, on Wednesday, 21st February 2024, the Akwa Ibom State Government presented documents for land allocated to the Institute. The presentation was performed by the Hon. Commissioner for Lands, Akwa Ibom State, Captain Iniobong Ekong (Rtd), represented by the Director of Lands, ESV Udeme Isa. The event was witnessed by the Executive Secretary of the Joint Tax Board, Mr. Olusegun Adesokan, the Executive Chairman of the Akwa Ibom State Revenue Service, Mr. Okon Okon, FCTI, and others. It was further reported that the allocated land, situated at the Central Business District behind Tropicana Mall, Uyo, is designated for the construction of CITN's Tax Academy for the South-South region.

6.3.2 Strengthening Joint District Societies

The President reported that the growth strategy for District Societies of the Institute is based on the premise that the Institute's strength is dependent on the vibrancy of its district societies. It was stated that within the presidential year, two new district societies were inaugurated—the United Kingdom and Jigawa District Societies—on Saturday, 28th October 2023, and Thursday, 28th March 2024, respectively. It was further reported that there are currently 46 District Societies spread across 34 states of the Federation and one in the United Kingdom, with Nasarawa and Borno States being the remaining states yet to have district societies.

6.3.3 Defence of CITN Charter

The President reported that the leadership of the Institute remains resolute in defending its charter, which serves as the legal basis for its existence. The objective is to ensure that the profession remains strong and resilient despite challenges. It was further stated that the Institute continues to strategically engage with the legislative arms to achieve this goal.

6.3.4 Growth in Membership/Practitioners

It was reported that the Institute grew appreciably during this presidential year. Two induction ceremonies were held in Lagos, with 1,057 new members inducted in December 2023 and another 605 members inducted during the 50th Induction in April 2024. Additionally, 475 Associates were upgraded to Fellows, while 127 Members received Practicing Licenses in November 2023 and another 83 in March 2024.

6.3.5 Members Welfare

The CITN Cares Committee has been the vehicle for attending to members' welfare. Also, within the period of reporting, the Institute identified with members who were celebrated or conferred national or state honours and also sympathised and identified with those that were bereaved or in distress within the limit of available resources of the Institute.

6.3.6 Inclusion of Taxation in Academic Curriculum in Nigeria

Currently, there are 34 tertiary institutions across the nation offering taxation programs at various academic levels, including Ph.D, MSc, MBA, BSc, HND, and ND. In line with our mandate and vision to enhance knowledge and awareness of taxation in Nigeria, the Institute is actively collaborating with these institutions in the delivery of quality Taxation education. Our partnership involves providing support in diverse forms, such as endowing professorial chairs, supplying teaching materials, and assisting in curriculum development, among other initiatives and support.

6.3.7 Catching them Young Initiative

To engender a lasting tax culture, especially among the younger generation, the Institute through its Association of Nigerian Taxation Students (ANTAS) hosts tax quizzes, essay contests, and debates in secondary schools and universities across Nigerian states. This "Catch Them Young Initiative" aims to engage and educate students, encouraging them to embrace taxation principles from an early stage. Tax clubs are increasingly being inaugurated across tertiary institutions in the country.

It is important to report that the Institute continues to conduct orientation exercises for Corps Members across the six geopolitical zones in Nigeria during the NYSC orientation programs. These efforts are aimed at shaping the career paths of fresh graduates and highlighting the immense opportunities available in the field of taxation.

6.3.8 Improvement in the Collection of Subscription

During the period under review, the Institute is continually exploring ways to improve its subscription recovery mechanism. Some of the strategies are gradually yielding results. We intend to keep strategizing on how to improve this critical component of the balance sheet of the Institute.

6.3.9 Inclusion of History of CITN into the CITN Examination Syllabus

It was reported that the history of the CITN has been successfully incorporated into the examination syllabus to ensure that members have a comprehensive understanding of the Institute's heritage and evolution. Beginning in October 2024, CITN History will be included as part of the questions to be attempted during its examinations.

6.4 Component Four of Plan: Effective Communication

6.4.1 CITN, Taxation and You

The CITN Taxation and You continues to feature high-level personalities in Nigeria to discuss critical national issues as they affect taxation and economy for members' enlightenment. The media programme provides a platform for communication between the Institute and its members via the

Zoom network on topical issues as they affect their welfare and the profession of taxation.

6.4.2 Digital Transformation

The President mentioned that the Institute is constantly improving its online platforms to facilitate registration, payments, and communication with members. The CITN Self Help initiative was launched to assist members in navigating the CITN site. A social media team has been put in place to effectively publicize CITN activities as well as promote the CITN brand. Additionally, the Institute now has both virtual and physical self-help desks to ensure customer satisfaction at all times.

6.4.3 CITN e-Library

To make electronic copies of CITN Publications available and more accessible, The Institute launched an e-library where members can access the soft copies of the History book and other CITN materials online.

7.0 Conclusion/Appreciation

President expressed his heartfelt appreciation to all members of the CITN for their unwavering support and commitment throughout the year. He noted that their dedication to upholding the highest standards of the profession had been instrumental in driving the Institute forward.

He expressed gratitude to all Council Members, revered Body of Past Presidents, Chairmen of District Societies/Committee Members, esteemed

members of the Institute, and Secretariat staff for their contributions, stating that their collective efforts have been pivotal in achieving the milestones we celebrate today.

He also expressed his profound appreciation to stakeholders and partners for their unwavering collaboration and trust in the Institute's vision. In particular, he acknowledged the Federal Inland Revenue Service (FIRS), State Internal Revenue Services, businesses, the academia, enlightened taxpayers, and the general public. He noted that their collective efforts have been instrumental in advancing the tax profession and fostering national development.

Looking ahead, he encouraged all stakeholders to uphold the spirit of excellence, integrity, and professionalism that defines CITN. With their continued support, he expressed confidence that the Institute would achieve even greater milestones in the years to come.

8.0 REPORTS OF COUNCIL AND COMMITTEES

The President drew the attention of members to the Report of Council and Committees which were highlighted in the e-Annual Reports & Accounts. He recalled that the reports were earlier placed on the Institute's website to enable members to have access to them and therefore should be taken as read.

9.0 AUDITED FINANCIAL STATEMENTS

The Honorary Treasurer, Kolawole Ezekiel Babarinde (M/N 10142), expressed his appreciation to all stakeholders for their unwavering dedication to the growth and sustainability of the Institute. He welcomed all members to the 32nd Annual General Meeting (AGM) of Chartered Institute of Taxation of Nigeria and presented the Audited Financial Statements for the fiscal year ending December 31, 2023, which had been considered by the Council at its meeting on May 13th, 2024.

