

REGIONAL AUTONOMY ... OR NOTHING



The unity of Nigeria is NEGOTIABLE and must be NEGOTIATED...





“Nigeria is not a nation. It is a mere geographical expression. The word Nigerian is merely a distinctive appellation to distinguish those who live within the boundaries of Nigeria from those who do not”
[Awolowo on the Nigerian Federation, in Path to Nigerian Freedom, 1947]

“...the creation of Nigeria was to advance British interests...Nigeria was created...Nigerians never emerged...the concept of Nigeria was never truly validated”
[Araoye, 2014]

“The unity of Nigeria is negotiable and must be negotiated”
[Akinriande, 2014]

“There must be no 'no go areas' at the 2014 National Conference...” *[Osun, 2014]*

“Forgetting our differences is the worst thing we can do to Nigeria, the best thing we can do for Nigeria is to understand our differences.”
[Ada Ejegi, 6th May, 2014]



REGIONAL AUTONOMY ... OR NOTHING

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REGIONAL AUTONOMY...OR NOTHING

MAY 2014

Regional Autonomy means...

- a. Control of natural resources within the Region
- b. Developing and establishing appropriate governance structure for the Region, and
- c. Devolved authority, responsibilities and span of control to manage and ensure the sustenance of the Region

Nigeria, as a nation, should therefore translate to...

- a. *A restructured country with Regional arrangements via the consolidation of the current unviable thirty six [36] states. The consolidation would be based on the congregation of nations and affiliate groups with common and historic affinities and who enjoy territorial contiguity borders. Any ethnic group or groups within a state wishing to align with any other state or to belong to a new Region shall be allowed to do so if confirmed in a plebiscite by the affected people. For instance, Yoruba people in Edo, Kogi and Kwara states.*
- b. *The Regions exercising all powers not expressly ceded to the central government. As such, the federal constitution will contain only one legislative list - the **Exclusive Legislative List** - that shall detail the powers and responsibilities to be exercised by the central government.*
- c. *Each Region having its constitution, which will reflect its peculiarities, circumstances and preferences that shall not be inconsistent with the constitution of the Nigerian Federation.*
- d. *All tiers and structures of government below the Regional level prescribed in the Regional constitution, and should not be the concern of the Federal Government. The present state governments will be retained within the new Regional framework and local government councils would be accommodated with law enacted, in each Region, prescribing their structure, composition, roles and purposes, finance and administration.*

The only zone that is very strong because of their rationality is the South West. Even if others do not embark on federating unit based on zones the South West is going to have their Region intact economically; then, they will develop, progress, grow and every part of Nigeria would be envious of the Region. It is the decision they are taking now. Some people don't understand it. At least they taught some of us, but it is the truth that I am saying now that the South West will grow exponentially when Regional government is adopted.

Dr. Chukwuemeka Ezeife [Okwadike] – former Governor of old Anambra State and a delegate at the 2014 National Conference in an interview with Newswatch on 12 May 2014 [Retrieved 12 May 2014, mydailynewswatchng.com]

SECTION A

Our stance as Yoruba people

WHAT YORUBA PEOPLE WANT...OUR IRREDUCIBLE MINIMUM

The *Yoruba democratic objective* is to secure an abundant life and peaceful existence for all our people, and to preserve the liberty and rights of citizens of our Region. These include;

- the right to freely elect our representatives in an atmosphere of freedom and civility
- the right to religious worship and practices
- the right to reject any form of oppression, and
- the right to legislate for the common good and well being of our people and our nation.

The *Yoruba aim* is to be partners in the creation of a state where the citizens are recognized by the government and the government serves the interests of the citizens [Folorunsho, 2014].

For us Yoruba people, we demand **Regional Autonomy** for the South West Region within a united Nigeria. Yoruba people will effectively communicate to all other ethnic nationalities an understanding of the aims and objectives of the Yoruba people in the following contexts of:

- **A YORUBA PEOPLE** - Cultural/Language Homogeneity
- **A YORUBA REGION** - States/Geographic Zone and
- **A YORUBA NATION** - A shared vision [Yoruba Agenda, 2012].

The YORUBA PEOPLE OF NIGERIA hereby make the following demands:

- a. Regionalism: a restructured Nigeria federation consisting of a Central Government and Regional governments of other ethnic nationalities – this could be based on the current six geo-political zones. The South West Region must include all Yoruba people outside the imposed artificial boundaries, in Edo, Delta, Kogi and Kwara States.
- b. A negotiated legislative *Exclusive, Concurrent* and *Residual* list
- c. A unicameral legislature at the center; details of the Regional legislature shall be clearly set out in the constitution of each Region
- d. A parliamentary form of government at the centre
- e. The right to self determination on and up to the right to secede
- f. A just and equitable taxation system that will treat the federating units with equality and better coordination at the federal level in order to eliminate the current *rentier* syndrome.
- g. Fiscal Federalism and Resource Control: a system whereby a substantial part of the proceeds accruable from every Region will be domiciled in the Region and an agreed percentage contributed to the center by the federating units for the responsibility of the Federal government.
- h. Establishment of Regional Police
- i. A new people's constitution: the resolutions and conclusions of the 2014 National Conference shall lead to an autochthonous Constitution, that is a home-grown and all inclusive draft that shall be submitted to the Nigerian electorate voting in a Referendum
- j. Status of Lagos: Lagos will continue to be the economic nerve centre of Nigeria and the West African sub-Region, hence, there shall be an appropriate budgetary provision that is part of the First Line Charge in the Federation Account.

For Yoruba people, it is REGIONAL AUTONOMY...OR NOTHING!

This submission is represents the culmination of efforts and ideas which have been canvassed in the Yoruba landscape since the agitation for a return to 'true federalism', led by those seeking a solution to the perennial crisis of governance in Nigeria. These positions were reinforced at the 2014 Yoruba Constitutional Conferences of February 12 and 20 respectively, at the House of Chiefs, Secretariat of Oyo State Government, Ibadan. The conference had in attendance Yoruba organizations and prominent sons and daughters of Yoruba extraction. The positions is also been detailed in the publication – Yoruba Agenda.

PREFACE & PURPOSE

In the beginning, there was no Nigeria. There were ethnic nationalities and Kingdoms. Prior to the British conquest and invasion of the different ethnic nationalities that make up the present day Nigeria, these nations were independent nation states [Sagay, 2011]. Hence, there is a need to revisit what was 'agreed' at the various constitutional conferences that led to the First Republic and Nigeria's independence in 1960. Knowledge of this would re-awaken a better understanding of the arrangements agreed to by ethnic nationalities that led to the emergence of Nigeria as a federated nation.

This forced marriage of diverse ethno-national groups has produced tension and difficult moments for the country, Nigeria. The next step in charting a course for the future is to safeguard the destiny of the Yoruba people, and reconstruct the Nigerian federation. This is the first intent of this publication, that is, a revisit and reinstating of the agenda of the Yoruba people...**what Yoruba people want.**

"Unity is a derivative, it is not a goal...it is an aberration to talk of unity in a federation...we do not need unity to be in a federal arrangement...all we need is an agreement between the federating units..." [Views expressed by Prof Ayoade and Prof Ariyo at a policy discussion at the Yoruba Academy, 9 April 2014]

While Yoruba people do not ask other ethnic nationalities to change their focus, we also expect others to refrain from imposing their own goals and values on Yoruba people [Yoruba Agenda, 2012] – all ethnic nationalities can co-exist in Nigeria so long as there are mutual respect for each other's positions, as everyone has a right to decide to live within or outside of Nigeria. A recent publication, titled *Key issues before the Northern delegates to the 2014 National Conference*, where the North claims to be "...the back bone and strength of Nigeria" necessitated a strategic appraisal and response. This is the second intent of this publication – it is the need to employ an evidenced-based methodology to address and correct an attempt by a section of Nigeria to distort history and repaint the existential context of Nigerians.

The Northern reasoning - in the publication - can be summed up as;

Nigeria is two countries of Northern and Southern Nigeria, oil exploration in the Niger Delta was financed by Northern groundnut proceeds and the North feeds the rest of the South with daily supplies of cows...therefore the North is equally entitled to Niger Delta oil proceeds as the Niger Deltans themselves [Sagay, 2014].

The North's obsession with revenue sharing and the proceeds of oil, exposed a jaundiced vision of the developmental aspiration of a people. The publication also exposed some inherent contradictions in thoughts, for example a claim that "...Nigeria is *de facto* two countries of Northern and Southern Nigeria..." [Chap 7, Sec 1.1, p. 32]. Hence, there is an acute need to demonstrate that Nigeria is NOT just North and South, the 'North', as defined and described in the publication, ceased to exist the day Gen. Yakubu Gowon [rtd.] created 12 Nigerian States in 1967.....the North is NOT 80% of the Nigerian land mass, as claimed by this publication.

Assertions of this nature are clear indications that Nigeria is still searching for an answer to the '*National Question*', which defines how Nigerians should live together as a nation. At the heart of solving this therefore, is the adoption of a widely acceptable structure of government, to which everyone could identify with. This is the third intent of this publication – explicating policy positions that defines and describes how Nigeria should be structured and governed.

For Yoruba people, it is REGIONAL AUTONOMY...OR NOTHING!

Nigeria - Information Data

Table 1 is extracted from the publication - *Key issues before the Northern delegates to the 2014 National Conference*. The data stated are erroneous and ignores the legitimacy of other geopolitical zones/arrangements.

Table 2 provides a detailed analysis of Nigeria information data [Yoruba Academy, May 2014].

NIGERIA- INFORMATION DATA	NORTH	SOUTH
LAND MASS	786,754 Km ²	197,022 Km ²
POPULATION	75,025,166	64,973,376
REGISTERED VOTE	42,160,236	31,347,802
STATES	19	17
L.G.A	419	355
FEDERAL CONSTITUENCIES	196	164
SENATORIAL DISTRICTS	58	51
LANGUAGES SPOKEN	479	167

Table 1: Nigeria Information Data

Source: *Key issues before the Northern delegates to the 2014 National Conference*

	Population 2006 Census	Landmass Km ²	Population Density (Km ²)	Registered voters (March 2011)	LG A	Federal constituencies	Senatorial districts	Languages spoken*
SOUTH-WEST	27,581,992	78,771.00	4066	14,296,163	137	71	18	10
SOUTH-EAST	16,381,729	33,664	2684	7,577,212	95	42	15	5
SOUTH-SOUTH	21,014,655	84,587	1808	9,474,427	123	55	18	125
NORTH-WEST	35,786,944	221,120	1303	19,803,689	186	92	21	47
NORTH-EAST	18,971,965	292,610	446	10,749,059	112	48	18	205
NORTH-CENTRAL	20,266,257	210,591	1071	11,627,490	121	51	19	89

Table 2: Nigeria Information Data

Analysis by: Yoruba Academy, May 2014

*Note:

- The numbers of languages in Nigeria are 529, of these, 7 are extinct. Of the 'living languages', 21 are institutional, 76 are developing, 357 are vigorous, 26 are in 'trouble', and 42 are 'dying' [Ethnologue, 2014]
- A total of 43 languages are been shared by more than one Region

Data Sources

Aluko, Mobolaji E. 2011. Voters' registration by state. Created on 06 March 2011 web: Nigeria Village Square, INEC 2 Nigerian Population Commission. 2006. Population, landmass, density); NPC Report, 1991 and Field Reports
INEC. Retrieved 2014. LG, federal constituencies, senatorial districts: election candidates 2011e
Ethnologue.com. 2014. *Ethnologue: Languages of the World, Seventeenth edition*. Dallas, Texas: SIL International. Online version

YORUBA...OUR CONTEXT AS A PEOPLE

Yoruba people developed one of the most sophisticated and well-balanced political and governance systems in the world, from the 10th century on – a political system based on the sovereignty of the people, with strong dedication to the dignity of life, human freedom, and accountability in leadership and governance. This was confirmed in *Report 1114 - the 1921 Annual Colonial Report on Nigeria* by the British, when it states that ‘...the Yoruba occupy the South-West corner of Nigeria and from an early date possessed an organized government’ [p.3].

During a brief period of our modern history, our modern leaders, authentic products of our history and culture, under the exceptional leadership of our topmost statesman of the time - Chief Obafemi Awolowo – served the Yoruba people with the very best government in the whole of Africa. Under their leadership, the Western Region became the pace-setter in virtually all aspects of modern development. As examples, the Region developed programmes that empowered Yoruba people to become some of the most productive in Africa. The Region became “**First in Africa**” [Oodua Foundation, 2014]. As a people, the Yoruba were and are still absolutely set on accomplishing greater things. Our firm belief as a people is that we can still do it any time we set our hearts and hands to it [Oodua Foundation, 2014].

Our obstacle is Nigeria...

The current Nigeria is not oriented towards development, progress or prosperity. Nigeria now tends towards the maximization of power by the federal establishment. As a result, authority and control in Nigeria have been accumulated in the confines of the Federal Government. Nigeria, a country of different nations, has reduced the governments of the states of the Nigerian Federation to the level of impotency and incapability. These have stunted the growth and development of the states and their citizens.

Yoruba people aspire for development and the well being of its people noting the potentials and attainment of the South West, despite the limiting environment called Nigeria.

The South West of Nigeria is a Region with...