He noted that the Institute culminated the year-end with an operating surplus of N154 million after impairment, depreciation, and amortization; which represents an increase of 107% as against the 2022 performance of N75 million. The performance is a testament to the members' constant support, the Governing Council, and the tireless efforts of the Staff. The Total Assets had an improvement from N1.97 billion to N2.27 billion between 2022 and 2023, respectively.

- **Financial Performance**
- **Income:** There was an increase in the total income of the Institute from N937 million in 2022 to N1,139 million in 2023, representing a 21% increase. Members' Fees increased marginally by N22.4 million from N319.6 million in 2022 to N342.1 million in 2023, while self-financing programmes increased immensely by 43% (that is, from N367 million to N524.5 million) between 2022 and 2023, respectively. The major increase in self-financing programmes was the inclusion of one Mandatory Training in the Annual Subscription of Members, an increase

in the number of newly inducted members by 45%, and 79% increase in the number of Associate members upgraded to fellowship in the year under review.

- Students' Income decreased slightly from N182.9 million in 2022 to N182.8 million in 2023, representing a 0.06% decrease. The major contributor to the decrease was the reduction in revenue from the number of students who registered and sat for the examinations.
- Professional practicing stamps decreased from N2.0 million in 2022 to N1.8 million in 2023, representing a 20% decrease. The institute organized a complimentary workshop for Tax Practitioners to facilitate casual contact networking and foster relationships among practitioners.
- Income from Publications and CITN Fabrics increased a bit from N5.2 million to N5.3 million, while other Incomes increased from N24 million to N42 million, representing a 75% increase. The huge increase was ascribed to a positive response from State Revenue boards and the Federal Inland Revenue Board for Annual Subvention, Revenue from Rental Income, and Proceed from the disposal of Non-Current Assets.
- The Money Market witnessed a turnaround that led to an increase in the Investment Income of Treasury Bills and Fixed Deposits from N37 million in 2022 to N41 million in 2023, representing a 9.4% increase.
- **Expenditure:** The total Expenditure for the year under review is N809 million while the comparative figure in 2022 was N711 million representing a 14% increase. Personnel costs rose from N157 million in

2022 to N187 million in 2023, representing an increase of 19%, which resulted from an increment in Staff Salary. Affiliate Costs decreased from N13.4 million in 2022 to N12.9 million in 2023. Operational Expenses increased from N539 million in 2022 to N607 million in 2023, representing a 13% increase. This was due to the prevailing economic situation in Nigeria, that is, the inflation rate jumped from 18.85% in 2022 to 24.66% in 2023.

- **Surplus:** The Institute recorded an operating surplus of N154.3 million in 2023 against N74.5 million in 2022, representing a 107% increase. The total comprehensive surplus increased massively from N74.1 million to N164.6 million, representing a 122% increase. The gain arising from financial instruments was a key factor in this increase.
- **Financial Position**
- **Assets:** The Institute's Total Assets (both Current and Noncurrent) moved from N1.97 billion in 2022 to N2.27 billion in 2023, representing an increase of 15%. This is largely due to the Acquisition of new official vehicles, major repairs to the institute's Elevator, and Land allocation in Akwa Ibom for the Tax Academy.
- **Liabilities:** The current liabilities rose from N275 million in 2022 to N378 million in 2023, representing a 37% increase. The increase was due to deferred income from Sponsors and participation fees for the 2024 Annual Tax Conference, Revenue from Tax Academy Executive

Programs that are scheduled to be held in the earliest of 2024, Rent received in advance from the new Tenant, and financial obligations to various Contractors towards the end of the year. These obligations were honoured within the first quarter of this year. It is worth noting that our statutory obligations to various government agencies were keenly attended to.

- **Funds and Reserves:** The Members' Funds and Reserves hit N1.9 billion in 2023 as against N1.7 billion in 2022, representing an 11% increase. All the funds, such as the Accumulated Fund, Building Fund, Library and ICT Fund, Professional Exam Prizes Endowment Fund, Quiz Fund, Examination Fund, Benevolent Fund, Professorial Chair Fund, District Building Intervention Fund, Anniversary Fund, Cares Fund, PHD Research Fund, and Charter Protection Fund are fully backed up by cash assets, except the Accumulated Fund, which is backed up by both cash and other assets. The essence of this approach is to ensure that programmes can run as scheduled without hitches of cash availability.

The Honorary Treasurer expressed unending praise to Almighty God for making the journey throughout the year easy. He extended his gratitude to the President/Chairman of the Council, Past Presidents, Council members, Committees and Faculties members, the Acting Registrar/Chief Executive, and the entire Management and Staff, particularly the Finance and Accounts unit, for their unwavering support and commitment to ensuring

financial controls, adherence to budgetary guidelines, and compliance with activity reports.

10.0 AUDITORS' REPORT

10.1 INTRODUCTION

The representative of the firm of Ijewere & Co. (Chartered Accountants), Mr. Kunle Oyetoyan, FCA Engagement Partner presented the Auditor's report on the Financial Statement for the year ended 31st December 2023. He proceeded to affirm that the Financial Statement gave a true and fair view of the position of the Institute and other records underlying thereto. He however reported that the concern raised by Ayansola Monsurat (M/N18112) on the FRC number of the auditor has been properly included in this year's financial report.

10.2 MOTION TO ADOPT ANNUAL REPORTS AND ACCOUNTS

The motion for the adoption of all reports presented for discussion was moved by Eniola Bolaji (M/N 13963) and seconded by Princess E. Ebilah (M/N 8223). The motion was unanimously accepted by all members present.

10.3 COMMENTS ON REPORTS AND ACCOUNTS

Ayansola Monsurat (M/N 18112): Commended the leadership based on the financial report presented by the institute and she then raised the following observations:

- In the effort to ensure the expansion of taxation as a course of study in tertiary institutions in Nigeria, she observed that Southern Institutions were not offering taxation when compared to the northern Institutions, she encouraged the leadership of the Institute to ensure other Universities in the Southern part of Nigeria are offering Taxation by way of partnership and she further affirmed the need for the inclusion of Taxation in JAMB brochure and the inclusion in the curriculum of tertiary institution in Nigeria.
- Mandatory Professional Training Programme: She noted that more work should be done on topics and facilitators selection to create the necessary enthusiasm for members to register and attend the training. Also, the fliers of the MPTP should be well detailed containing the topic to be discussed along with the facilitators handling the topic as against what is currently practiced where only the topic and location are placed on the flier.

Prof. Festus Abigbe (M/N 3456): Having gone through the accounts and listened to the Honourary Treasurer's report, noted that it was a good report. He further gave credence and commended management and council.

Past President Adigun K.A. (M/N 1097): commended the report and the quality of the brochure printed for the event. He then recommended that for saving purposes, the reports should be sent electronically to save more money to be channelled into other money-generating ventures.

10.4 RESPONSE FROM THE PRESIDENT

The President expressed his delight at the various contributions and comments by members. In response to the comments of Ayansola Monsurat, the President stated that the Taxation as a Course in Tertiary Institutions drive in the southwest part of the Country is ongoing with two tertiary Institutions in Lagos that are currently offering Taxation as a course (Yaba College of Technology and University of Lagos). The President assured that more developments would follow.

The President thanked the Past President Dr. Adigun K.A. for his contribution and noted that his recommendation will be taken into consideration and gradual adjustments would be made.

10.5 RESPONSE FROM THE HONORARY TREASURER

The Honorary Treasurer expressed gratitude to all members who made comments, observations, and advice as regards the report and the institute at large and assured that all said would be looked into. As regards the comment made by Past President Adigun about the quality and quantity of the brochure printed, he stated that only a few copies were printed for members that would be attending physically and also noted that going forward, his recommendation will be adopted in phases.

Furthermore, the Treasurer noted that the comments on MPTP are taken. He further responded that all comments as regards the financial statement are duly noted and changes will be effected.

10.6 APPOINTMENT OF EXTERNAL AUDITORS/ REMUNERATION FOR EXTERNAL AUDITORS

Olusola Sokenu (M/N 1438) appreciated the External Auditors, he commended the External Auditors for exhibiting a high level of professionalism and doing a good job.

The motion to empower the council to appoint a new External Auditor due to the expiration of their term of service was moved by Madame M'ovul Shiva Rae (M/N 21994) and seconded by Mr. Felix Chukwunonso (M/N 18093)

11.0 RESULT OF ELECTION INTO COUNCIL

The Chairman of the Scrutineers, Prof. Abiola Olateju SOMORIN, FCTI (M/N 087) presented the results of the council as sealed. The Council of the Institute, in exercise of its powers, appointed the following members to serve as Scrutineers for the year 2024 Council election:

- | | | |
|---|---|------------------|
| 1. Prof. Abiola Olateju SOMORIN, FCTI, PP | - | Chief Scrutineer |
| 2. Mr. Ado Usman GARBA, FCTI | - | Member |
| 3. Mr. Olaropo Isaiah FALANA, ACTI | - | Member |
| 4. Mr. Ezema Chidi Bona, FCTI | - | Member |
| 5. Mrs. Zainab Abu Shehu DAYA, FCTI | - | Member |
| 6. Mr. Ese EGHAGHA, FCTI | - | Member |
| 7. Dr. Olukemi OLUWAGBAMI | - | Secretary |

PRESENTATION OF RESULTS

At the conclusion of the voting exercise, the results in respect of the **eight (8)** members of the Institute who contested for the 2024 Council election are listed below:

S/N	SURNAME	OTHER NAMES	MEMBERSHIP NO.	VOTES RECEIVED
1	AKINGBADE	OLUROTIMI ISOLA	3574	3330
2	ALIYU	MUHAMMAD ABBA	6048	1529
3	HIRKOP	DAN-PHILLIP	9245	1231
4	M'OVUL	KONDOUN SHIVA-RAE	21994	1640
5	NDUBUISI	CAROLINE MARY	8497	3174
6	NWABUZOR	MONDAY EMEKE	9877	1662
7	SANNI	ADEYEMI SHERIFF	8708	3217
8	SULE	ADAMU MAINA	12089	2197

Consequently, in the light of the outcome of the 2024 e-voting exercise as declared above, the Scrutineers declared the following contestants with the highest number of votes as elected Council members of the Institute for the next three years that is from May 5, 2024 to May 2027:

ELECTED COUNCIL MEMBERS FOR THE YEARS 2024 - 2027

S/N	SURNAME	OTHER NAMES	MEMBERSHIP NO.	VOTES RECEIVED	POSITION
1	AKINGBADE	OLUROTIMI ISOLA	3574	3330	1 st
2	SANNI	ADEYEMI SHERIFF	8708	3217	2 nd
3	NDUBUISI	CAROLINE MARY	8497	3174	3 rd

4	SULE	ADAMU MAINA	12089	2197	4 th
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12.0 ANY OTHER BUSINESS

There was no other business for consideration as none was received within the commencement of this year's AGM as stipulated under the CITN Act.

13.0 VOTE OF THANKS

The Vice President Mr. Innocent Ohagwa (M/N 745); delivered the vote of thanks, and extended congratulations to the President on behalf of the over 29,000 members of the Institute on the successful conduct of the 2024 Annual General Meeting of the Institute and prayed that God would continually be with him in his endeavours as he stepped forward in his career.

14.0 ADJOURNMENT

Mrs. Tyna Babatope (M/N 16262) moved the motion for the adjournment of the 32nd AGM of the Institute which was thereafter seconded by Alhaja Keshinton Omowunmi (M/N 15236)

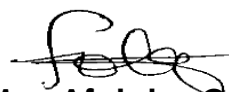
The motion was unanimously adopted by the members present. Following this, the President declared the 32nd AGM officially closed.

12.0 CLOSING PRAYER

The closing prayer was said by Prof. A.B Ahmed (M/N 23320) at 2:18 pm.