- A landmass of approximately 80,000 square kilometers and a current [2013] estimated population of 40 million people - more populous than:
 - 20 countries in Europe - Albania, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Finland, Georgia, Greece, Hungary, Iceland, Ireland, Luxemburg, Malta, Netherlands, Norway, Portugal, Sweden and Switzerland;
 - 41 countries in Africa - Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Gambia, Ghana, Guinea, Guinea-Bissau, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Mozambique, Namibia, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, Swaziland, Togo, Tunisia, Uganda, Zambia and Zimbabwe;
 - 17 countries in the Americas - Bahamas, Barbados, Bolivia, Chile, Costa Rica, Cuba, Ecuador, El-Salvador, Guatemala, Honduras, Jamaica, Nicaragua, Panama, Paraguay, Trinidad and Tobago, Uruguay and Venezuela;
 - 13 countries in the Middle East - Bahrain, Brunei, Iraq, Israel, Jordan, Kuwait, Lebanon, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirate and Yemen; and 6 countries of Asia - Cambodia, North Korea, Malaysia, Singapore, Sri Lanka and Taiwan [Yoruba Agenda, 2012]

- *Unique geography, competencies and resources and is positioned as the hub of development and growth of Nigeria into the 22nd Century*
- *The foremost urban civilization in Black Africa. Our first town, Ile-Ife, was built in the early 10th century, during the European “Dark Age” when most of Europe had no towns, with a level of urbanization more advanced than that of the countries of Europe in the same period [Oodua Foundation, 2014].*
- *One of the fastest growing economic blocs in Nigeria and the world, with a combined GDP of \$69.1billion, constituting 25.3% of the national GDP (2012 estimates) and a GDP per capita of \$11,341 – a gross Regional output that grew the most in 2012 with an absolute nominal increase of 21.8% nominal growth - compared to 16.38% in the North West, 14.27% in North Central, 10.89% in the South East, 8.19% in the North East and -1.69% in the South-South*
- *Over 60% of Nigeria’s industrial capacity and approximately 60% of the country’s banking assets plus 67% of its insurance assets...Two of Nigeria’s most important deep seaports – Lagos Port Complex, Apapa & Tin Can Island - handling over 100 million tonnes of goods p.a. valued at an estimated \$2b in 2012, alongside its profitable land borders that accounts for 60% of the trading and commercial activities in Nigeria*
- *The most performing non-oil sectors of the economy, which include telecommunications [32%], building and construction [12.5%], solid minerals [12.5%], hotel and restaurants [12.5%], real estate [10.4%] and business services [9.7%]...A financial services infrastructure that includes 22 national commercial banking institutions, 20 finance companies, 20 primary mortgage institutions, 2 merchant banks, 20 micro-finance banks and 5 development finance institutions, with extensive network of branches, and most significant operations in Nigeria. These institutions command money assets to the tune of N6.4 billion [May 2013]*
- *One of the fastest growing economies in the world, of comparative size to other national economies. For instance, Lagos State produces about 12% of Nigeria’s GDP, which is equivalent to almost \$32billion [according to the 2013 estimates], making it Africa’s 13th largest economy ahead of Tanzania*
- *Great tourism potentials due to the peculiarity of its history and distinct geography, and capabilities in ICT and other skilled professions*
- *The most conducive and safest part of the country for investors and visitors. Of the top 20 cities that **McKinsey** has identified as growth hot spots for companies targeting young, entry level consumers, **Lagos and Ibadan** are included in the list, alongside other urban centres such as Dar Es Salaam, Ouagadougou, Kampala and Lusaka.*
- *A competitive advantage that is leveraged on its strategic assets of a unique communality of language, customs and culture among its peoples; a demography consisting of an exceptionally youthful population; huge human and material resources including a large knowledgeable Diaspora; vast tracts of arable agricultural land, renewable water resources, and the presence of extensive mineral deposits, such as hydrocarbons, etc. [Source: DAWN Commission, 2012].*

The unfettered autonomy to develop the Yoruba Nation as a federating unit in Nigeria is the only factor that is missing in efforts to industrialize our Region. All the ingredients for socio-economic development are present in Yoruba land and the question of viability and sustainability does not arise [Yoruba Agenda, 2012]

Therefore...for Yoruba people, it is REGIONAL AUTONOMY...OR NOTHING!

THE 2014 NATIONAL CONFERENCE TO DATE...

Revisiting the need for a national conversation...

As a nation, we must talk.

The clamour for a national dialogue among Nigeria's over 250 ethnic nationalities has been as old as the country itself. This became more popular after the first military coup in 1966. The imperative for a National Conference as a necessary discussion over Nigeria's future has been firmly established and constantly agitated for by many, especially we the Yoruba people. This national discussion is meant to be the laxative to corruption, ethnic chauvinism, conflict and perversion of the rule of law - all of which have stifled economic development, social harmony and the forging of a collective Nigerian identity.

Therefore, there is no doubt that there is need for consensus among the country's distinct ethnic groups on critical national and governance issues such as the structure and form of government, revenue allocation, and political representation. Haven established an acute need to restructure Nigeria; a national conference cannot and should not be about what is least disruptive in our discourse of Nigeria's future [Ariyo, 2014]. The question is whether the 2014 National Conference, with its prescribed modality, is capable of addressing Nigeria's perennial existential problems.

This is why Yoruba people are revisiting the debate. The 2014 National Conference must be a discourse aimed at inclusive nation-building. Yoruba people will not be part of a charade that will not create the needed national consensus on key issues in the country. The conference must be markedly different from previous ones. The 2014 National Conference must emerge with outcomes that must be enduring solutions to perennial and contentious national issues.

The 2014 National Conference...to date...

The conference commenced against a backdrop of pervasive cynicism about the real intentions of the President Goodluck Ebele Jonathan and serious doubts about the leadership's capacity - implying a requirement of personal strength of character and political clout, to deliver the radical restructuring that are necessary to resolve the fundamental problem of the legitimacy of the '*Nigeria Project*'.

Despite these thoughts and views, it was rightly decided that a strong presence of South West delegates are required at the conference to advocate a radical restructuring of Nigeria. Optimists perceived the conference as a golden opportunity to undertake a holistic transformation of the federation, to realign its structures, and commence the institution of attitudinal changes necessary to locate Nigeria on a trajectory of political stability and economic development.

However, the first two weeks of the National Conference was expended on debating the President's speech. This appeared a delay tactics and red herring. From a security intelligence perspective, it also created an opportunity for the 'system' to enable the delegates to espouse their stance, views and

positions and for the delegates to be profiled based on these. The Emir of Adamawa's submission on the floor of the National Conference on 27 March 2014 signalled some of the North's intent which has been suggested to be blackmailing the nation to submission, resulting in the retention of the status quo.

It has been well argued that a multi-cultural and multi-lingual country needs, at the very least, a federal system of government if it is to achieve any measure of economic, social and political development [Awolowo, later conceptualized as 'cultural democracy' in Sekoni, 2013, p.37]. However, signals emerging from the on-going national conference indicate a resistance to the radical restructuring of the country to consolidate the nation's unwieldy and unsustainable political structures. This will invariably slow the potentials in *Regional Integration* – a model that enhances the capacities of the consolidated entities to undertake meaningful integrated planning and development along geo-regional and ethnic nationality lines.

This direction of travel is a rejection of the imperative for a profound realignment of and political restructuring of the nation by the consolidation of the unwieldy and unsustainable 36 state structure into six geo-regional political arrangement. With this impending outcome, the 2014 National Conference appears to have entrenched the very logic of operations that has brought Nigeria to the precipice.

Our stance...

The South West is committed to the consolidation of the 36 state structures into a Regional structure. This is what is in the best interest of Nigeria and the people of each Region. The South West is reaffirming and rededicating itself to this principle. Any attempt to only tinker with the splintering of Nigeria [for instance, the recommendation to create an additional state in the South East] will only entrench a logic that has proven deleterious for Nigeria's political and economic development. Its implications would be felt on all other critical dimensions of Nigeria's over-centralised governance; in resource mobilization and revenue sharing formula, in the continued concentration of the national security in federal hands; in impeding integrated planning for socio-economic development along Regional lines.

The continuing structural imbalance of Nigeria is detrimental to the attainment of dynamic and progressive constituent units of the country and would continue to be an impediment to social and economic development of the South West, South South, South East and indeed the 'North'. As a nation, there is the need to achieve a radical transformation of '*Project Nigeria*'. Inherent in the emerging outcomes of the 2014 National Conference is the danger of exacerbating the problems of the more dynamic constituent sections of the country that are determined to join the global race for rapid transformations – such as the Yoruba people. Hence, Yoruba people would not be rail roaded into endorsing premeditated outcomes that further undermine our development and the execution of laudable Regional developmental initiatives.

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SECTION B

Some “North-y” claims and assertions
...addressing the fallacies and ‘hyperbolic self-assessments’

INTRODUCTION

A publication that acknowledges the collaboration of the Northern Governors and other socio-political organizations in the North was presented to the 2014 National Conference, in May 2014. This publication, titled *Key issues before the Northern delegates to the 2014 National Conference*, attempts to distort Nigerian history and re-calibrate the geography of the nation, in a manner reminiscent of Hausa-Fulani approach to national political matters - before and after independence. This publication - a hyperbolic self-assessment [Sekoni, 2014 b] - explicitly directed at and against the South, is littered with non-evidenced and poorly referenced assertions and claims about the North being the backbone and pillar of Nigeria.

Noting that President Goodluck Jonathan, in his opening address, admonished the 2014 National Conference to be open to “table thoughts and positions on issues, and make recommendations that advance togetherness,” and that delegates should not “approach...issues with suspicion and antagonism,” in order to ensure a stronger, more united, peaceful and politically stable Nigeria” - this publication that insults the rest of the country with the imperial language that subtends its claims, is at variance with these pronouncements and needlessly provocative. Without doubt, a release with the subtitle of “*Northern Nigeria: the Backbone and Strength of Nigeria*” smacks of gross insensitivity to the feelings of ethnic nationalities outside the orbit of the North [Sekoni, 2014 a].

The 2014 National Conference appears to have created a space for ethnic nationalities to unearth their long established **fear**, political, ethnical and cultural subconscious. These are confirmed in the writings of Lennox-Boyd - Secretary of State for the Colonies - when he writes that “.....although they wish to remain and continue as part of the federation, the people of Northern Nigeria are still entertaining certain fears about Southern domination. It is the duty of the South to help allay these fears” [Hon. Mr. T. Lennox-Boyd Secretary of State for the Colonies, Lagos, January 30, 1955 in Aderemi, 2005].

Therefore, Northern Governors, Arewa Consultative Forum, and other organizations consulted before the crafting of the North’s position paper have clearly exteriorised the innards of the Region’s political assessment of Nigerians, and indeed the South.

This section is therefore dedicated to addressing some of the claims and assertions made in the publication - *Key issues before the Northern delegates to the 2014 National Conference*.

The history and national memory of a nation of are too valuable to be tinkered with.

“The greatest threat to freedom is the absence of criticism” – Wole Soyinka

The contributions of the North was used to develop the Nigeria oil sector...the North played a key role in the financing of oil exploration in the Niger Delta...and made sacrifices in resources and human life to develop the oil industry... Chap 2, Sec 2.4 a & b, p. 5.

1. This claim is false. Every part of Nigeria contributed to its growth and development.

2. History of oil exploration in Nigeria

2.1 In 1908, a German company named the Nigerian Bitumen Company, commenced oil exploration. It stopped its activities in 1914 at the start of the First World War.

2.2 The second attempt at oil prospecting in Nigeria was in 1937 by a company called Shell D'Arcy. Shell D'Arcy also stopped operations in 1940 because of the Second World War. In 1946, Shell Company partnered with British Petroleum [BP] to establish the Shell BP Company which finally discovered oil at Oloibiri in 1956. These companies were later joined by Elf, Texaco, Agip, Gulf Oil, Mobil Producing and other oil prospecting and producing companies [Sagay, 2014].

2.3 At the end of the civil war, the Nigeria National Oil Corporation was formed in 1971 to coordinate government's control of this upcoming industry. In 1971, Nigeria joined the OPEC. On April 1, 1973, the Federal Government of Nigeria began a gradual participation in the industry, with a *Joint Venture Agreement* with various crude oil producers; Shell BP, Mobil Producing, Gulf Oil (Later Chevron), Tenneco and other industry players [Aderemi, 2004, p. 38].

3. From these early beginnings - 1908 to date - all initial expenses for prospecting and producing oil are borne exclusively by the foreign multinationals and oil companies. The Nigerian Federal Government spends nothing of its own funds in the industry, except for cash calls which are paid for by proceeds of petroleum. The Nigerian Federal Government has been a beneficiary of the petroleum proceeds from the investments and activities of the oil multinationals. The NNPC investments in oil prospecting only occurred in Northern part of the Nigeria, for example, the Benue through, the Chad Basin and in Bauchi State [Aderemi, 2004]. The funds utilized by the NNPC in these Northern areas were obtained from proceeds of oil operations [Sagay, 2014].

4. While the North produced groundnut and cotton, Western Nigeria produced Cocoa, Mid-Western Nigeria produced rubber, palm oil, palm kernel and timber, Eastern Nigeria which included present day Niger Delta produced palm oil, kernel, and timber. The producers sold their produce and kept the income for their use, only the export duty of the agricultural products was shared in the basis of 50% derivation, 30% distributable funds for the Regions and 20% to the Federal Government.

5. Under the Revenue Allocation formula of the First Republic, it was the North that benefitted financially from the contributions of the other three Regions and not the other way round. In the allocation of the 30% from the *Distributable Pool Account*, the North received a disproportionate share. Out of the 30% of the resources of all the four Regions paid into that Account, the percentage paid to each Region was as follows:

- a) to Northern Nigeria, forty ninety-fifths ;
- b) to Eastern Nigeria, thirty-one ninety-fifths ;
- c) to Western Nigeria, eighteen ninety-fifths ;
- d) to Mid -Western Nigeria, six ninety-fifths [Section 141, p.66, 1963 Nigeria Constitution]

Thus, documented evidence indicates that since 1914, the North has been and continues to be a major beneficiary of the financial output of the whole country.

6. The Niger Delta was not financed by the proceeds of Northern groundnut and cotton. The North appears to have completely abandoned any pretence at productivity and internally generated revenue, with a dependency on the monthly federal allocation and a developed addiction to the proceeds of oil revenue [Sagay, 2014]. Nigeria, as a nation, is also addicted to the proceeds of oil and gas and this need to be replaced with innovative means of exploring other natural resources in other parts of Nigeria.

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Agriculture in the North still contributes much more to the national economy...Chap 1, Sec 1.3, p. 1.

7. According to *Colonial Report-Annual No 878* for the year 1914, the principal exports were as follows:

Products	1913 (£)	1914(£)
Cocoa	157,480	171,751
Cotton Lint	159,223	50,791
Hides and Skin	197,214	505,785
Groundnuts	174,716	179,219
Tin	568,428	706,988
Timber	106,050	86,522
Palm Oil	1,854,384	1,571,691

Table 3: Nigeria principal exports, 1913 & 1914

From this table, it is clear that the South contributed substantially to agricultural production and export, nullifying the North's claim.

8. Recent economic report clearly nullifies this claim. The current and fastest growing industry in Nigeria is the service sector. This is confirmed by a recent 2014 economic report and analysis from *Africa News Update*, where it is affirmed that it is the rapid growth of information and communications technology (ICT), banking, trade and the informal economy - see *Box A* below.
9. Whist it is acknowledged that the North currently has approximately 75% of the spread of the top 11 agricultural crops produce in Nigeria, the South also has 60% of the spread of same crops, noting the lesser land mass of the South compared to the North - see *Table 4*.
10. What the nation need, is a drastic reduction on the dependency on oil and the speeding up of the exploration and exploitation of other natural resources that are evenly spread across all parts of the country - see *Table 5*. This can be better achieved under a 'true' and 'fiscal' federal arrangement.

- According to the rebased figures, six sectors now account for 70% of nominal GDP rather than three in the old series. The service sector grew fastest, by 240%, and progressively constitutes a larger portion of the GDP. Conversely, the share of the two hitherto giants – agriculture and oil has fallen to 21% and 14.4% respectively. Nigeria is transiting to a services-driven economy due to the rapid growth of information and communications technology (ICT), banking, trade and the informal economy.
- Zenith Bank, UBA and Guaranty Trust Bank are Nigerian financial institutions with a huge presence across the continent. Mobile phone subscription has exploded from just 2.2 million lines in 2002 to over 169 million by 2013. Call credit vendors, petty traders and other unofficial activities in the informal economy have also been included in the new series, as a component of the services sector
- The emergence of the service sector as a major growth driver indicates a greater diversification of the country's production structure away from oil (a long sought after goal). The share of the oil and gas sector has fallen from 32.4% of GDP in the old series to just 14.4% in the new series. On one hand this is good news, on the other hand, it reveals deeper structural distortions
- While agricultural output has increased, it has grown much more slowly than the capital, technology and skills intensive services sector. Agriculture's decline as a share of GDP has more implications in the Northern states, where it dominates. Critically, the diminishing share of agriculture as a percentage of GDP, which should indicate economic development in an industrialising economy, is not the case in Nigeria. Hundreds of textile, food and beverage and other light manufacturing industries lie moribund in industrial hubs in Kaduna and Kano states. Electricity shortages, infrastructural decay and influx of cheap Chinese imports and smuggled consumer goods are some of the factors attributed to the acceleration of de-industrialisation in the North. Tellingly, farmers are not leaving their farmlands in villages to become factory workers in modern industries, but are urbanising in the fringes and becoming an underclass in the vast unofficial activities in the informal sector
- Although some states like Kano have a vibrant trade-based economy (and the 'Kannywood' local entertainment sector is booming), economic output in the Northern states is mostly agrarian. On the other hand, the services sector – banks, telecoms, hospitality, trade – are mostly concentrated in the South. Of the 21 commercial banks in the country, only one is owned by and headquartered in the North
- Even in the South, Lagos and to a lesser extent, the four major oil-producing states, account for the bulk of economic output. Lagos, where most banks, financial institutions, telecoms firms, oil companies and other private sector organisations are headquartered could be Africa's fifth largest economy, if it were a separate country. As an outlier, it is the only self-sufficient state out of 35 others, able to generate over 50% of its revenues from internal sources more than its monthly allocations from the centre
- We can deduce from the new series as to why Nigeria's economic boom is not only non-inclusive, but geographically concentrated, in which many Northern states lag behind.