Mr. Samuel Agbeluyi, mni, FCTI
President/Chairman of Council



Mrs. Afolake Oso, FCTI
Ag. Registrar/Chief Executive

ATTENDANCE LIST FOR ANNUAL GENERAL MEETING HELD ON WEDNESDAY, JUNE 5, 2024

PHYSICAL		
S/N	NAME	M/B
1	MR. S O. AGBELUYI FCTI	6804
2	MR. I. C. OHAGWA, FCTI	745
3	MR. S. N. KATO, FCTI	6403
4	MR. K. BABARINDE, FCTI	10142
5	MR. A. I. ADEDAYO, MNI, FCTI	1704
6	DR. (MRS.) T.E. FOWOKAN, FCTI	6855
7	DR. S. A. SANNI, FCTI	8708
8	MRS. R. O. AROKOYO, FCTI	5733
9	MR. I.O. AKINGBADE, FCTI	3574
10	RUTH ABIOLA ADIMULA	6477
11	ADAMU LAWAL BELLO	21239
12	ALI MANGA BULAMA	7826
13	DAME G. O. SIMPLICE, FCTI	672
14	PROF. TEJU SOMORIN, FCTI	87
15	MR. M.A.C. DIKE, FCTI	941
16	CHIEF J. F. S. JEGEDE, FCTI	643
17	QUADRI R.A (PRINCE)	575
18	DR. K. A. ADIGUN, FCTI	1097
19	PROF.A.B AHMED	23320
20	MRS. AFOLAKE OSO, FCTI	11170
21	BOSEDE F IKHANNABA	4941
22	ADAMU MAINA SULE	12089
23	ABIMBOLA OLUOKUN	20712
24	AJAYI ABIODUN	2025
25	A.S FAGBULU	9785
26	E.B ILUYEMI	13963
27	TEJUMOLA K.K	14898
28	OYESINA D.OYEBAMIJO	17199
29	PROF.ADEGBIE FOLAJIMI FESTUS	3456
30	OLUWAKEMI OBAKEMI	22502
31	PST AFFRED KUNLE FASUYI	6705
32	SORINOLU OLUWATOYIN	18710
33	EZERIBE CHIMENKA	12674
34	LADEJOBI GBEMIGA OLU	8879
35	ATOYEBI ISREAL	27510
36	NWAJI CHIMAROKA AWAMA	24267
37	ONYEMA CHUKUWUEMEKA COLLINS	21241
38	ARO OLUTOYIN MONSURAT	10135
39	DAVID OKOROAFOR	20985
40	ISAAC A. ILESANMI	3877
41	OGUNMORIN WAIDI AGBOLADE	8924
42	ABUDU SULIAT MOTUNRAYO	25394
43	FUNSO ABIDAKUN	9620
44	ADEDOYIN SAMUEL ADEKUNLE	3454

PHYSICAL		
S/N	NAME	M/B
45	OYEJIDE ADEDOYIN ABIKE	23581
46	ODUSOSE F.	16619
47	KESINGTON MARIAM OMOWUNMI	15236
48	OLAJUBE OLUWASEUN	9933
49	FESTUS AKINROTIMI IDOWU OLUWAKEMI	15620
50	HINMIKAIYE JOSEPH I.	22450
51	DR IFEOMA OBIERI	21351
52	YETUNDE O. OLOWOFOYEKU	16484
53	GBALAJOBI JENIFER	8240
54	OMOGORO GLORY ERERE	14171
55	OLUSEGUN ABIODUN AJAYI	7027
56	ORETUGA T. TUNDE	4214
57	ADEBOYESI OMOTINYA	23278
58	PAUL ECHEFULACHI NJOKU	15854
59	AWAN-KANU NGOZI	26347
60	TIJANI OLADELE SAHEED	14275
61	JOSHUA OSIKHA ABIBU	18642
62	DR. ALONGE GBENGA B.	13777
63	OLUSESAN OKUNADE	20937
64	PHILLIPS OMOBOLANLE	28158
65	OLUFUNSO HASSAN	27705
66	ABIAHU MARY-FIDELIS CHIDOZIEM	11484
67	ODUNMBAKU NURENI OLAWALE	10981
68	ADEYEMO ADEKUNLE ALABA	13693
69	AJIBOYE OLAYEMI ESTHER	18947
70	AJANI ADEWALE M.	13715
71	BALOGUN L. OLALEKAN	20601
72	ABIKOYE OLUSANJO	10296
73	FEMI ADIGUN	12253
74	SHONIBARE TOBILOBA DAVID	27172
75	ABDULSALAM WASILAT	21975
76	OTABOR ROSEMARY E.	15910
77	OLORISADE TOSIN ISMAEL	28049
78	SALAMI M.O.	9999
79	ROSEMARY A. NWAKANMA	27930
80	TOLULOPE OSHO KAZEEM	27814
81	ANTHONY ADENUBI	22532
82	ISMAIL SULAYMAN ATANDA	24947
83	OGUNLADE YEMI	7284
84	FARINDE ADEKUNLE O.	21652
85	BARR. OSITA DAVID	8455
86	SOKENU OLUFELA	1438
87	TAOFIQ ALABI	18822
88	HARRISON U. OWOH	26463

PHYSICAL		
S/N	NAME	M/B
89	KUNLE OYETOYAN	6371
90	OPADOTUN PETER	11150
91	ADEWOYIN M.O.	24261
92	OREOLUWA B.A.	22542
93	OCHIEGBU CHISOM PATRICK	24448
94	KAYODE JONATHAN KAYODE	24327
95	SHIVA RAE M'OVUL-KONDOUN	21994
96	OBATOLA OLUGBENGA S.	8265
97	INI ESAU	11731
98	OLUMEYAN F. KAYODE	5134
99	SAHID BASIRAT O	18840
100	IGBALAJOBI TIMOTHY O	9811
101	AYANSOLA MONSURAT ADEDAYO	18112
102	ABDULKAREEM ZAYNAB Y.	9616
103	AJIBOLA WAKEEL KADIRI	27800
104	ADEWUYI BUSAYO EZEKIEL	23860
105	OLUGBAMIYE KEHINDE PAUL	20862
106	OLORUNTOBA NIYI	19344
107	OKECHUKWU PASCHAL	21272
108	IMEH NKANGA	27482
109	FLORENCE OLUFUNKE OLADAPO	22622
110	OLOKUN NAIDI ABIMBOLA	20712
111	DURU ANGELA	10604
112	OYEWOLE OLUGBENGA	14225
113	ESHMOKHAI BLESSING	26964
114	AKANDE OLUSEGUN	18011
115	ABERE OLUGBENGA	18877
116	FUNMILAYO S. AYO-AKANBI	14104
117	JOEL ADE ADEYEYE	1952
118	HENRY UCHE	
119	DR. FEMI MOSAKU-JOHNSON	