Usman, Zainab. May 6, 2014. Nigeria: The economic transition reveals deep structural distortions (analysis) African Arguments; in AFRICA NEWS UPDATE.

BOX A

Agricultural Commodities	Total Output ('000 metric tons)	3 Top Producing States	State Production of Agricultural Production ('000 metric tons)
Maize	7,676.85	Kaduna	1006.06
		Borno	740.24
		Niger	628.85
Beans	3,368.24	Borno	428.48
		Zamfara	408.45
		Niger	340.78
Millet	4,472.51	Kaduna	732.42
		Niger	636.67
		Kano	422.05
Yam		Benue	37,328.17
		Niger	37,328.17
		Taraba	272.52
Melon	507.34	Niger	177.99
		Imo	58.40
		Edo	47.07
Cocoyam	2,957.09	Ondo	605.71
		Ebonyi	247.80
		Enugu	228.98
Cassava	42,533.17	Benue	3,791.45
		Cross River	3,302.47
		Oyo	2,920.01
Soybeans	365.06	Benue	119.24
		Niger	80.03
		Kaduna	75.97
Groundnut	3,799.15	Niger	546.62
		Kano	526.94
		Borno	357.79
Cotton	602.44	Zamfara	155.19
		Katsina	128.92
		Adamawa	92.64
Guinea corn	7,140.96	Kano	745.72
		Borno	720.40
		Enugu	702.13

Table 4: Major Agricultural Commodities

Source: National Bureau of Statistics/Federal Ministry of Agriculture and Rural Development Collaborative Survey on National Agriculture Sample Survey (NASS), 2010/2011.

SOLID MINERALS	2008	2009	2010	2011	2012	ABSOLUTE CHANGE BETWEEN	% CHANGE BETWEEN	DEPOSIT MAP
	1	2	3	4	5	4&5	4&5	
Baryte	926,419.0	514,313.9	470,899.0	525,376.8	579,854.7	54,477.8	10.4	C/River, Plateau, Taraba, Bauchi, Benue, Nasarawa
Clay	108,499.6	153,676.4	139,298.6	155,468.7	439,353.9	283,885.2	182.6	All South-eastern states, many states of the federation
Coal	38,512.1	40,612.1	45,713.1	39,213.4	47,805.1	8,591.7	21.9	Enugu, Abia, Benue, Nasarawa, Plateau, Gombe
Marble Aggregates	6,133.0	8,995.0	9,356.0	10,185.9	15,300.0	5,114.1	50.2	Kogi, Oyo, Niger, Benue, Plateau, Abuja, Kwara
Sand	3,551,738.2	1,050,023.8	1,254,230.5	1,393,856.9	2,327,305.3	933,448.4	67.0	Many states of the federation
Stone Aggregates	3,583,215.6	3,762,376.4	3,672,796.0	4,074,350.9	4,475,905.8	401,554.9	9.9	Many states of the federation
Gold (G)	2,890.0	1,350.0	2,518.0	2,787.7	4,303.0	1,515.3	54.4	Osun, Sokoto, Niger, Kwara
Granite Aggregates	9,500,644.6	10,104,119.4	7,739,026.9	9,620,747.0	10,509,508.3	888,761.3	9.2	Many states of the federation
Lead/ Zinc	2,267.0	1,867.0	2,400.0	2,680.5	3,532.8	852.3	31.8	Adamawa, Taraba, Kaduna, Bauchi, C/River, Benue
Limestone	3,472,830.5	3,242,890.1	5,671,419.5	8,279,555.2	16,347,828.4	8,068,273.2	97.4	Enugu, Benue, Ogun, Gombe, Sokoto, C/River, Abia, Niger, Zamfara, Yobe etc
Iron Ore	61,779.3	99,424.2	62,799.6	69,692.8	76,586.1	6,893.2	9.9	Kwara, Enugu, Plateau, Sokoto, Kaduna, Bauchi, Borno, Benue
Laterite	3,014,293.0	2,739,973.2	2,321,906.2	2,573,274.3	2,730,906.6	157,632.7	6.1	Many states of the federation
Shale	9,162,131.0	7,234,879.0	6,689,910.7	7,451,773.4	8,213,636.0	761,862.7	10.2	Abia, Imo, Yobe, Benue
Cassiterite	27,853.0	58,986.0	79,409.0	85,775.8	92,142.6	6,366.8	7.4	Plateau, Nasarawa, Bauchi
Columbite	335,012.0	330,814.5	281,136.0	310,937.3	340,738.6	29,801.3	9.6	Plateau, Nasarawa, Bauchi
Other minerals	10,004,291.4	15,437,675.0	19,810,898.5	19,014,203.9	19,917,507.5	903,303.6	4.8	all states of the federation
TOTAL	43,798,509.3	44,781,976.0	48,253,717.6	53,609,880.5	66,122,214.7			

Table 5: Production and spread of principal solid minerals in Nigeria [source: Federal Ministry of Mines and Steel Development, retrieved 8 May 2014]

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Propositions being made in the name of operating 'true federalism', 'fiscal federalism' and the like, are borne either out of political manoeuvres or political ignorance, or both... Chap 5, Sec 1.1, p. 15.

11. Federalism, in practice, is a system of voluntary self-rule and shared rule. This is implied in the derivation of the word 'federal', which comes from the Latin word 'foedus', meaning covenant. A covenant signifies a binding partnership among co-equals in which the parties to the covenant retain their individual identity and integrity while creating a new entity [as defined by Prof. John Kincaid, Lafayette College, Pennsylvania]. It is acknowledged that the Nigerian Federal system of government, in practice, falls short of this definition.

12. The North's view that Nigeria's federalism does not fit into the pattern of classical federalism - e.g. USA - does not negate the need for other nations to seek and develop their own form of federalism. The American states that chose to go into a federation were as independent as Nigerian ethnic nationalities at the point of colonization and amalgamation [Sekoni, 2014 b].

13. Sekoni [2014, b] further argues, that "another naïve definition of federalism is the claim by the North that federalism is a system that ensures *being a brother's keeper*. There is nothing in the history of territorial federalism or ethnic federalism that suggests that the *raison d'être* of creating federations is for constituent parts to serve as *brother's keepers*. If anything, all examples of federalism—in North America, in South America, in Europe, in Asia, and even in some parts of Africa—indicate that federations are created so that constituent parts can be partners, who through the process of cooperation assist each other to achieve its goals of self-development and self-preservation through harnessing of energies of the partners".

On federalism...

In certain sections and quarters of the country, there is a bogey about genuine federalism as a tool of division and an instrument of separatism which glorifies unfair natural advantages and accidental luck over the less fortunate sections of the country. Nothing can be farther from the truth. These notions and fears arise from misconceptions and misapprehensions about the nature of true federalism. The truth of the matter is that when properly harnessed, true federalism reflects the strengths and virtues of the constituent units of an ethnically diverse nation in a way that brings out the best of these constituent units for the collective good of the nation. In fact in some melting pots of the old territories, there was so much inter-ethnic co-mingling that a cultural mutation and the birth of new ethnic groups arose. The case of the Arogbow-Ijaw people, the Okun Yoruba and the Akoko Edo people come to mind. In the East, the North and the Niger Delta areas, there is also evidence of extensive cohabitation among the various ethnic groups even when this took place on the terms of the host communities. The various Sabon-gari, or strangers' quarters, attest to this fact. There is no pure or ideal federalism anywhere in the world. The very concept has to be grasped in dynamic action that is as it is seen in the actual process of governance. It has never been possible to legislate federalism. In other words, federalism is a process, a journey and not a destination [Lt. Gen. Alani Akinriande [rtd.] – extract from a speech delivered at the Ijaw Day Celebration, 1 May, 2014].

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True federalism presupposes that the national and Regional governments should stand to each other in a relation of meaningful independence resting upon a balanced division of powers and resources (Nwabuese, 1983)¹...the 1999 Constitution of the Federal Republic of Nigeria was amended, but issues of "true federalism" were not amended [Ariyo, 2014].

BOX B

14. As opposed to the claim made in the North's publication, it is the current Nigerian constitutional arrangement that denies federating units, within the Nigeria space, the opportunity and benefits

of 'cultural democracy' i.e. the right of each nationality to live its culture, refine it and use its dominant values to plan, at its own pace - develop its space. No country in the world where people are forced to co-exist on disagreeable terms lasts and Nigeria will not be an exception, if 'true federalism' is not entrenched as a national principle of coexistence. It was clear from the beginning that a unitary system will not work in Nigeria as Lugard's attempt to construct Nigerian unity through an amalgamation failed.

15. At the Nigerian Constitutional Conferences of 1951 and 1954, delegations opted unanimously for Federalism. They also established the view that over-centralisation would be a grave error "in this vast country with its widely differing conditions and needs", and that the policy which had received enthusiastic support throughout the country was the policy of achieving unity at the Centre through strength in the Regions. It was confidently expressed and expected that when the Regions felt that they had wide powers to run their own Regional affairs, they would be more likely ready to co-operate with the other Regions through their representatives in the *Council of Ministers* and the *House of Representatives* in serving the interest of Nigeria as a whole" [Sagay, 2011].
16. Federal Government of Nigeria is an agency of the Nigerian ethnic nationalities. In fact, the current pseudo-federal system is an aberration to what obtained in the beginning. Lugard, in his inaugural speech as Nigerian Governor General, did not abolish the Lagos Colony's Legislative Council even though other colonies lacked such structures. Lugard amalgamated the colonies to form Nigeria and still had the wisdom to allow each Protectorate to grow at its pace. Devolution of power and fiscal federalism principles were entrenched then as each Lieutenant-Governor had their secretariat through which they govern - i.e. controlled the political, medical, public works, forestry, agriculture, education, prisons, and mines department. The Lieutenant-Governor of the Southern Provinces had, in addition, control over the maritime, customs, and printing departments [Mohammed, 2013, p.4].
17. Lugard's successor, Clifford wrote on assumption of office that; "*...if the ideal at which we should aim is, as I hold it should be, the eventual evolution, not only of an "amalgamated", but of a united Nigeria, it is essential that the co-ordination of all administrative work, political and non-political alike, should be directed from a single centre... co-ordination does not mean uniformity; the past few years have seen an attempt at uniformity with mischievous results... uniformity has been sought by endeavoring to level down the southern provinces rather than by leveling up the northern provinces*". [Clifford to Lord Milner, the British Secretary of State, 3 Dec., 1919 cited in Ballard, 1971].
18. The operation of 'true federalism' and 'fiscal federalism' is germane to the future existence of Nigeria as a nation.

Also see *Section C*: for policy papers on;

- *Devolution of Power*
- *Form of Government*
- *Structure of Government and*
- *Fiscal federalism, revenue sharing and resource control*

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Without a doubt, and right from the beginning, the commitment of the North to the Nigerian nation was clearly much more apparent than that of the South.....Chap 5, Sec 3.6, p. 20.

19. The decision to amalgamate the Northern and Southern Protectorates of Nigeria was not informed by a desire or a quest on the part of the British to create a Nigerian nation-state. The concern was the quest for efficiency and rationality in colonial administration. It was meant to tackle the problem of the inability of the Northern Protectorate to balance its budget at a time its Southern neighbours had a comfortable surplus, and to settle/side-track certain areas of annoying conflict between the two administrations. This imperial self-interest was evidenced in the constitutional development efforts of the colonial master [Araoye, 2014].
20. Alhaji Ahmadu Bello strongly objected to the 1953 motion for independence moved by Mr. Anthony Enahoro. Alhaji Ahmadu Bello moved a counter motion, arguing that granting Nigeria self-rule then would amount to being recolonized, this time, by the Southerners. Alhaji Ahmadu Bello was very bitter when he was quoted as claiming that the mistake of 1914 has now come to the fore and called for the reversal of the amalgamation [Aderemi, 2013, p. 15]. In one of his essays published in 1948 Alhaji Tafawa Balewa wrote "our concept of Nigeria is, East for the Easterners, North for the Northerners and West for the Westerners and Nigeria for all of us." [Aderemi, 2013, p. 175].

Therefore, the commitment of the North to the Nigerian nation was not apparent, it is indeed doubtful.

21. The disparity in the allocation of power to the North can be cited even from the era of Macpherson Constitution of 1951, in which of the 136 representatives that were elected, the Northern Region alone had 68 members, making it possible for the Region to dominate what should ordinarily be collective decisions [Fayemi, 2013, p.26]. This raises the concern and question - was this a demonstration of apparent commitment to the 'Nigerian Project' or the beginning of the North's mindset of 'born to rule'?
22. The manipulation of Nigerian census figure appears as another mainstay of the North - an act that raises questions about the commitment to a nation building.
 - 22.1 Festus Odimegwu - appointed as the Chairman of the National Population Commission - was criticised for reports credited to him, claiming that the country has not had any credible census since 1816. Odimegwu had blamed the irregularity on the distortion and falsification of figures for selfish and political reasons. Odimegwu was quoted as saying that "No census has been credible in Nigeria since 1816. Even the one conducted in 2006 was not credible. I have the records and evidence produced by scholars and professors of repute; this is not my report. If the current laws are not amended, the planned 2016 census will not succeed." The Presidency reportedly queried Mr. Odimegwu over the statements after the then Governor of Kano State, Rabiu Kwankanso, at a meeting with President Jonathan, faulted Mr. Odimegwu's appointment as the NPC boss. "I also raised the issue of the Chairman of the National Population Commission headed by one Festus Odimegwu. We are not

happy about that appointment, and think that it was a mistake," Mr. Kwankanso said in an interview with State House correspondents [cited in: theguardianmobile.com/readNewsItem1]

22.2 Citing an analogous example, in 1973, Niger Republic had a land mass of 1,266,700 sq km had a population of over 5m people and Chad with 1,259,200 sq km had over 4m people. So, how could the North of Nigeria that shares boundaries with Niger and Chad, with a [claimed] territorial expanse of 786,754 sq km have over 75 million people? [Fayemi, 2013, p.27]. This reeks of 'politics of territorial expanse' and not a demonstration of a commitment to the Nigerian nation.

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In fact, the North subsidised the rest of the country, especially the Eastern provinces almost throughout these forty years....Chap 5, Sec 3.9, p. 21. Nigeria did not start reaping any significant contribution of the oil sector to its national income until after 1973 when the surge in the oil prices internationally as a result of the Middle East crisis produced the first oil boom. Prior to that, the North generously gave the needed fund for the development and educational need of both the eastern, western Regions and the Lagos colony...The North sacrifices its own development honestly and altruistically in the spirit of building a nation.....Chap 5, Sec 3.10, pp. 21 & 22.

23. These claims are false

24. The 1963 Nigerian Constitution defines explicitly the allocation to each Region with the North having a substantial share compared to other Regions. The Constitution clearly state inter alia;

Section 141 – There shall be paid by the Federation to the Regions at the end of each quarter sums equal to the following fractions of the amount standing to the credit of the Distributable Pool Account at that date, that is to say –

- e) to Northern Nigeria, forty ninety-fifths ;*
- f) to Eastern Nigeria, thirty-one ninety-fifths ;*
- g) to Western Nigeria, eighteen ninety-fifths ;*
- h) to Mid –Western Nigeria, six ninety-fifths.*

Section 142 - Each Region shall in respect of each financial year pay to the Federation an amount equal to such part of the expenditure incurred by the Federation during that financial year in respect of the department of customs and excise of the Government of the Federation for the purpose of collecting the duties referred to in sections 136 to 139 of this Constitution as is proportionate to the share of the proceeds of those duties received by that Region under those sections in respect of that financial year [Constitution of the Federation, 1963, p.66].

Also see *Table 6* that details some of the amounts received by the 3 Regions of Nigeria from the federation [in £].

Table 6: Amounts received by the 3 Regions of Nigeria from the federation [in £] – adapted from Table 1.1 of Schwarz, F.A.O. 1956. *Nigeria: the Tribes, The Nation or the Race*; MIT Press; p. 206. Note: A small amount of income tax was also transferred in 1959-60 and 1960-61, so that the sum of the listed figures is somewhat less than the totals. [p.203 of Schwarz]; Source: nigerianmuse.com/important_documents/historical/; retrieved 8 May 2014

ITEM	Region	1959-60	1960-61	1961-62 (estimate)
Import Duty - Diesel Oil	North	496,659	655,597	858,600
	West	402,759	611,270	802,950
	East	410,562	525,785	667,800
Distributable Pool - Mining	North		282,983	982,960
	West		169,983	589,780
	East		219,180	761,790
Distributable Pool - General Imports	North	3,654,671	4,993,662	5,431,580
	West	2,192,802	2,999,060	3,259,950
	East	2,83,370	3,868,119	4,209,470
Percentage of Regional Revenue Derived from Constitutionally Required Payments from the Federal Government		1959-60	1960-61	1961-62 (estimate)
	North	69.2	78.0	71.0
	West	78.3	79.1	73.0
	East	63.8	63.2	64.8

25. The fiscal conditions of the colonial administration in the Northern administration were dire and it survived only with the help of the imperial grant-in-aid. By 1912, the imperial hand out to the North was approximately £314,500.00. The imperial hand out to the Northern Province through the expenditure of the British taxpayers' money in financing a colonial territory was a contradiction of the British Colonial policy, enunciated sixty [60] years before by Earl Grey. This protocol stipulated that *"the surest test for the soundness of measures for improvement at an uncivilized people is that they should be self-supporting"*. So how could the North have subsidized the rest of the country? [Grey, Earl. 2010. *The Colonial Policy of Lord John Russell's Administration*, Cambridge University Press; p. 183; cited in Aderemi, 2013, p.13] and [Robinson, R. et al. 1961. *Africa and the Victorians: The official mind of imperialism*, London] and [Rotberg, I.R. 2006. *Crafting the New Nigeria: Confronting the Challenges*. *Canadian Journal of African Studies* vol. 40 No. 3, pp.572-575].

26. See the *Table 7* below

YEAR	REVENUE(£)	EXPENDITURE(£)	SURPLUS/DEFICIT(£)
1900	535,902	424,257	111,645
1901	606,431	564,818	41,613
1902	801,737	619,687	186,050
1903	760,230	757,953	22,777
1904	888,123	863,917	24,219
1905	954,748	998,564	-46,816
1906	1,088,717	1,056,290	32,427
1907	1,459,554	1,217,336	242,218
1908	1,387,975	1,357,763	30,218
1909	1,361,891	1,648,684	-286,793
1910	1,933,235	1,592,282	340,953
1911	1,956,170	1,717,259	238,917
1912	2,235,214	2,410,498	124,914
1913	2,668,198	2,096,311	571,887

Table 7: Southern Nigeria: Revenue and Expenditure, 1900-1913
Source: Colonial Reports-Annual: Southern Nigeria, 1907-1912.

27. Beyond the Earl Grey “test of the soundness of measures” there was the ultimate test of the protection of British economic interests as the drivers of its colonial policy. The amalgamation of the Northern and Southern Provinces of Nigeria and the political contrivances put in place were all in the service of British economic interests. The interest of the Europeans in Africa and indeed in Nigeria was economic and still remains economic - as noted by Richard Akinjide, the British colonialists had and have no permanent friends and no permanent interest. Nigeria, in that context, was created as British sphere of interests for business.¹It is thus highlighted that there is no question that the amalgamation of 1914 was intended to benefit the British. Its goal was solely to reduce colonial administration costs by consolidating the two civil service operations of the Northern and Southern protectorates into one.²
28. The logic that drove the amalgamation in 1914 was driven by the attitude on the part of the colonialist to protect the North against the more advanced South with a view to cultivating a special relationship with this part of the Nigeria. Through this internal alignment of relationships, the colonial administration hoped to continue to control the political direction of the emerging colonial entity. In practical terms, the integrity of the Nigeria project and by implication long term stability was mortgaged by the logic of the amalgamation and the attitude that underpinned the concrete expression of the contrived union of disparate peoples. Accordingly, the critical institutions and structures of control were to be dominated by the North. This included the locating of the military headquarters and pivotal military infrastructures in the Northern adopted capital of Kaduna. The most strategic offices in the military as intelligence institutions are held almost exclusively by Northerners. These attitudinal and structural

¹ The Amalgamation of Nigeria was a Fraud by Chief Richard Akinjide, SAN. Accessed <https://www.facebook.com/notes/femi-fani-kayode/the-amalgamation-of-nigeria-was-a-fraud-by-chief-richard-akinjide-san/10150568184829654>

²Malcolm Fabiyi, Rethinking the Amalgamation of 1914. Accessed: <http://saharareporters.com/column/rethinking-amalgamation-1914-malcolm-fabiyi>

misalignments that emanated from the logic and reality of amalgamation have been enduring and have shaped the continuing challenge to the integrity of the 'Nigeria Project'. These fossilized structural and attitudinal malformations have been encapsulated in what some have termed as the 'National Question' [Araoye, 2014].

29. It was established that the Northern Protectorate was not economically viable; it was a drain on the British tax payer. On the other hand, the Southern Protectorate was economically buoyant and it was producing surpluses every year - as *Table 7* clearly indicates. The British design was therefore to remove the Northern financial burden from its own neck and hang it on the neck of the Southern Protectorate. According to Lord Harcourt, the British Colonial Secretary, unification of Nigeria demanded both "method" and "a man". The man was to be Lord Lugard and the method was to be the "marriage" of the two entities. According to Lord Harcourt: *"We have released Northern Nigeria from the leading strings of the Treasury. The promising and well conducted youth is now on an allowance on his own and is about to effect an alliance with a Southern lady of means. I have issued the special license and Sir Frederick Lugard will perform the ceremony. May the union be fruitful and the couple constant"* [cited in nairaland.com/844612/Nigeria-name-amalgamation]

The comparative economic situation of the two halves of Nigeria has not changed in the last 100 years. Rather, the economic power of the South has continued to increase vis-à-vis the North. This explains the fierce opposition of the Northern elites to true federalism.

See *Table 8* - Central Bank of Nigeria 2012 Annual Report - stating the summary of allocations to states, analysed in geo-political zones' arrangements. This table indicates clearly that approximately 51% of the allocation goes to the North. Also see *Table 9* - a World Bank Report, showing the contributions of each state to the nation's GDP [in \$], with the Southern Region currently contributing approximately 66.5% to Nigeria's GDP.

		SUMMARY OF SUBSIDY SAVINGS FOR THE MONTH OF DECEMBER, 2013		DISTRIBUTION OF REVENUE ALLOCATION TO STATES GOVERNMENT BY FEDERATION ACCOUNT NOVEMBER 2013	SUMMARY OF DISTRIBUTION OF REVENUE ALLOCATION TO LOCAL COUNCILS GOVERNMENT BY FEDERATION ACCOUNT NOVEMBER 2013
	SOUTH-WEST	STATES (INCLUDING 13% DERIVATION)	Local Government Areas		
1	Ekiti	194,856,854.59	112,875,506.03	3,483,733,216.85	2,268,754,171.49
2	Lagos	291,941,375.68	217,959,452.08	9,950,550,906.32	8,186,275,876.06
3	Ogun	202,464,716.23	150,730,954.70	4,192,849,523.25	3,053,982,673.96
4	Ondo	395,655,867.73	143,957,622.06	5,637,057,320.00	2,870,332,131.55
5	Osun	198,753,135.55	194,994,238.44	3,149,674,479.02	3,926,631,963.81
6	Oyo	244,427,305.69	245,970,017.98	4,946,024,856.66	4,939,690,712.29
	TOTAL	1528099255.47	1066487791.29	31359890302.1	25,245,667,529.16
	SOUTH-EAST				
7	Abia	253,790,419.02	132,240,335.37	4,663,213,145.45	2,621,792,979.56
8	Anambra	216,681,979.74	167,703,620.24	4,447,888,493.10	3,374,556,048.12

9	Ebonyi	194,966,873.26	107,257,481.32	3,338,549,388.69	2,111,979,516.94
10	Enugu	219,162,337.96	144,430,673.26	4,317,795,196.64	2,852,822,384.64
11	Imo	267,165,344.39	193,569,230.35	4,731,781,163.72	3,915,069,486.37
	TOTAL	1151766954.37	745201340.54	21499227387.6	14,876,220,415.63
	SOUTH-SOUTH				
12	Akwa Ibom	1,762,542,033.58	222,170,733.25	23,167,249,337.86	4,549,301,840.70
13	Bayelsa	1,051,984,034.75	77,490,324.37	12,554,819,020.10	1,536,166,482.47
14	C/River	219,143,424.40	144,994,358.07	4,176,413,598.40	2,862,195,906.42
15	Delta	1,185,746,160.27	185,789,474.19	15,152,702,247.58	3,807,347,553.86
16	Edo	314,979,628.36	142,154,094.70	4,779,586,874.37	2,845,178,224.92
17	Rivers	1,095,051,393.90	191,127,355.86	14,943,816,825.32	4,008,303,606.68
	TOTAL	5629446675.26	963726340.44	74774587903.63	19,608,493,615.05
	NORTH-WEST				
18	Jigawa	243,709,519.13	203,362,702.20	4,864,840,394.09	4,034,170,824.33
19	Kaduna	285,534,047.62	228,700,615.57	5,510,579,166.81	4,546,136,697.31
20	Kano	345,670,753.12	364,110,979.45	7,057,398,608.67	7,331,244,580.19
21	Katsina	267,884,995.89	277,203,886.60	5,375,685,935.91	5,448,424,133.07
22	Kebbi	230,114,547.96	174,945,407.90	4,554,204,643.92	3,400,020,568.48
23	Sokoto	240,175,066.06	192,494,829.94	4,752,025,996.83	3,744,668,156.38
24	Zamfara	216,864,585.79	131,068,145.89	4,340,890,416.19	2,562,203,238.47
	TOTAL	1829953515.57	1571886567.55	36455625162.42	31,066,868,198.23
	NORTH-EAST				
25	Adamawa	217,088,669.81	166,802,204.43	4,358,563,266.02	3,274,945,275.13
26	Bauchi	260,675,681.33	190,376,796.71	4,905,687,004.16	3,725,249,329.29
27	Borno	270,760,509.04	224,913,049.00	5,329,797,401.54	4,393,236,508.78
28	Gombe	205,269,599.19	98,963,998.56	3,789,474,849.29	2,005,723,557.52
29	Taraba	209,923,042.47	144,275,520.06	4,138,639,663.90	2,754,792,419.32
30	Yobe	216,403,709.08	145,056,391.09	4,269,639,352.01	2,799,467,465.39
	TOTAL	1380121210.92	970387959.85	26791801536.92	18,953,414,555.43
	NORTH-CENTRAL				
31	Benue	244,400,302.37	207,159,418.53	4,491,659,537.21	4,018,303,438.04
32	Kogi	240,860,462.34	180,818,893.29	4,739,783,141.50	3,500,586,397.14
33	Kwara	193,988,107.42	127,948,307.25	3,677,797,398.34	2,519,972,094.11
34	Nasarawa	200,972,096.12	114,151,942.42	3,756,716,202.48	2,193,499,979.00
35	Niger	258,139,709.38	211,286,440.75	4,131,012,879.70	4,104,546,140.14
36	Plateau	227,569,876.43	154,190,245.03	4,476,238,427.46	2,992,277,693.71
37	FCT ABUJA		57,888,773.68		2,275,677,059.47
	TOTAL	1365930554.06	1053444020.95	25273207586.69	21,604,862,801.61

Table 8: Summary of sates' allocations

Source: CNN, 2012 Annual Report

S/N		CONTRIBUTION TO NIGERIA'S GDP [STATES] 2013 \$(dollars)
	SOUTH-WEST	
1	Ekiti	2,848,372,512
2	Lagos	33,679,258,023
3	Ogun	10,470,415,017
4	Ondo	8,414,302,623
5	Osun	7,280,597,521
6	Oyo	16,121,670,484
	TOTAL	78,814,616,180
	SOUTH-EAST	
7	Abia	8,687,442,705
8	Anambra	6,764,219,562
9	Ebonyi	2,732,472,739
10	Enugu	4,396,590,769
11	Imo	14,212,637,486
	TOTAL	36,793,363,261
	SOUTH-SOUTH	
12	Akwa Ibom	11,179,887,963
13	Bayelsa	4,337,065,923
14	C/River	9,292,059,207
15	Delta	16,749,250,544
16	Edo	11,888,446,884
17	Rivers	21,073,410,422
	TOTAL	74,520,120,943
	NORTH-WEST	
18	Jigawa	2,988,014,405
19	Kaduna	10,334,763,785
20	Kano	12,393,103,864
21	Katsina	6,022,655,197
22	Kebbi	3,290,847,166
23	Sokoto	4,818,615,261
24	Zamfara	4,123,829,498
	TOTAL	43,971,829,176
	NORTH-EAST	
25	Adamawa	4,582,045,246
26	Bauchi	4,713,858,180
27	Borno	5,175,165,142
28	Gombe	2,500,467,306

29	Taraba	3,397,790,217
30	Yobe	2,011,499,000
	TOTAL	22,380,825,091
	NORTH-CENTRAL	
31	Benue	6,864,209,262
32	Kogi	4,642,794,262
33	Kwara	3,841,827,534
34	Nasarawa	3,022,828,885
35	Niger	6,002,007,080
36	Plateau	5,154,059,937
	TOTAL	29,527,726,960

Table 9: Contributions to Nigeria's GDP [\$]

Reference: www.nigerianwatch.com/news/1420-diasporans-contribute-more-to-nigerias-gdp-than-34-of-its-36-states

Source: World Bank Report

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[The North] was left short of funds for its education developed; its well crafted catching up plans have, ever since the collapse of the first republic in 1966, been thwarted by underfunding from the centre and ill defined blanket national educational policies....Chap 5, Sec 3.10, 3.10.1, p. 22.*

**Presumed typo/spelling error - it should have read 'educational development'*

30. The North's current level of educational development is a consequence of the conscious decisions made by their leadership. Therefore, the claims made above are false. Okobiah [2002] provides some insights, as detailed below.
31. Islamic education was introduced and entrenched in the North with great influence, whilst Christianity - which was the herald of western formal education - had its influence in the Southern part of the country. Prior to the creation of the Southern and Northern Protectorates in 1900 and their subsequent amalgamation in 1914, the colonial administration had directed the Christian missionaries to limit their evangelical activities to the South and the non-Moslem or 'pagan' areas of the North, because the Moslems which dominated the Northern part of the country repelled the content and process of western education. Thus, before the political and administrative advantages of western education became very attractive and worthy of pursuit by the Moslems, the Southern Christians had laid durable and self-propelling foundations and achieved considerable progress far ahead of their Northern counter-parts [Okobiah, 2002].
32. Although some interest groups in the North have blamed the colonial administration for not having paid enough attention to the development of western education in the North, there are historical evidences to the contrary. Not only was western education repelled because of its

tenets, a number of fruitless efforts were made by the missionaries and the colonial administration to introduce schools with emphasis on nonreligious and moral instruction to replace the conventional religious instruction. Under the umbrella of the Church Missionary Society (C.M.S), the Sudan Interior Mission (S.I.M.), the Sudan United Mission (S.U.M.), the Roman Catholic Mission and the Cambridge University Missionary Party, several programmes were designed to facilitate the enlistment of the children of the Moslems to western form of education without necessarily aiming to convert them to Christianity.