ATTENDANCE LIST FOR ANNUAL GENERAL MEETING HELD ON WEDNESDAY, JUNE 5, 2024

VIRTUAL	
S/N	NAME
1	INI NATHAN
2	AKEEM TAOFIK
3	KAFILAT OLUROMBI AKINPELU
4	BASIL IMOGIEME
5	OLABISI OGUNNIYI
6	ADEKOLA UTHMAN
7	IBIYEMI ADEFOLAHAN
8	RASHEED ADEBAYO
9	CYRIL AZUKA
10	BOLA AKINJAYEJU
11	OLUWASEUN OLATUNBOSUN
12	ABUBAKAR SULEIMAN
13	AKINPELU# KAFILAT OLUROMBI MN25999 (KAFILAT OLUROMBI AKINPELU)
14	CHUKWUDI EZEUDEKA
15	ISAIAH CHRISTIAN
16	SUNDAY ODAGBA
17	CITN
18	CHUKWUBUIKE NNAETO
19	MISBAU ADENIYI SUNMOLA
20	OLUWASOLA TITILOYE
21	OLATUNDE JULIUS OTUSANYA
22	PETER ENWUCHOLA
23	FELIX TOR
24	KEHINDE ADENIJI-FASHOLA
25	OPEYEMI ADENIJI
26	ICT ICT
27	LAWANI BANKOLE
28	EJIGA ABU ABRAHAM
29	IORLUMUN GBINDE
30	RALPH OKOROHA
31	ALHASSAN SHUAIBU KANTAMA
32	ANGULU MUSA IBRAHIM
33	IYENOMA IGIEHON
34	MOHAMMED ATOJOKO
35	YAKUBU. A. IBRAHIM
36	OLUFEMI JOHNSON
37	BARNABAS UMOH
38	FEMI OGUNSANYA
39	DAMITAN GBENGA EZEKIEL
40	BASIRU SALISU
41	KAMORUDEEN YODE ELEGBEDE
42	SAMUEL AKINRIN
43	KOLAWOLE BABARINDE

VIRTUAL	
44	FRANCIS OJO
45	OLUYOMI DAWODU
46	ISMAILA ADEWOLE
47	YOMI OLUGBENRO
48	ISOLA AKINGBADE
49	ADEFISAYO AWOGBADE
50	TAOFIK LAWAL
51	OLUWASOLA TITILOYE - 22371 (OLUWASOLA TITILOYE)
52	PATRICK SANNNI
53	SULEIMAN GARBA
54	ELLIOT ABDULKADIR
55	IBIBA BATUBO
56	MUHAMMAD IBRAHIM SAUWA
57	MUYIWA ADEYEMO
58	COMFORT OGUNSANYA
59	ADEOLA ADEYEMO
60	ESTHER NYAM
61	ADEOLA ADEYEMO MN 25932 (ADEOLA ADEYEMO)
62	OLAWALE ABIOLA
63	WILFRED SAYI
64	MORENIKE BODE-TAWAK
65	BOLANLE ONIYANGI
66	MORENIKE BODE-TAWAK MN 20796 (MORENIKE BODE-TAWAK)
67	KEHINDE OLANIYAN
68	ABIODUN OKE
69	ADEKUNLE ADEOSUN
70	GAPSUK SUNDAY DACHIN
71	DAVID ALOFE
72	OMUWA JANE AFOLABJ
73	ADEBOWALE SEIDU
74	IKECHUKWU UGWU
75	ABIODUN SADIQ MN 21859 (ABIODUN SADIQ)
76	PETER ORAMULU
77	EBENEZER FATULU 19602 (EBENEZER FATULU)
78	NONYE NKACHUKWU
79	OLUSEYI OLOJEDE
80	DAN-PHILIP HIRKOP
81	JAMIUDEEN SUNMOLA
82	STEPHEN AWOYALE
83	AZEEZ ALATOYE
84	JAMES OBOGWU
85	AYOOLA ADEYEMI
86	ABIODUN OLATUNJI
87	TEMITOPE BABAJIDE
88	OSUASHI ONABOKUN

VIRTUAL	
89	UCHENNA ARINZE
90	ADEBAYO OSESUSI
91	KEJI OLOWOIDIABA
92	IBRAHIM KASSIM BADEGGI
93	SYLVESTER KANAYO OKOH
94	RAPHAEL OLOPE
95	OKEY UDO
96	PETER MAKINDE
97	DANIEL GWANSHAK
98	JAMES AUDU
99	KAYODE ONABANJO
100	FRED OLUKA
101	KOLA AWOYERIJU
102	ABIODUN OJO
103	ILO AUSTINE NGOZIKA
104	OLUWAFEMI IJITIMEHIN
105	PAUL OLAMOYEGUN
106	NDUKWE OKORO
107	YAQUB DARE ADUAGBA
108	GBEWATO SUNDAY AMOSU
109	PATRICK NZEH
110	OBALOLU MOSES FALEYE
111	OLAJIDE ADENIYI
112	AKINDIYA SIKIRU
113	IYOBOSA EDOSA
114	OISE DAN-UGBOMOIKO
115	KAZEEM ABIADE
116	OLAITAN BABATUNDE
117	WISDOM OSHADARE
118	JOSEPHAT ONYEKA NWOKO
119	OLUDAMOLA OJEWOYE
120	HABIBU TIJJANI MOHAMMED
121	BOLANLE AWOGUN 23101 (BOLANLE AWOGUN)
122	BUNMI AYANTUGA
123	AMBROSE OJONUGWA SULE
124	MUSA ISA
125	ROSELINE EGBO
126	BLESSING ISIJOLA
127	TIJANI TAJUDEEN
128	MATTHEW SALAKO
129	BENEDICT OSILAJA
130	BOLAJI ODUSINA
131	BONIFACE UCHEMEFUNE
132	ABIMBOLA HAMODU
133	ABUBAKAR BUNU

VIRTUAL	
134	MUHAMMAD KABIR UMAR
135	GARBA YUSUF ABUBAKAR
136	KOLADE KAYODE RICHARD
137	JACOB AJIDUA ARINZE
138	ABIMBOLA FAJOBI
139	ABUBAKAR SHUAIBU ABARSHI
140	AHMED YABO
141	ANTHONY ONYEMAECHI ACHEBE (BSC (HONS); MBA; ACTI; FCA)
142	MATTHEW ELEDAN MN 19919 (MATTHEW ELEDAN)
143	OLUSESAN SULE
144	ADELEKE ADEOYE
145	MANASSEH YUNANA FABADAMU
146	ADEOLA DOHERTY
147	ANDREW SOBITAN
148	JULIUS AKOGWU DANIEL
149	EVELYN OKOLI
150	OLUWADAISI SEUN
151	OMONAYAJO OLABISI
152	JANET OLAOYE
153	ADEKUNLE ADELEKE
154	OLATUNDE ODUNOWO
155	ELEMANYA EBILAH
156	AGUNBIADE IDRIS
157	LUQMON ISHOLA
158	WAHEED ALIM
159	ALPHONSUS UDOH
160	BOSEDE OYESANMI
161	OLATUNJI FANIFOSI
162	IKWUOCHE CLEMENT
163	ABDULRAHMAN SALIFU
164	JAMES AUTA
165	OLABANJI AKINOLA
166	AKINYEMI OSANAIYE
167	BABAJIDE ADETUNJI
168	FELIX OLATUNJI
169	OLANREWaju ODUNLAMI
170	EMEKE NWABUZOR
171	EMMANUEL OKORONKWO
172	KUBURAT YINUSA 23600 (KUBURAT YINUSA)
173	ONENE OBELE-OSHOKO
174	USMAN ISHOLA
175	JOSHUA OLOMINU
176	MATHEW ITSE
177	MUTIU ADEDAPO
178	NURUDEEN BALOGUN

VIRTUAL	
179	OLAWUYI OLUSEGUN
180	WENDY SALAMATU GARUBA-AYENI
181	VICTOR ENEBE
182	KOLAWOLE AKANDE
183	FUNMILOLA OSAGBEMI/MN 26658 (FUNMILOLA OSAGBEMI)
184	FOLAKE OLAWUNMI
185	ADENIRAN ADESANYA
186	BABATUNDE ABDULAZEEZ
187	OLUFEMI OKHIRIA (OLUFEMI OKH ⁶)
188	OLATUNDE OLAOWO ALHAJI
189	NDUKA WALTER
190	KELECHI EBIRIM
191	JOHN KADIRI
192	ADEDOYIN AMOSUN
193	USMAN UMAR
194	SENAPON KOSHOEDO
195	OMONIYI EMMANUEL ADANLAWO
196	SUNDAY OJELABI
197	LUKE ATANE
198	BULAMA ABATCHA
199	YUSUF OLOHUNYINKA
200	ROSE MWUESE BEM-UGOH
201	ESTHER EBIWARE
202	SAMUEL ADEBAYO
203	BAKARE MUNIRU
204	OLUSHOLA OJO OGUNLEYE MN 27991 (OLUSHOLA OJO OGUNLEYE)
205	OLASUNMBO OLOLADE
206	HENRY IBHADE
207	MUJIDAT SUBAIR
208	MODUPE GIDEON
209	ADENIRAN OLALEMI
210	FOLAWIYO AGBOKE
211	IJEOMA BEKEH
212	OYEWOLE MICHAEL SUNDAY
213	SAMUEL ODEBUNMI
214	SAMUEL ONUOHA
215	AMINU LIMAN
216	JOHNSON OGUNKOLA
217	ROSE OGEDENGBE
218	CJP OGUGBARA
219	PREYE OMBU# 27123 (PREYE OMBU)
220	DR (MRS) BUKOLA ELIZABETH ABIOLA
221	BILLY ADEBUDO
222	VICTORIA ABIA
223	GABRIEL OGUNNIRANYE

VIRTUAL	
224	SHEHU ADENIJI
225	SILEOLA AKINBOWALE
226	MICHAEL YUSUF
227	SAMUEL BOLAJI
228	ESTHER OGUGUA
229	LANRE OLASUNKANMI
230	AYODELE GBUYIRO
231	TITILAYO FOWOKAN
232	KAMARUDEEN SALAMI
233	RAPHAEL ONYOBI
234	ONMBAYUGH RICHARD
235	OLUWOLE ADIGUN
236	MAUREEN OMODIAGBE
237	PAUL BABA
238	TEMITOPE FAGBOLA
239	TAIWO OJO
240	ABIODUN ONIFADE
241	USMAN NASIRU
242	DR (MRS) BUKOLA ELIZABETH ABIOLA
243	BAINTA THOMAS
244	DR ABDUL-HAKEEM SHUAIB
245	BASHIRU RAMONI
246	CLEMENT AKPANOBONG
247	CHIMA NNACHI
248	OBENACHI JUMBO
249	TOSIN OLADEJO
250	DR. WOSILAT ADEBAYO (WOSILAT ADEBAYO)
251	OJOR EGBAGBE
252	OBEYA SIMON EMMANUEL
253	EMMANUEL OKAFOR
254	SAMUEL ALFRED
255	KOLA OYEKUNLE
256	OLUWATOBI ABIOLA
257	ABEEB OWOLABI
258	EZEKIEL ADEDAYO OLAKANMI
259	OLOLADE OWOADE
260	OLUSESAN OKUNADE
261	TIMOTHY SHORUNKE
262	OYEGBEMIRO QUAYE
263	ZEKERI SALAWÉ
264	ESSIEN EYO
265	JACQUELINE MONI
266	ISMAIL ADEIYE
267	VICTOR EKPO
268	OMOTOLA OMOPARIOLA

VIRTUAL	
269	JOSEPHINE OKAFOR
270	VICTOR FAPOHUNDA
271	ROTIMI ADEBEKUN
272	AHMAD GARBA BASAKKWACE
273	TEMITAYO ODEYEMI
274	FATOBA BABATOLA SIMEON
275	OPEOLU OGUNNAIKE
276	GREGORY OSAJIOKU
277	AKEEM TIJANI
278	BILIKIS LAWAL
279	SEYI AGBEYE
280	ABDULRAHMAN YUSUF MUHAMMAD
281	ELIZABETH ADELEKAN
282	AGATHA OSIFO-WHISKEY
283	ADEBAYO FASHOLA
284	AMOS OLUWALONI
285	OLUFEMI ADELODUN
286	SEGUN OSOMO
287	AKINBODE AYOBAMI RAJI
288	KIKI OLUGBENGA
289	ROTIMI POPOOLA
290	SANI MAHMUD
291	AKINPELU, KAFILAT OLUROMBI MN25999
292	FOLUSO AWONOGUN
293	JOSHUA DARAMOLA
294	UMAR MUHAMMAD YUSUF
295	OSHIOKE MANAH
296	KAYODE AGOSU
297	GBENGA GBENGA
298	JAMES OLANIYAN
299	ADEYEMI AYOOLA
300	SANDRA MOMAH
301	OLUKAYODE OLUWAFEMI
302	FRANCIS EDET
303	OLUFEMI JAIYESIMI
304	ABIAHU MARY-FIDELIS
305	SADE DARAMOLA
306	SAMSON AJIBADE
307	NOSIRU ADEGBENGA MUSA
308	SEGUN ADEYEYE
309	MARTINA AMADI
310	IBRAHIM TOLUWALOJU
311	DR. WOSILAT ADEBAYO
312	COMFORT KOLADE 22374 (COMFORT KOLADE)
313	JOY UMARU