For example, Dr. W.R. Miller of the Party Movement planned to establish schools whereby moral instruction would replace religious instruction for the children of the Emirs and their chiefs. The Emirs were solicited to send two children of their recognized families in the provinces to the school under the supervision of Dr. Miller. The school was to be experimented for a period of one year subject to a review by a joint committee of the Emirs. The school opened in 1907 in Zaria but none of the sons of the emirs from the provinces were present for enrolment. At the end, the Emir of Zaria had to send only fifteen children from some families within the town of Zaria. There were several cases of non-response to the programmes designed to enable the Northerners take advantage of the emergent western education [Okobiah, 2002].

33. Even if the case against the colonial masters was to be sustained what efforts had been made since the political independence of 50 years ago? The realization that there was educational imbalance between the North and South justified the argument by the Northerners that political independence should not be granted in the 1950's. However, it was the Southern states under the Action Group Political Party, in the Western Region that launched the first free primary education for its communities in 1955. In 1957, the Eastern Region launched a similar programme. These "singular" educational policies of both the then Western and Eastern Regions created further impetus for increased primary enrolment, which in turn triggered massive increase in secondary school enrolment of the 1960's and the chain effects of undergraduate enrolment of the 1970's to the advantage of the South. By 1960, when the primary school enrolment in the North was only 282,849 pupils, the figure for the South was approximately 2,629,770, accounting for 90.1% of the national, noting that the South had only an estimated 44.3% of the nation's total population, as at that time [Okobiah, 2002].
34. Before the Federal Government launched the Universal Primary Education in 1976, all the States, in the North and South were requested to submit their input needs to ensure successful take-off and sustenance of increased primary school enrolment. It is therefore a puzzle, that after 22 years of the Federal UPE Scheme, primary school enrolment in the North was still under 65% on the average with some states below 20% by 1998 [Okobiah, 2002].
35. The Federal Government then re-lunched another version of the scheme, Universal Basic Education in 1999 at Sokoto - the same state where the 1976 version was lunched. Was that an historical coincidence or a design to remind the people of their inability to accept western education? The answer is simple. Whereas in the South, community leaders and parents advocated that the government should build more schools, in the North the governments have failed to persuade parents to send their children to school [Okobiah, 2002].

See Table 10 below – an analysis of enrolments in primary and secondary schools and polytechnics in the North and South, between 1975 and 1990.

	Primary School Enrolment, 1975	Secondary School Enrolment, 1980	Secondary School Enrolment, 1996	*Nos. of Secondary School 1996	polytechnics admissions in 1998	**1990 Polytechnic students' enrolment
North	1,693,700	247,527	1.4m student, 52,000 teachers	2,419	Sokoto State - 37 students, Zamfara State - 12 students	976 from six states
South	6,167,000	1,747,046	2.9m students, with 105,756 teachers	4,049	Ogun State - 23,679 students, Oyo State - 15,695 students	73,916 from six states

Table 10

*These statistical differentials and imbalance have since tripled over the years.

**As for the, the gap between the North and South in total university enrolment was 34,351 and by 1999, the gap had increased to 129,629.

Source: Okobiah, 2002 in Obielumani, 2008.

36. To bridge this educational gaps and differences, quota systems was introduced by the federal Government. An example is the JAMB Quota System, where;
- 30% of the total admission was allocated to catchment areas
 - 40% to merit
 - 20% to 'educationally disadvantaged' groups and
 - 10% to university discretion [Obielumani, 2008]

Adeyemi (2001) in his study on *"equality of access and catchments area factor in university admission in Nigeria"* was of the opinion that the catchment area policy for admissions into Nigerian higher institutions of learning should be maintained because it is aimed genuinely at balancing the educational imbalance between the North and South [Obielumani, 2008]. However, Professor Sarror, a former Vice-Chancellor of Ahmadu Bello University was reported in the *National Concord* newspaper of Friday, June 3rd, 1994 as saying that eligible candidates in the Northern states could not fill up the quota for catchment area. He further said that *"in most cases, the educationally disadvantaged states could not present qualified candidates to fill up their 20% quota because all the candidates have been absorbed in the catchment area quota"*. This has led to a situation in the words of Adeyemi (2001) *"where some universities are under-enrolled while some are over-populated, thus leading to under-utilization and over-utilization of resources respectively"*. The rational question arising from this is: must some sections of the country stagnate educationally while other sections are not moving? [Obielumani, 2008].

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The concentration of all major developmental projects in the South led to the demise of all of the North's industries... Chap 5, Sec 3.12, p. 22.

37. The social and economic development of a nation requires a strategic focus on promoting economic development, economic growth and structural change, plus the improvement of the potential for the mass of the population, for example, through health, education and infrastructural facilities/amenities - using public and private channels [Bell, 1987]. All these are evident in the governance of the old Western Region, driven by its astute leadership and not by any acclaimed concentration of government projects. Some of the testimonies to this assertion - between 1954 and 1959 - are;
- The establishment of one of the most efficiently run civil service in the Common Wealth
 - A revered judicial system
 - The development of the first industrial estate in Africa
 - Provision of free and efficient health care delivery system
 - Establishment of the first radio and television stations in Africa
 - Provision of free education at all levels with an effective scholarship scheme
 - The construction of the first international stadium in Africa.
38. The fact of history is that the North had attempted to hold back the development in and of the Southern Region. As examples, during General Muritala Muhammad's regime, the federal government took over the radio and television stations, Ibadan Stadium and tertiary institutions that were established by the Western Region - with Gen Murtala claiming that these were done to ensure "uniform development" [source: nairaland.com/339618/Nigeria-destroyed-progress-yorubas].
39. Therefore, that there are major development in the South are testimonies and outcome of visionary leadership and people. The current and ongoing transformations being experienced at Lagos, Ondo, Oyo, Ogun, Osun and Ekiti States, are indications of this.

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It is very important to note the other supreme sacrifices the North made to the making of the Nigerian Federation: the acceptance by the North in creating 12 States at the first instance, later 19 states, 21 states, 30 states and eventually 36 states in Nigeria plus the FCT even though the population and land mass of the North by far exceed that of the South... Chap 5, Sec 3.14 & 3.14.1, p. 23.

40. States are important variables in a federation and a prerequisite for its existence [Noser, 1975 in Danmole & Aghalino, 1995]. Therefore, states' creation in Nigeria is not a 'supreme sacrifice' by any of the ethnic nationality or Region.

41. Before the amalgamation of Nigeria in 1914, C.L. Temple wanted the Nigerian space to be divided into units of area and population sizes which can be effectively administered by one officer. While Temple was not directly advocating for creation of states, he wanted Nigeria to split into units that could be easily administered by the colonial government. However, the idea of state creation in Nigeria was mooted by E.D. Morel, as soon as the Northern and Southern Protectorates were amalgamated. Kirk Greene, [1968 in Danmole & Aghalino, 1995]. These British officials – Temple and Morel – were perhaps informed by the size and heterogeneous nature of the country. Morel also noted that the division of the country into various units would probably ensure a sense of unity among various groups. [Morel, 1968 in Danmole & Aghalino, 1995]. The idea of dividing Nigeria into various units was rejected by Lugard who preferred the division of the country into two – the Northern and Southern Provinces, to remove the Northern financial burden from the British Empire and hang it on the neck of a prosperous Protectorate – the South.
42. In 1939, the Southern provinces were divided into two – the Eastern and Western Provinces – by the colonial administration, because of what was termed ‘ethnographic and communication problems’. The Northern Provinces had similar ‘problems’, but the boundaries of the Provinces remained untouched. This action, it is argued, eventually led to imbalance in the political structure of Nigeria [Danmole & Aghalino, 1995].
43. It is claimed that military governments in Nigeria used states’ creation to stabilize their administration whilst political leaders use it for political engineering [Danmole & Aghalino, 1995]. In May 1967, Gen. Yakubu Gowon created 12 states out of the existing four regions. This was a strategy to weaken secessionist tendencies that almost disintegrated the country. The creation of states by Gowon, it was claimed, enhanced the unity of Nigeria behind the federal government especially during the civil war – 1967 to 1970 [Danmole & Aghalino, 1995].
44. In creating 12 states, Gowon’s administration emphasized the following criteria: recognition of federal principles, geographical contiguity, administrative convenience, economic viability and uniformity in the process. Geographical contiguity and administrative convenience were further informed by historical connection of the states with a view to fostering a sense of oneness. It is noteworthy that these criteria were not fully and effectively applied, as the many Northern states created failed – and to date still fail – the economic viability and geographical contiguity tests.
45. The Murtala/Obasanjo regime inaugurated a panel headed by Justice Ayo Irikefe, in August 1975. The panel held sessions at various locations of Nigeria and received representation from individuals and groups regarding the need for states’ creation. The panel’s recommendations influenced the creation of 19 states in February 1976 with a new Federal Capital territory in Abuja – again in the North!
46. Babangida set up the *Political Bureau* in 1986 to provide a political blue print for Nigeria. 2 states were created in 1987 [Katisna and Akwa Ibom] and additional 9 states created in August 27th 1991. Gen. Sani Abacha created additional six states in 1996, which brought the current number of states to 36.

47. Noting the creation of states in Nigeria, every historical landmark is indicative that states' creation exercises in Nigeria have always been mostly to the advantage North and less to the advantage of the Yoruba - for example, as our kith and kin in Kogi and Kwara states are now part of the North East Region. Today, the North has 19 of the 36 states of the federation, plus the FCT. Hence, the claim of 'supreme sacrifice' by the North appears with regards to state creation is illusory.

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The funding of the civil war was entirely done by the North at great sacrifice to its well being, at the expense of investment in human and economic development of the entire Region. The North sold forward all its groundnut and cotton for a number of years, risking forward delivery contract of three years for all its agricultural produce to prosecute the civil war....Chap 5, Sec 3.14.3, p. 23. The North supplied more than 80%-90% of the arms and men that executed the civil war... Chap 5, Sec 3.14.4, p. 23.

48. These claims are false.

49. Recruitment of soldiers into the Nigerian Army was based on ethnic quota system. Under this system, Northern Nigeria was allocated a disproportionate 60%, Eastern and Western Nigeria 15% each and Mid - Western Nigeria 10%. This was done to encourage the Northerners who had not been interested in joining the army initially and to ensure that the numbers from the North catches up with [and then surpass] that from other Regions. The standard of entry into the army was well lowered to favor the Northerners. The standards fell within the Army and the soldiers became more politically conscious. Madiebo pointed out that "in order to ensure the loyalty of the military thus established the criterion for promotion and advancement was based more on political considerations than efficiency or competence" [Atofarati, 1992; 2:10].

50. Yoruba people constituted most of the high-ranked officers of the Nigerian Army during the civil war. It is a fact of history that the 3rd Marine Commando which won the Civil war was led by Military Officers of Yoruba extraction; Adekunle Fajuyi, Olusegun Obasanjo and Alani Akinrinade and a host of brave others.

51. Gen. Gowon also launched an offensive into Biafra south from the Niger Delta using the bulk of the Lagos Garrison command under Colonel Benjamin Adekunke - a.k.a. Black Scorpion - to form the 3rd Infantry Division [which was later renamed as the 3rd Marine Commando]. As the war continued, the Nigerian Army recruited amongst a wider area, including the Yoruba, Itshekiri, Urhobo, Edo, Ijaw etc. Four battalions of the Nigerian 2nd Infantry Division were needed to drive the Biafrans back and eliminate their territorial gains made during the offensive. On October 17, 1967 Nigerians invaded Calabar led by the "Black Scorpion", Benjamin Adekunle while the Biafrans were led by Col. Ogbu Ogi, who was responsible for controlling the area between Calabar and Opobo, and Lynn Garrison a foreign mercenary. The Biafrans came under immediate fire from the water and the air. For the next two days Biafran stations and military supplies were bombarded by the Nigerian air force. That same day Lynn Garrison reached

Calabar but came under immediate fire by federal troops. By October 20, Garrison's forces withdrew from the battle while Col. Ogi officially surrendered to Gen. Adekunle.

52. Intelligence won the civil war. It was Chief Obafemi Awolowo's unmatched wisdom, sound intelligence and credible economic policy provided a foundation for the winning of the civil war. Chief Obafemi Awolowo provided a detailed account of how the civil war was funded in 29-page lecture delivered in 1970, titled: *'The Financing of the Civil War and the Implication from the Future of the Nigeria Economy'*. He stated that alongside other economic policies and measures, the three major ones were that "...we introduced capital gain tax at a modest rate of 20%. We imposed terminal dues on all ships evacuating oil from our ports...the bulk of the Treasury bill and certificates issued up to the end of the war - £240.3 million out of £253 million was taken up by the commercial banks and the rest of the private sector"[Awolowo, 1970; p.13].

Stating how the North could not contribute to the national purse at the time of the civil war, Awolowo stated that "...though we still had the export products from the rest of the country at our disposal, the dislocation of the railway transportation constituted a serious obstacle to the movement of produce from the Northern parts of the country to the ports. Another challenge which bedeviled the economy of the North at the time of the civil war was that for many years past, Marketing Board operations throughout the country were financed by a consortium of banks. But in 1968, for reasons which we do not need to go into here now, they refused to provide cash advances for the Northern Marketing Board and the newly established South-Eastern state marketing board. In the result the two Marketing Boards were unable to operate and make purchases. Producers in the North were distressed" [ibid, p. 17].