VIRTUAL	
314	KOLA OYEKANMI
315	SIKIRU BABATUNDE
316	OLUWAKEMI MAYUNGBE
317	OLUWASEUN FASHEDEMI
318	ADESINA OLANREWAJU
319	NWAKANMA NNAMDI
320	AGNES IJEOMA ORAH
321	ABDULHAFIZ NAJIM
322	ADEWALE GBAKINRO
323	ISMAIL ADEOLA
324	KIKELOMO KOLA-FASANU MN6721 (KIKELOMO KOLA-FASANU)
325	GLADYS ODUGBEMI
326	ADEBIMPE AJAYI# MN 22508 (ADEBIMPE AJAYI)
327	OLUTOMIWA OGUNESO
328	EMMANUEL HASSAN
329	FELIX AHONSI
330	ADEWUYI OLAJIRE
331	EMILIA RAY -AKANWA
332	JUDE ANYANWU
333	TITUS AKINTOLA
334	COLLINS CHINEDU ALIOME
335	CHIKEZIRI UMENNE
336	SAMSON EGBUNU/MN 22144 (SAMSON EGBUNU)
337	NSIDIBE INYANG
338	ADIL ADAMU HAMMAN
339	ABOLADE FAMUWAGUN
340	ELOCHUKWU EMMANUEL AGU
341	ALAO WILLIAMS
342	IDORENYIN WILLIAM 8332FCTI (IDORENYIN WILLIAM)
343	ADEDAPO AYOADE
344	ASASE JOSEPH TERYIMA
345	ALIYU MUHAMMAD KAURA
346	ADEYINKA ADEDIRE
347	EDEH NKIRUKA CECILIA
348	OLASUNBO OYEBOLU
349	SIKIRU BELLO
350	ADEMOLA MARTINS
351	KABIRU GARBA
352	DEJI SULE
353	ISHAKA ABDULAZEEZ
354	OMOLOLA OKE
355	FRANKLIN PUKUMA
356	ADEPOJU ADELUGBA
357	OLAYINKA OLAKUNLE
358	ABDULGAFAAR BALOGUN

VIRTUAL	
359	BABAWALE OTITOJU
360	OYEBAMIJI JOEL
361	EBERECHI MARTIN
362	JOHN AGBANA
363	AMEZE ABBE
364	OLUWASEYI BABATUNDE GIWA
365	FELIX CHUKWUNONSO ASOMUGHA
366	ADEBIMPE AJAYI MN. 22508 (ADEBIMPE AJAYI)
367	RAJI ADESINA
368	ABIOLA BADRU
369	OLADEPO AFOLABI
370	BUNMI AKINNUOYE
371	OLALEKAN ROTIMI
372	OGHENEVWIRE OKUGBERE
373	PREYE OMBU, 27123
374	OLUSEGUN OWOKADE
375	ADEKUNLE AWOYALE
376	DAVID AYANDEJI
377	CYNTHIA NNODU
378	ADEKUNLE COLE
379	IBRAHIM AMINU
380	OLUWATOYIN ADEWUMI
381	ADEYINKA KOTOYE, SAN
382	BABATUNDE ADEYEMI
383	CHIKA OGBA-EKE
384	JOHN UMUNNAKWE
385	PESSU JEMINEYIN GABRIEL
386	ADEWALE KAYODE
387	ANSLEM OSEDUNME
388	MOJEED RAHEEM
389	LAWAL WASILAT OLUWAYEMISI
390	ADEBIMPE ADIGUN
391	VICTORIA ALONGE
392	KAMORU MUSTAPHA
393	OTUNEME GRACE
394	KIKELOMO KOLA-FASANU MN6721
395	ALAYA SARAFADDEEN MUSA
396	JOSEPH OKOH
397	OLUWAKEMI JAGUN
398	GIFT ELECHIKWU
399	BOLANLE AWOGUN
400	AKOREDE IDOWU
401	MICHAEL YUSUF - MN 23753 (MICHAEL YUSUF)
402	OLUWAFEMI OLUWALERE
403	LAMBE ISAAC

VIRTUAL	
404	KOLAWOLE KALEJAIYE
405	MOHAMMED SANUS INUWA
406	OMOTAYO AYINLA
407	MUKHTAR BAKO
408	SA'EEDAH KOLA-OLUKOTUN
409	OLAYINKA AWOKOYA
410	MANNIR MUSA
411	OLUSOLA OGUNLAJA
412	RABIU RASHEED
413	ASIAT SALAUDEEN
414	AZEEZ ADISA
415	RAZAQ UTHMAN
416	STELLA EFFIONG
417	ADEBAYO OMOJOLA
418	ADEYINKA TANWA
419	OLURANTI MORONKEJI
420	FELIX MANTHY
421	AYOBAMI POPOOLA
422	JOSEPH OLORUNFEMI
423	OSHONAMEH NGOZIKA
424	ALEXANDER ADEYEMI
425	ABUDU SULIAT MOTUNRAYO
426	COMFORT ADEBIYI
427	MOSHOOD ADEYEMI
428	MATTHEW ELEDAN MN 19919
429	JOHNSON OMORUYI
430	ABU EJIGA
431	OLUWASEUN BANJO
432	AMOS BASHAYI
433	DAVID OJO
434	EMEM ROBERTS
435	EYO WILLIAMS
436	HANNAH ONI
437	OLAWALE AHMED
438	OLUSEYI OGUNKOLADE
439	ARIMI SEFIDEEN
440	FATOMILOLA OLUSOLA MARCUS
441	VICTORIA OKOKON
442	KOREDE ONAFOWOKAN
443	ADEYINKA LADEJOBI
444	ISA MUSA
445	AMINU IBRAHIM
446	WAHEED AFOLABI
447	SAMUEL AJALA
448	TUBOSUN OWOLABI

VIRTUAL	
449	ORİYOMI KASALI
450	ADEYEMI ADEBOLA
451	ADEYEMI MAFE
452	COMFORT KOLADE 22374
453	ADETOLA ANIMASHAUN
454	SUNDAY OKEOWO
455	ISAH YAKUBU YARGAYA
456	EDWIN NWOKEKE
457	FUNMILOLA AYINKE OGUNTOYINBO
458	BESTMAN AZEBI
459	OBARASUA ADELE
460	IDOWU LAYENI
461	AROWOSEGBE SHOLA
462	JIM PAULINUS
463	CHINENYE UDOKPORO
464	ADEOLU ABOLUDE
465	IDOWU OSUNGBOHUN
466	IBRAHIM USMAN
467	ADEBIMPE AJAYI
468	MARYAM DANNA MOHAMMED
469	ZACHARIAH AMAO
470	DAVID CHINWUBA
471	ANTHONY OBOT
472	ADEBAYO SHADE AISHAT
473	SEGUN OLUTOYINBO
474	SHOLABOMI OGUNBUNMI
475	YINKA BABALOLA
476	ADEBIMPE AJAYI #22508 (ADEBIMPE AJAYI)
477	MONDAY ODIZE
478	OLUWATOBI BABAWALE
479	SAHEED MUYIWA
480	TYNA BABATOPE
481	OLUSEGUN ELEGBEDE
482	ANGELA ADAMU
483	ADEMOLA OLANREWaju
484	FLORENCE NWADIKE
485	IKEMESIT UMOH
486	JOSEPH HENRY
487	OVIE-PETERS JULIET
488	ISHMAEL PETERSIDE
489	EMMANUEL OLAYINKA
490	ADEWUMI ADELEKE
491	MICHAEL YUSUF - MN 23753
492	ADENIKE AKINGBADE
493	EMMANUEL BAMIDELE

VIRTUAL	
494	MARTIN ITORO
495	ADEDAMOLA OLALEYE
496	OLUWADAISI AJOKÉ
497	FEMI OLOGBONJAYE
498	ARIYO FATAI
499	ADEOLA ADEYEMO MN 25932
500	CLEMENT OYEYEMI
501	BABATUNDE ONANUGA
502	OLUWATOYIN CAMPBELL
503	EVARISTER POFI
504	EKUNDAYO ADEBOYEJO
505	WASIU ABIOLA OWOOLA
506	KUBURAT YINUSA
507	ADEWALE ADEAGBO
508	GODWIN OYEDOKUN
509	AJANI ADEBIMPE
510	OLUWATOYIN ROSEMARY ARINDE
511	OKECHUKWU ORIAKU
512	MUHAMMAD ABBA ALIYU
513	FADEKEMI OMOGBONJUBOLANLE ABIODUN-AFOLABI
514	DAVID SHONIBARE
515	JOSEPHINE EBE
516	JOHN OJAMIREN
517	ADEYEYE ADEWALE ADISA
518	ESTHER OLUWABUSAYO
519	ADAMU BABANGIDA IBRAHIM
520	ANITA AMIEYE
521	DOLAPO OYENIYI
522	CAROLINE NDUBUISI
523	KAYODE ASAOLU
524	OLASUPO ADEMOSU
525	JEREMIAH CELESTINE
526	ROBERT LOKOSON
527	BABATUNDE AYORINDE
528	HASSAN IBRAHIM 27716 (HASSAN IBRAHIM)
529	KEHINDE JOEL AJAYI
530	ADESINA HASSAN
531	PATRICIA OJANERO
532	FRANKLIN OLORUNDAISI
533	SIKIRU OMONIYI
534	OLUKEMI SOMOYE
535	FELIX AKINYEYE
536	OLUFEMI AINA
537	BODE AYEKU
538	OLAYINKA ADENIKINJU

VIRTUAL	
539	BELLO ABDULLAHI
540	EYAGBORIGHO IGHOGBOJA JULIUS
541	SAMUEL MONDAY OSEZELE OKODUGHA
542	IFEDAYO OJO
543	JONATHAN AKANBI
544	ADENIKE SOGUNLE
545	ANIEFIOK IWOK
546	DAVID APAFLO
547	RICHARD OLANIYI OLUSHOLA
548	SEGUN OLAWALE
549	MABEL OSEMWEGIE
550	PRISCA IJEOMA ANEKE
551	FATIMOH ABDULRAZAQ
552	SEUN OGUNRINDE
553	FAFOWORA OLUMIDE
554	OLAWALE ASHALEJO
555	LOOKMAN AREPO
556	OLATUNJI DANIELS
557	OLUWATOYIN OLUSEGUN-ASAJU
558	FLORENCE MALLABAH FCTI
559	RAPHAEL GAGAH
560	INIOBONG UFFORT
561	TAIWO OOLORUNTOBA
562	BARIU SAIBU
563	INNOCENT JACOBS
564	OLAYINKA TALABI
565	NASIRU MUHAMMAD
566	MARIAM TAIWO
567	SAHEED ADERIBIGBE
568	ADEDIRAN ABIDOGUN
569	OLAJUMOKE ADENIRAN
570	DR.SCOT OSAYAMEN OMOROWA AIGBOVIA
571	JIMOH ABIUWA AHMED
572	AMAFILI ISABELLA
573	SULEIMAN ARUWA
574	JOY OKAURU
575	IDORENYIN WILLIAM
576	REBECCA OMEKWU
577	ADEGBOYEGA ONAGBESO
578	TAIWO OGUNDIRAN 13100
579	ABIDOUN OJO
580	PATIENCE KATCHY
581	BAMIDELE OLAPOJU
582	TAIWO FADEJIN
583	AKEEM ALLIU

VIRTUAL	
584	UDUAKOBONG UKPE
585	ANTHONIA BAWA
586	DAVID ONEMOLA
587	LAWRENCE OMOTOSO
588	MBUOTIDEM UDOETE
589	MURTALA KABIR
590	OLUBUKOLQ ADEKUSIBE
591	GODWIN BAWAIGHA GODWIN
592	JOY ONYEWUCHI
593	OLUSEGUN OLUTUNDE
594	FLORENCE ONYEGBULE
595	REUBEN DADAR
596	HASSAN IBRAHIM 27716
597	SAMUEL BANKOLE
598	MUTIAT OLADIMEJI
599	KHADIJAT YAHAYA
600	OLAOSUN MUSILI MOJIRADE
601	OLUTOKI SAMSON
602	PROF BABATUNDE LAWAL FCTI (PROF BABATUNDE LAWAL)
603	HRM OBA ADENOLA MAKINDE
604	CHRIS ADENIYI
605	MUYIWA OWOOLA
606	CLEMENTINA IFEOMA UGWUOZOR
607	KAKA EBISUOBO
608	AUGUSTA NWABUDE OBIOHA
609	SIMEON ABOH
610	AYANWALE ADELEKE
611	IFEANYI UGBOMODE
612	ELIZABETH OLUWASOGBON
613	JACOB AJIDUA ARINZE (JACOB AJIDUA ARINZE)
614	HELEN OKOLOCHA
615	DIMEJI OYEWUMI
616	SAMUEL OPADELE
617	ORIMIJUPA TITUS
618	GLADYS BARDE
619	ALADEOLA AKINDELE YAKUBU
620	CHINYERE ONWUKWE
621	RAHMUN OBAFUNSO
622	EDITH ASOGWA
623	SIKIRU ADESINA
624	NKIRU ONYIA
625	CORDELIA ADETIBA