Awolowo stated that as a result of the above simple financial economics, "...we were able to provide £230.8 million local currency and £70.8 million in foreign exchange to finance the civil war. We were also able, as a result to survive the strains, the stresses, and the exigencies of the war, without a blemish to our national honour and pride, and without any corrosion of our sovereignty and self confidence" [ibid. p.20].

During the war I saw to it that the revenue which was due to the Iboland - South Eastern State they call it, at that time...I kept it, I saved the money for them. And when they were liberated I handed over the money to them - millions. I saw to it that subvention was given to them at the rate of 990,000 pounds every month.

I didn't go to the Executive Council to ask for support, or for approval because I knew if I went to the Executive Council at that time the subvention would not be approved because there were more enemies in the Executive Council for the Ibos than friends. And since I wasn't going to take a percentage from what I was going to give them, and I knew what I was doing what was right, I wanted the states to survive, I kept on giving the subvention - 990,000 almost a million, every month, and I did that for other states of course - South Eastern State, North Central State, Kwara and so on.

I wanted to be there and see things for myself, bear in mind that Gowon himself did not go there at that time, it was after the war was over that he donned himself up in various military dresses - Air force dress, Army dress and so on, and went to the war torn areas. But I went and some people tried to frighten me out of my goal ...so I went.

Extract from an interview granted to an agency reporter - Punch newspaper, Monday, October 8, 2012; My role in the civil war

Box C

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In fact, since the current democratic dispensation...in 1999...there has been systematic dismantling of the North and jettisoning of justice and fairness and commitment to achieving a balanced federation. Thus for example...the complete disregard to federal character in appointment of senior personnel of federal agencies and establishments...Chap 5, Sec 3.17, pp. 23 & 24.

53. This claim is a fallacy
54. For example, an analysis of new projects proposed by the Federal Ministry of Water Resources in 2013 showed that South West was largely neglected in the allocation of the projects. Out of capital projects of about N30bn, the three zones of the North has a share of approximately 80%, while the three Southern zones shared 20%, of which less than 2% would be spent in the South West. Of over 30 new irrigation projects proposed in the 2014 budget, only two are located in the South West. The two, lower and middle Ogun, however, had only design funding of less than N10 million, in contrast to similar new irrigation projects in Kaduna, Kano and Yobe, to which over N1.2 billion was allocated. Of the 41 new earth dam projects proposed by the Ministry, South West had only one at Ile-Ife, Osun State. While the Ile-Ife dam had only N100 million allocated to it, similar projects located in the Middle Belt and core North had between N250 million to over N500 million allocated to them in the next fiscal year [Tribune Newspaper, 27th December, 2014].
55. There is verifiable evidence that most routine appointments and recruitments into the public service are more to the benefit of the Northerners. For instance, out of the 792 cadet officers recruited in 2013 for training at the Custom Training College (CTC) in Kano, only 45 cadets were recruited from the 6 South West States of Nigeria, compared with 263 cadets recruited from the North West of Nigeria. In the same recruitment exercise, the figures are - 168-North Central Zone, 157-North East, 91 South South, 68-South Eastern [Afenifere Renewal Group; 2013 *State of the nation address*].
56. Out of the 14 people [Presidents and their equivalent - military and civilian] that have ruled Nigeria since independence, 9 of them are from the North - see *Table 9*. Nigeria has been ruled 65% since independence by people from Northern extraction.
 - South East: 6 years, 337 days
 - South South: 4 years, 2 days [as at 6th May, 2014]
 - South West: 11 years, 341 days

 - North East: 6 years, 160 days
 - North West: 13 years 144 days
 - North Central: 17 years 351 days

Also See *Table 11* below.

	Names	Took Office	Left Office	Duration of Reign	Geo-political Zone of origin
1.	Dr. Nnamdi Azikiwe/ Alh. Tafawa Balewa	16 th Nov. 1960	16 Jan, 1966	6years 160days	South East North East
2.	Major Gen. Aguiyi Ironsi	16 th Jan, 1966	12 th July, 1966	177days	South East
3.	Gen. Yakubu Gowon	1 st Aug, 1966	29 th July, 1975	8years 362days	North Central
4.	Gen. Murtala Mohammed	29 th July, 1975	13 th Feb. 1976	199days	North West
5.	Major Gen. Olusegun Obasanjo	16 th Jan, 1976	1 Oct, 1979	3years 258years	South West
6.	Shehu Shagari	1 st Oct, 1979	31 st Dec, 1983	4 years 91days	North West
7.	Major Gen. Muhammadu Buhari	31 st Dec. 1983	27 th August, 1985	1 years 239days	North West
8.	Gen. Ibrahim Babangida	27 th Aug, 1985	26 th August 1993	7years 364days	North Central
9.	Ernest Shonekan	26 th Aug, 1993	7 th Nov, 1993	83 days	South West
10.	Gen Sanni Abacha	17 th Nov, 1993	8 th Jun, 1998	4years 203days	North West
11.	Gen. Abdulsalami Abubakar	8 th Jun, 1998	29 th May, 1999	355days	North Central
12.	Olusegun Obasanjo	29 th May, 1999	29 th May, 2009	8years	South West
13.	Umar Musa Yar' Adua	29 th May, 2009	5 th May, 2010	2years 341days	North West
14	Goodluck Jonathan	5 th May, 2010	Incumbent	4 years 2 days as @ May 6, 2014	South South

Table 11: Historical Distribution of the Office of the Presidents/Heads of State among the Six Geo-Political Zones in Nigeria
Source: nigeriahistory.com; retrieved 6 May 2014

57. Of the current Federal Permanent secretaries, 49% of them are Northerners – see Table 12 below.

s/n	Name	Ministries	State of Origin
1	Dr. M. Nwaobiala	OHCSF-MO/Special Duties	Abia State
2	Mr. Henry Akpan	Ministry of Youth Development	Oyo state
3	Alh. Mohammed Abbas	OSGF-Political Affairs	Kano State
4	Pro. S. Ogamdi	Labour & Productivity	Delta state
5	Mr. I.G. Mahe	Min. Culture and Tourism	Kano State
6	Dr. (Mrs) A.J. Awosika	OHCSF – CMO	Delta State
7	Goni Musa Sheik	Min. of Petroleum Resources	Borno State
8	Dauda Kigbu	Min. of Mines and steel	Niger State
9	Mrs. Fatima B. Akande Bamidele	Min. of Interior	Oyo State
10	Anastasia Mabi Daniel-Nwaobia	Min. of Finance	Plateau State
11	Dr. Jamila Shu'ara	Min. of Aviation	Kano State
12	Mr. Linus Awute	OSGF – GSO	Delta State
13	Engr. Maagaji	OSGF – EAO	Kano State
14	Amb Alhassan John Gana	OSGF – CS	Niger state
15	Engr. Goni Sheik	OSGF – Ecological Fund	Kano State
16	Alh. Ibrahim G. Mahe	OSGF – SSO	Kano state
17	Dr. Henry E.M. Akpan	OSGF – Special Duties	Akwa Ibom
18	Pius J. Mayor	OHCSF CSO	Awka Ibom
19	S. O. Willoughby	OHCSF MDO	Delta State
20	Charles Bonat	OHCSF ERO	Kaduna
21	Mr. Dauda Kigbu	OHCSF BPSR	Bauchi state
22	Martin Uhomoibhi	Min. of Foreign Affairs	Rivers State
23	Mr. Taye Haruna	Min. of Environment	Ondo State
24	Engr. John Obinna	FCTA	Imo State
25	Dr. Ibrahim J. Dauda	State House	Gombe State

26	Mrs. Ibukun Odusote	Min. of Agriculture & Rural Dev	Ogun state
27	Mrs. Winifred Oyo-Ita	Min. of Science and Technology	Bayelsa state
28	Amb. Godknows Boladei Igali	Min. of Power	Bayelsa State
29	O.A Afolabi	Min. of Education	Osun State
30	Abdulkadir Musa Fari	FCSC	Kaduna State
31	Dr. A.K Mohammed	Min. of Commerce and Industry	Kano State
32	Dr. Habiba Muda Lawal	Min. of Women Affairs	Bauchi State
33	Mr. George Afamefuna Ossi	Police service Commission	Ebonyi state
34	Dr. Tunji Olaopa	Min. of Information Communication	Oyo State
35	Abdulahi Yola	Min. of Justice	Kano state
36	Engr. Nebolisa N. Emordi	Min. of Transport	Rivers State
37	Dr. E.O Oyemomi	Min. of Defence	Osun State
38	Mr Linus Awute	Min. of Health	Delta State
39	Dr. James N. Obiegbu	Min. of Police Affairs	Imo state
40	Mohamed Barsha	Min. of Niger Delta	Bauchi State
41	Dr. Abubakar Koro Mohammed	Min. of works	Kwara State
42	Alh. Mahe Ibrahim	Min. of Housing and Urban Dev	Kwara State
43	Baba Umar Fanik OON	Min. of Water Resources	Kano State

Table 12: Permanent Secretaries in Nigeria as of March 2014; retrieved 8th May, 2014.
Source: from each of the ministries' website.

58. To now claim 'a systematic dismantling of the North' and unequal access to power is falsity.

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The North has remained an open space and the preferred Region for settlements for all citizens, exerting pressure on the land, gradually diminishing a valuable resource of the North in terms of alternative more productive activities [e.g. modern farming].....Chap 5, Sec 7.3.3, p. 29.

59. The claim above is an illusory fallacy.

60. For example, data from the 2012 *Central Bank Annual Report* indicates that 77% of the top 100 Non-Oil Exporters in Nigeria are located in the Southern part of Nigeria. See *Table 13* below.

S/N	Exporter	FOB Value (USD)	Exported Products	Destination	Location
1	Olam Nigeria Limited	369,674,654.05	Nigerian Sesame Seeds (HPS), Good Fermented Superior Grade Nigerian Cocoa Beans	Japan, Germany, US, Netherlands, Italy, Syria, Spain, Turkey, UK, China & Greece	Lagos
2	Unique Leather Finishing Co Limited	137,776,528.93	Finished Leather (Goat and Sheep Skins) Grades 1, 2, 3 and 4	Italy	Kano
3	Armajaro Nigeria Limited	84,986,831.92	cotton lints, cocoa beans	Indonesia, Germany	Lagos
4	Mamuda Industries (Nig) Limited	82,289,313.00	Finished Leather	Italy	Kano
5	British American Tobacco Nigeria Limited	77,670,106.39	Rothmans KS Niger Cigarettes, Craven A FF Niger Cigarettes, Craven A FF, Rothmans KS, Concorde Menthol Benin Cigarettes, Concorde FF & Menthol, Rothmans KS Benin Cigarettes, Rothmans Royals/King-Size, Concorde FF/Menthol and Craven A FF (Togo), Dunhill International and Craven A Lights Cote D'Ivoire Cigarettes, Various Brand Of Cigarettes (Ghana), London FF and Rothmans KS Ghana & Pall Mall FF 10S/Menthol 10S Ghana Cigarettes	Niger, Benin, Togo, Côte D'Ivoire & Ghana	Lagos
6	Bolawole Enterprises Nig Limited	60,109,479.40	Good Fermented Nigerian Cocoa Beans (Crop 2011)	Netherlands & Switzerland	Lagos
7	Fata Tanning Limited	59,878,113.45	Finished Goat and Sheep Leather A-1021	Spain, Portugal, Italy, Turkey & China	Lagos
8	Rubber Estates Nigeria Limited	56,925,772.94	Technically Specified Natural Rubber (TSNR) Processed RENL 10 & 20	India, Italy, Poland, Netherlands, Turkey, India, France, Spain & Brazil	Edo
9	West African Tannery Company	55,412,924.40	Finished Goat and Sheep Leather	Italy, China & India	Ogun
10	Imoniyame Holdings Limited	54,902,977.90	Nigerian Processed Crumb Rubber (TSR 20)	Spain, United Kingdom, Canada, Columbia & Netherlands	Lagos
11	Notore Chemical Industries Limited	45,546,468.63	Fully Refrigerated Anhydrous Ammonia & Fertilizer - Urea Granular	Morocco & Uruguay	Rivers
12	Saro Agro Allied Limited	43,702,947.75	Nigerian Origin Dried Cocoa Beans	Netherlands	Lagos
13	Multitan Limited	36,130,906.24	Sheep Bompai Crust Natural, Sheep Bompai Crust Black, Sheep and Goat Crust (TR Grade)	Italy & United Kingdom	Kano
14	Agro Traders Limited	34,885,541.58	Nigerian Raw Cocoa Beans	Netherlands & Germany	Ondo
15	Everest Metal Nigeria Limited	33,692,106.44	Aluminium Alloy Ingots - AD12.1 & Remelted Lead Ingots	Japan & India	Lagos
16	Dansa Food Processing Co. Ltd	32,113,252.25	Gum Arabis	France & Germany	Lagos
17	Atlantic Shrimpers Limited	31,207,419.80	Frozen Shrimps and Crabs, Seafrozen Swimming Crab Claw (Callinectes Species)	Netherlands, China (Taiwan)	Lagos
18	West African Rubber Products (Nig) Limited	31,128,972.38	Assorted Bathroom Slippers	The Republic Of Congo, Togo	Lagos
19	West African Cotton Co Limited	29,825,825.44	Nigerian Ginned Cotton Lint	Indonesia & Vietnam	Lagos
20	Sun and Sand Industries Limited	28,974,182.00	Lead Tin Alloy & Aluminium Alloys	United Arab Emirates (UAE) & Japan	Ogun
21	De United Foods Industries Limited	25,034,063.35	Noodles Onion Chicken and Chicken Flavour Regular (70G 40 & 70G)	Ghana	Lagos
22	The Okomu Oil Palm Company Plc	24,762,454.81	Nigerian Processed Natural Rubber (Noko 10 Spot) & Natural Rubber	Malaysia, United States Of America, Germany, Spain	Lagos

				& Italy	
23	Tulip Cocoa Processing Limited	23,219,931.90	Nigerian Pure Prime Pressed Cocoa Butter, Nigerian Cocoa Shell, Nigerian Cocoa Cake & Cocoa Dust and Liqour	Spain, China & Netherlands	Ogun
24	Starlink Global and Ideal Limited	22,662,225.16	Fully Fermented Nigerian Raw Cocoa Beans & Nigerian Raw Cocoa Beans	Malaysia, Netherlands & Germany	Lagos
25	AIS Trades & Industries Limited	22,375,398.95	Nigerian Sesame Seeds (Maiduguri Type) & Nigerian Dried Hibiscus Flower	Turkey, Japan & Mexico	Lagos
26	Vakorede Nig Ltd	21,933,609.90	Nigerian Sesame Seeds	Turkey & Vietnam	Lagos
27	Kimatrai Nigeria Limited	21,403,670.40	Nigerian process natural rubber	UK, India, Italy, South Africa.	Lagos
28	MINL Limited	21,187,250.75	Aluminum Corrugated Roofing Sheets & Aluminum Alloy Ingot	Japan & Ghana	Lagos
29	Enghuat Industries Limited	19,328,752.80	Nigerian Processed Rubber (TSR 10)	Germany, Ukraine, Belarus & China	Lagos
30	Maviga West Africa Limited	19,114,722.75	Nigerian Cleaned Sesame Seeds (Crop 2011) & Nigerian Dried Split Ginger (Crop 2011)	Japan, Saudi Arabia, China, Egypt & Syria	Lagos
31	Star Seed Nigeria Limited	17,454,650.51	Polished Natural Sesame Seeds (Maiduguri, Bauchi, Benue & Kano Type)-Season2011/2012 - Purity 99% Min, Nigerian Hibiscus Flower (HPS Quality) New Crop 2011/2012, Nigerian Dried Split Ginger (HPS Quality) New Crop 2011/2012	Turkey, Mexico, Brazil, Netherlands, Syria & Jordan	Kano
32	Hakan Agro Nig ltd	17,361,748.60	Nigerian Sesame Seeds	Turkey	Lagos
33	RMM Global Company Limited	16,243,674.75	Nigerian White Hulled Sesame Seeds, Double Optically Sorted Premium Grade Sesame Seeds (Crop 2011-2012) Bauchi Type, Nigerian Hibiscus Flowers (New Crop 2011/2012), Nigerian Gum Arabic (Grade One), Nigerian Natural Sesame Seeds Benue Type (Crop 2011/2012), Nigerian Natural Whitish Sesame Seeds Maiduguri Type - Crop 2011/2012, Nigerian Hibiscus Siftings (Crop 2010/2011)	United Arab Emirates (UAE), Lebanon, Jordan, Japan, Mexico, Turkey & Germany	Lagos
34	Yara Commodities Limited	15,212,588.92	Nigerian Raw Cocoa Beans	Netherlands	Lagos
35	Asia Plastics Industry (Nigeria) Limited	14,645,985.97	Assorted Eva Slippers & Cut Sole and PVC Rope	Central African Republic, Niger & Chad	Lagos
36	Beta Glass Plc	14,410,631.72	Empty (300ML) Multiproduct Bottles	Guinea, Ghana & Sierra Leon	Lagos
37	Stanmark Cocoa Processing Co. Limited	13,829,687.42	Nigerian Cocoa Butter & Alkalised Cocoa Cake	South Africa, Spain, Germany, Netherlands & UK	Lagos
38	PZ Cussons Nigeria Plc	13,429,423.44	Nunu Milk Evaporated and Powder, Jet Detergent, CB Jelly and Robb Ointment/Inhaler, Cosmetics, Refrigerator, Stabilizer, Washing Machine and A/C	Togo, Ghana & Gabon	Lagos
39	Plantation Industry Limited	13,271,342.51	Nigerian Pure Primed Pressed Cocoa Butter & Nigerian Cocoa Cake	Spain & Germany	Ondo
40	Kanotan S. A. Limited	13,015,657.56	Processed Sheep Crust and Goat Suede Leather	Spain & China	Kano
41	Sfurna Global Limited	12,292,970.64	Aluminum Alloy Ingot - ADC 12	Malaysia & India	Lagos
42	Angel Spinning & Dyeing Limited	12,202,849.08	Textile Fabrics (Wax Print) 100% Cotton	The Democratic Republic of Congo	Kano
43	Gongoni Company Limited	12,150,131.11	Insecticides, Rambo Aerosol Insecticide 300ML (1 X 24), Gaslitter Refill and Soap	Côte D'Ivoire, Ghana & Gabon	Kano

44	Etc Agro Company Nigeria Limited	12,139,104.20	Sesame Seeds	Japan	Lagos
45	Multi-Trex Integrated Foods Plc.	12,095,598.28	Nigerian Pure Prime Pressed Cocoa Butter	Netherlands	Ogun
46	New Star Metal Int. Limited	11,227,165.99	Copper Ingots	China, India	Lagos
47	Loquat Classic Nigeria Limited	10,373,942.42	Nigerian Hibiscus Flowers (New Crop 2011/2012), Nigerian Sesame Seeds (New Crop2011/2012) Admixture	Mexico & Egypt	Kano
48	Olatunde International Limited	10,290,557.26	Good Fermented Nigerian Cocoa Beans (Crop 2011)	Germany	Ondo
49	Friesland Campina Wamaco Nigeria Plc	10,227,253.98	Full Cream Unsweetened Evaporated Milk Peak (24 X 170G) Tins	Ghana	Lagos
50	Nestle Nigeria Plc	9,807,568.57	Maggi Crevette Tab 24 (60 X 10G) & Maggi Crayfish Tablet 24(60 X 10G)	Togo, Benin & Ghana	Lagos
51	Viva Metal & Plastics Industries Limited	9,581,368.00	Assorted Polybags	Central African Republic, Niger & Chad	Lagos
52	Vital Products Ltd	9,381,659.80	vital tomato paste	Benin	Lagos
53	Sapele Integrated Industries Limited	9,269,366.40	Nigerian Specified Rubber (NSR 10)	Spain	Delta
54	Guinness Nigeria Plc	8,667,263.48	Stout-325ML and 600ML (Fes, Small and Large Bottles)	United Kingdom	Lagos
55	Decent Bag Industries Limited	8,392,745.50	Assorted polybags N'djamena,	Chad	Lagos
56	Unilever Nigeria Plc	7,872,720.30	Close Up Menthol Chill Toothpaste (8MI X 240 & 100 X 50) & New Sunlight Multiactive Detergent Powder (250G X 40,500G X 12 and 1Kg X 10)	Côte D'Ivoire	Lagos
57	Alkem Nigeria Limited	7,798,173.76	Polyester Staple Fibre	Germany & United Kingdom	Lagos
58	Lela Agro Industries Limited	7,706,000.00	woven sacks Dosso	Niger	Kano
59	Sodexmines Nigeria Limited	7,614,342.80	Nigerian Finished Sheep and Goat Skins Leather	Malaysia	Lagos
60	Armada International Ltd	7,501,701.80	100 X 100 MM Billets	Cameroon & Ghana	Lagos
61	Standard Plastics Industry (Nig.) Ltd	6,949,440.58	Assorted Eva Slippers Centra	African Republic, Chad & Niger	Kano
62	B & B Leather Limited	6,870,250.18	Nigerian Finished Sheep and Goat Skins Leather	Italy	Kaduna
63	Orc Fishing & Food Processing Limited	6,671,442.40	Various Processed Shrimps and Crab Claws	Netherlands & France	Lagos
64	Eastern Metals Limited	6,442,098.72	Remelted Lead Ingots	Thailand	Delta
65	Olokun (Pisces) Limited	6,273,158.40	Frozen Shrimps Tiger, Sole Fillets and Crab Claws Clusters	Belgium	Lagos
66	Tan Agro Limited	6,162,013.32	sesame Seeds, shea nuts	Japan, Benin, China, Singapore	Lagos
67	Spintex Mills (Nigeria) Limited	6,143,046.14	Cotton Yarn NE 16/1 OE Weaving Raw White	Portugal, Egypt, Portugal, Poland, Portugal, Spain & Portugal	Lagos
68	Pamol (Nigeria) Limited	6,009,091.20	Nigerian Natural Crumb Rubber (TSR 10) & Technically Specified Natural Rubber (TSR 10)	United Kingdom & Ukraine	Lagos
69	Union Auto Parts Manufacturing Co. Limited	5,338,735.96	Lead ingots	India, South Korea	Anambra
70	Standard Footwear (Nigeria) Limited.	5,197,328.73	Assorted Beachcombers	Central African Republic & Chad	Lagos
71	Frigoglass Industries (Nig)	4,981,781.79	Pieces of free crowns	Doula, Cameroun	Oyo

	Limited				
72	African Textile Manufacturers Limited	4,545,450.00	100% Cotton Printed Fabrics	France & Togo	Kano
73	Mel-Tech West Africa Limited	4,459,231.63	Copper Ingots	China	Ogun
74	International Polymer Systems Ltd	4,206,384.00	Nigeria processed crumb rubber	China, United Kingdom	Lagos
75	Nosak Distilleries Limited	4,116,638.69	Litres Of Extra Neutral Ethyl Alcohol 96.0% V/V (Drums & Kegs)	Cameroon	Lagos
76	Precise Saviour Industries Limited	3,889,110.00	Precise Saviour Industries Limited	India	Lagos
77	Banarly (Nigeria) Limited	3,740,255.03	Frozen shrimps, Tiger, white, puds & sole	Spain, Belgium & France	Lagos
78	M.U.R.G Company Nigeria Limited	3,448,926.15	Sesame seeds, cotton	China	Lagos
79	Z - Tannery Limited	3,442,867.73	Processed crust sheep leather	Italy	Kano
80	Passco Global Allied Limited	3,413,051.00	Aluminium Ingot	Mumbai, India	Kano
81	Mst Investment Co Limited	3,241,337.50	Nigerian Peeled Sesame Seed	Syria	Kaduna
82	Chi Limited	3,071,895.10	Dairy Products	Accra, Ghana	Lagos
83	Reckitt Benckiser Nigeria Limited	2,968,593.01	Soap Noodles (Natural Soap)& Dettol Liquid (Various Sizes)	South Africa & Ghana	Lagos
84	Sim International Import & Export Co. Limited	2,938,832.20	Nigeria sim cotton Qingdao	China	Lagos
85	Karflex Fisheries Limited	2,794,068.19	Sea frozen shrimps & crabs	Netherland	Lagos
86	Cybele Cosmetics Limited	2,661,023.95	Powder perfume	Congo, Sudan	Lagos
87	Omas Commodities Resources Nigeria Limited	2,548,954.00	Cocoa beans	Netherland	Ondo
88	Rom Oil Mills Limited	2,364,428.62	Nigerian Palm kernel cake	Amsterdam, Abidjan, Cote D'voire	Oyo
89	Kolorkote Nigeria Limited	1,869,909.33	Coated Aluminium Coils (Bobine Aluminium Prelaquees) & Oven Baked Colour Coated Diamond Embossed Aluminium Coils	Ghana & Benin	Ogun
90	Prima Corporation Limited	1,422,738.85	Petroluem Proforma	Tema, Ghana	Lagos
91	White Gold Ginnery Nig. Ltd	1,352,554.46	Finished leather	Italy	Kano
92	Courtyard Farms Limited	1,236,980.00	Raw cocoa beans	Netherland	Ondo
93	Sucden Cocoa Nigeria Limited	1,139,889.28	Cocoa beans	Netherland	Lagos
94	Metal Africa Steel Products Limited	1,069,288.00	Zinc.	India	Ogun
95	Phoenix Agro Oil Limited	929,411.64	Aluminium Aloooy ingots	India	Lagos
96	Superior Metal Manufacturing Co. Limited	786,199.50	Zinc dross	India	Kogi
97	Almahmudiyya Integrated Resources Limited	558,030.00	Sesame seeds	Egypt.	Abuja
98	Thundhey Global Resources Limited	530,600.00	Dried Hibiscus flower	Mexico.	Lagos
99	Criswel Equity Nigeria Limited	427,850.00	Raw cocoa beans	Malaysia	Ondo
100	Qualitec Industries	382,700.00	Aluminium ingot	China	Lagos

Limited				
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Table 13: Top 100 Non-Oil Exporters in Nigeria in 2012
Source: CBN Annual Report, 2012

61. This example is a clear indication that the South is a better attraction for business - local and foreign - as a result of the commendable level of social and economic development of the space plus the people's strategic focus on promoting economic development, economic growth and structural change.
62. Citing some South West specifics, the Region has;
- Over 60% of Nigeria's industrial capacity and approximately 60% of the country's banking assets plus 67% of its insurance assets
 - Two of Nigeria's most important deep seaports - Lagos Port Complex, Apapa & Tin Can Island - handling over 100 million tonnes of goods p.a. plus land borders that accounts for 60% of the trading and commercial activities in Nigeria
 - The most performing non-oil sectors of the economy, which include telecommunications [32], building and construction [12.5%], solid minerals [12.5%], hotel and restaurants [12.5%], real estate [10.4%] and business services [9.7%]
 - A financial services infrastructure that includes 22 national commercial banking institutions, 20 finance companies, 20 primary mortgage institutions, 2 merchant banks, 20 micro-finance banks and 5 development finance institutions, with extensive network of branches, and most significant operations in Nigeria [as at May 2013].
 - One of the fastest growing economies in the world, which is of comparative size to other national economies.
 - The most conducive and safest part of the country for investors and visitors. Of the top 20 cities that **McKinsey** has identified as growth hot spots for companies targeting young, entry level consumers, **Lagos** and **Ibadan** are included in the list, alongside other urban centres such as Dar Es-Salaam, Ouagadougou, Kampala and Lusaka.

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Nigeria is de facto two countries of Northern and Southern Nigeria....Chap 7, Sec 1.1, p. 32.

63. The 1999 Nigerian Constitution, states inter alia;

2 [2] *Nigeria shall be a federation consisting of States and a Federal Capital Territory*

...and that

3[1] *There shall be 36 states in Nigeria, that is to say, Abia, Adamawa, Akwa Ibom, Anambra, Bauchi, Bayelsa, Benue, Borno, Cross River, Delta, Ebonyi, Edo, Ekiti, Enugu, Gombe, Imo, Jigawa, Kaduna, Kano, Katsina, Kebbi, Kogi, Kwara, Lagos, Nassarawa, Niger, Ogun, Ondo, Osun, Oyo, Plateau, Rivers, Sokoto, Taraba, Yobe and Zamfara.*

64. Therefore, to claim that Nigeria is de facto two countries of Northern and Southern Nigeria is a fallacy.

SECTION C

POLICY PAPERS

Good Governance

Devolution of Power

Form of Government

Structure of Government

Resource Control & Taxation

Fiscal federalism, revenue sharing and resource control

Policing

Fundamental Human Rights

Good Governance

Statement of issue(s)

1. Good governance is based on a form of social contract between the governed and the governor. It is a link between manifesto and implementation of policies. It suggests that government should be run in a manner that is compatible with democratic standards and in a way that the governed should not be exploited by the governor³.
2. Nigeria is experiencing a rise in political disengagement. Political participation has declined and is unequal, strengthening the voice and influence of the affluent over the masses. Membership of political parties has deteriorated, making them – and the elites that run them – more remote and disconnected from the citizens. The influx of money into politics has led to a narrowing of routes into political engagement, whilst politicians are held in contempt by large sections of the society.
3. The capacity to govern effectively and demonstrate a level of responsiveness necessary to maintain public trust in politics is being tested by a number of trends. For instance, the ethnic slants of existing political parties, alongside electoral volatility and widening geographic fragmentation of political support for the main political parties in Nigeria mean that political consent is harder to achieve.
4. One of the root causes of political disaffection is the widespread belief that democratic politics has become too captured by the interests of powerful elites, who are insufficiently responsive to the wider citizenry. The recent wave of institutional crises experienced across some Nigerian public institutions – NNPC, CBN, Ministry of Aviation etc - has exposed what happens when popular representative democracy becomes so hollowed out that the space for good governance becomes dominated by networks of powerful but increasingly unaccountable elites. Increasingly, institutions are not held accountable for their actions and the balance of power is being tilted away from ordinary citizens.
5. As a result, Nigeria is synonymous with bad governance. Some examples; Nigeria is rated 144 among 177 countries by the 2013 *World Corruption Index*. *Transparency International* rates Nigeria 8th most corrupt nation in the world⁴. The 2012/2013 *World Justice Project [WJP]* - of 96 countries in the report, Nigeria's executive arm of government was ranked 74th in relation to observing the rule of law and the Nigeria's criminal justice system was ranked 94th⁵
6. These issues should prompt hard thinking about how a Nigerian government would govern in the future as one of the implications of the absence of good governance is corruption and all its attendant social disorders.

Contexts

7. Governments everywhere face a daunting paradox. On the one hand, they operate in an increasingly complex environment and are expected to deliver on policy objectives. In a world characterized by macroeconomic uncertainty, rapid social change, and technological innovation, citizens' expectations of what government ought to deliver are rising. This is coupled with the intensity of the 24/7 media and the relentless pressures governments come under to demonstrate their worth, whilst public trust in government is eroding [Edelman, 2012]. Against this backdrop, governments need to do more with less and they must do so in highly visible ways, if they are to regain the support and trust of their citizens.
8. Government's dominant approach to running the state – an increase in command and control - has alienated citizens' and has limited the space for participatory governance, as this

Governance practice in Nigeria does not observe the UN characteristics of good governance which are:

1. *Consensus Oriented*
2. *Participatory*
3. *Following the Rule of Law*
4. *Effective & Efficient*
5. *Accountable*
6. *Transparent*
7. *Responsive*
8. *Equitable & Inclusive.*

³ <http://www.bbc.com/news/world-africa-11399866>. Accessed on 8th April, 2014

⁴ www.saharareporters.com/.../Nigeria-rated-8th-most-corrupt-nation. Accessed on 8th April, 2014

⁵ <http://risenetworks.org/2014/02/17/the-ethical-imperative-in-governance-and-development-in-nigeria-1>. Accessed on 8th April, 2014

ignores the rich multiplicity of ways in which citizens could be empowered to shape governance. The Nigerian example is such that public institutions that were constitutionally charged to check corruption are still answerable to the president due to the over-centralisation of power. Corrupt persons in Nigeria serve little or no punishment; hence there is no deterrence to prospective bad government and corrupt people. Whereas in many countries in Asia and Latin America [e.g. China, Philippines, Singapore, Malaysia, Indonesia, Ukraine, Qatar, Mexico, Equador, Cuba et al] penalties for corruption and bad governance are high.

9. Governance in Nigeria is largely coloured by ethnicity, religious inclinations, party affiliations and other social sentiments, other than objectivity and efficiency, and thus engender poor government practices. For example, the drive for high standards of "customer service" - through a national initiative - *Servicom* - was inattentive to the role of public services in enabling people to forge relationships with each other and a sense of common purpose.
10. The solution to poor governance is *Constitutional Governance*, and the values that underlie it. The Constitution of any country must sufficiently and unambiguously define and regulate standards expected of government. The past decade has highlighted many lacunae in Nigeria's Constitution that impeded entrenchment of good governance practices, leading to a breakdown in ethics and accountability across critical public institutions. The allure of instant gratification has displaced a focus on long-term results. This breakdown has eroded the underpinning values of constitutional democracy - fairness, equal opportunity, justice, responsibility - and these democratic values are critical for good governance [Harshbarger, 2012].

Strategic Imperatives

11. A democratic society is one where norms of reciprocity, mutual acceptance, and shared concern govern citizens' interactions.
12. A multi-cultural and multi-ethnic nation like Nigeria needs a governance system that will maximise the cultural and traditional values and institutions of its composite federating units in guaranteeing good governance.
13. Democratic existence contains multitudes of factors. For it to be rich and deep, it must ensure that all citizens - as individuals and as members of a wider society - have reasonable access to the means to participate and shape the decisions that affect their lives. That right to self-determination requires the application of equality and must be egalitarian. All citizens should have the capacity to participate in democratic life and not be constrained by wider material inequalities or unequal access to democratic institutions [Juncture, 2014].
14. There must be the application of the principle of 'subsidiarity', which holds that governance should reside at the lowest feasible level [as articulated in the tenth amendment to the United States' constitution] [Lodge, 2014]. In order to enact this principle in Nigeria, majority of public services require a greater degree of Regional, state and local decision-making.
15. Good governance requires a corresponding level of fiscal flexibility, as it ensures that the autonomy of federating units will not be constrained. The federal government must be structured in way that promotes collaboration with (and not superiority over) the federating units. The fiscal and political autonomy of federating units must be protected and it should be easier for them to use a wide range of financial instruments to raise funds and have greater power over taxation and revenue-raising.

16. Achieving good governance requires a coherent institutional ‘architecture’ within which governance decisions are made and public services are commissioned and delivered. Such architecture needs to unlock the ‘double-bind’, that is, a situation whereby the centre holds on to power fearing being held responsible for failures at the federating units and in the process diminish local capacity and accountability [Lodge, 2014]. This institutional architecture also needs to be democratic and transparent.

17. **Some international examples...**

Some governments are creating new ways for citizens to make their voices heard, giving them the ability to provide input into regulations, budgets, and the provision of public services. Some examples;

- a. *Regulations.gov*, one of the US government’s earliest *e-government* programs, allows citizens to search, view, and comment on federal regulations.
- b. Some governments solicit citizen feedback: Iceland in 2010 chose 950 citizens at random to participate in the drafting of a new constitution, a significant example of “deliberative democracy” at work.
- c. The city of Cologne, Germany, has used participatory budgeting: residents helped decide how to allocate a portion of the municipal budget [Muir, 2013].

Policy recommendations

- 18. Nigeria needs a new Constitution that will entrench constitutional democracy and help to develop and enable its core values, and the nation must accept that there is an important, valuable, and honorable role for good governance – a government of, by, and for the people—that will ensure that citizens participate in a democratic society [Harshbarger, 2012].
- 19. The content and practice of good governance in Nigeria must be as stated by the UN. This will require a new constitution for Nigeria, rather than mere amendments of the existing one. Each federating units should be empowered by a new constitution to implement good governance, with cognisance to their cultural values [e.g. Yoruba’s *Omoluabi*].
- 20. Good governance in Nigeria must operate within the framework of a constitutional democracy and the civic, societal and ethical culture that it reinforces. This framework – in which a strong civil society is the basis of a democratic society, will require the government to establish a system of democratic values such as honesty, information, transparency, and accountability.
- 21. Nigeria should adopt a parliamentary system of government as it enables the government to gain the confidence of the citizens. It will also engender a paradigm shift from personality to political ideologies and this will challenge the nation’s practice of inclusive and participatory democracy. Popular among contemporary political theorists, is the view that Nigeria should establish a *deliberative democracy*: a democracy in which laws and policies reflect the outcome of public reasoning about what is best for the citizenry’s common good [Lodge, 2014].
- 22. Good governance will require a new approach to improving public services. It must be one that is firmly anchored on the side of the citizen, in favour of institutional pluralism and intolerant of poor standards; it should care about institution building that guard against bureaucracy, and focus on how effectively public services are run. The Nigerian government should set a number of core goals and citizen entitlements across

CASE EXAMPLE

Nigeria does not maximise the cultural and moral values of the federating units in ensuring good governance. Indonesia, on the other hand does. See below a comparison of outcomes offform the 2 nations.

	Indonesia	Nigeria
<i>Life expectancy</i>	Men 69; Women 73	Men 47; Women 48
<i>Gross national income [per capita]</i>	\$2,010	\$1,160
<i>Gross domestic product</i>	\$510.73 billion	\$207.12 billion
<i>Population below poverty line</i>	17.8% ¹ .	70%

Ref: bbc.com/news/world-Africa; retrieved 8 April 2014

all public services, whilst leaving space to innovate, shape and govern public services within a culture that encourages citizens to challenge and stand up to bad practice.

23. Routes into Nigerian politics need to be radically opened up to counter the growing disconnect between the political class and the wider society. Nigeria needs *'everyday democracy'*, defined as *'...a society in which we continuously forge new, deep, and powerful relationships with those with whom we live...a politics in which we discover shared goals even with those with whom we usually disagree...a nation in which we overcome the deep tensions that always threaten to divide us'* [Roberto Unger in Juncture, 2014]
24. Nigeria requires a strong focus on ethics as the very foundations of the nation's social, economic, and political systems. This will require ensuring that democratic values endure, even as politicians and movements come and go. It will bring about rooting out corruption and insisting on honesty, opportunity, and full information, not just because it is the right thing to do, but because civil society cannot function otherwise – [this is described as *'civic capitalism'* by Roberto Unger, cited in Juncture, 2014].
25. Access to political power needs to be radically democratised in order to make it work for the people. In the Nigerian context, this means: reforming party funding and exposing the lobbying world to much greater scrutiny, guaranteeing the independence and civic accountability of anti-corruption, electoral, and judicial institutions. It calls for transparency and accountability in Nigeria's oil and gas industry; it demands that the offices of Attorney General and Accountant General of the Federation should become independent; it demands that the oversight functions of the legislature be strengthened; and that there must be stiff and deterring penalties for betraying public trust and renegeing on the terms of social contract. It also underlines the need for significant devolution of power to federating units – as the more power is devolved to the federating units, the less vulnerable it is to power being *'captured'* – and the easier it is to open up politics to citizens.
26. The fact that our democratic politics is prone to privilege some interests over others means that we cannot rely on reform of our formal political institutions alone to tackle power inequalities. Pressure will have to come from outside. Key here is the concept of *'the other democracy'* advanced by Pierre Rosanvallon [ref] and the role that civil society, social media, forces in popular culture can play in holding political and economic elites accountable. Civic organizations have an important role to play in the consolidation of democracy, as a vibrant civil society will help to strengthen democracy. There is also the need to reenergize civil societies in Nigeria so they act as agents of/for civic education and public plus greater interaction between government officials and members of civil society. Government ought to create the enabling environment for civil society to thrive by putting the necessary infrastructure in place [Yoruba Agenda, 2012].
27. These policy recommendations and framework demand an active and engaged citizenry. Nigerian citizens must participate in the political process and support reforms that enhance accountability, minimize the impact of money in politics, and further transparency. In a constitutional democracy, the power must come from the people themselves...it must evolve from *'we the people'*...

Conclusion

28. Innovative governments across the world are making it easier for citizens to access public services. The most forward-thinking governments are starting to master the shift from simply administering services to regularly engaging and empowering citizens, involving them in the design - and, in some cases, the delivery - of these services. This shift is not just about increasing choice and well-being; it is also about boosting government productivity, whilst ensuring good governance.
29. Good governance requires political appetite and willingness to reform. It requires the readiness to try things that have not been tried before, and to quickly jettison ineffective ways of working. But the payoff - effective, affordable government that can better fulfill its multifaceted missions – is worth the effort.
30. The national conference should therefore make constitutional provision, in a new constitution, for good governance.

Devolution of Power

Statement of issue(s)

1. At the core of the calls for a National Conference is the acute need to restructure the nation's federalism, given that the current federation is not working and has never worked, in meeting the developmental aspirations of Nigerians.
2. A major issue with the Nigerian federation is the over-centralisation of power and authority, attributable to the emergence of military rule in 1966. Since then, the federal government has been too large and too empowered, relative to the federating units.
3. Federalism, in practice, is a system of voluntary self-rule and shared rule. This is implied in the derivation of the word 'federal', which comes from the Latin '*foedus*', meaning covenant. A covenant signifies a binding partnership among co-equals in which the parties to the covenant retain their individual identity and integrity while creating a new entity [as defined by Prof. John Kincaid, Lafayette College, Pennsylvania]. The Nigerian Federal system of government, in practice, falls short of this definition. "*Devolution of power*" is therefore imminent in addressing the imbalance between the federal government and the federating units.
4. The current constitutional arrangement denies federating units, within the Nigeria space, the opportunity and benefits of 'cultural democracy' i.e. the right of each nationality to live its culture, refine it and use its dominant values to plan, develop and govern its citizens. Despite the United Nation's declaration in support of this and its endorsement by Nigeria, the 1999 Constitution gives most responsibilities to the centre, with a provision that emphasises the principle of federal legislative supremacy which allows the National Assembly to create legislations that can override those of the states [ac cited in Sekoni, 2013, pp.62-63]. For example, the current constitution sees federal projects as being superior to state projects; hence federal executives often disrupt development efforts from/by the state. For example, federal roads have sacred status and cannot be touched by state governments as federal government has the right of first refusal on repairs and maintenance, even when such roads are dangerous to road users and the states are willing to intervene.
5. The current constitutional arrangement denies federating units the right to use their cultural values to shape their development. For instance, railway is one of the 68 functions on the exclusive list; therefore it is not possible for SW states, despite the Region's substantial need for industry, goods and people mobility, to develop such a transport system.
6. The Nigerian federal government is bloated, with about 541 MDAs having powers to control almost every aspect of national policy and development. This has reduced states to administrative centres instead of development centres that they ought to be. For instance, many states, after servicing their payroll, could hardly implement meaningful people-oriented projects, even though the state governments are closer to the people than the federal government. Therefore, many states have to resort to loans in order to engender developmental activities and projects. Thus, over-centralisation of power has resulted in high cost of governance and increased distance between the government and the citizens. Some examples;
 - a. An analysis of the 2013 budget indicates that five [5] of the forty three [43] federal ministries - education, police formation and commands, defence and armed forces, health, and interior - spend over 70% of Nigeria's annual personnel cost. Despite this level of expenditure, Nigerians cannot lay claim to effective service and value for money.
 - b. Figures from the annual national budget assessment exercise indicate that implementation of capital projects has always been below 50% of approved budgetary allocations since 1999 and ministries get away with this year after year.
 - c. In formulating the national budget, there is no evidence of participatory governance or citizens' engagement. It therefore makes for effectiveness when government that is closer to the people is allowed to implement certain social and developmental policies and projects.
 - d. From historical data, costs of projects at state governments have been more prudent than that of the federal government. For instance, Chief Bisi Akande, while he was the governor of Osun State

[1999-2003], built a block of classroom school for N1m whilst the federal government built the same structure for N3m.

7. One of the consequences of over centralisation is the failure of the Nigerian nation to meet many international developmental indices. Citing some examples;
 - a. Despite the reported growth in economy and GDP, the nation's Human Development Index – governance, poverty rate, life expectancy, child and maternal mortality – have remained low. In the latest edition of the *EIU's Democracy Index*, Nigeria was classified as an authoritarian regime, ranking 124 out of 167 countries. In the 2013 *Resource Governance Index*, Nigeria scored 38 out of 100 and was ranked 40th out of 50 countries. Nigeria's reporting practices and enabling environment were graded as failing due to "lack of contract transparency" and "poor rankings on government effectiveness and the rule of law."
 - b. The *Global Competitive Index*, which measures "the ability of countries to provide high levels of prosperity to their citizens and how productively a country uses available resources," ranked Nigeria as 120th out of 148 countries. In 2012, the nation was ranked as 115 out of 144 countries and in 2011, 127th out of 139 countries.
 - c. In 2010 to 2013 respectively, the *Index of Economic Freedom* ranks for Nigeria are 106 out of 179 countries, 111 out of 179 countries, 116 out of 179 countries, and 120 out of 177 countries. The scores for these years are 56.8, 56.7, 56.3, and 55.1, all scores falling in the category of "Mostly Unfree" economy.

Context

8. Until 1966, the constitution of Nigeria allowed the various Regions to carry out development projects that suited the needs and culture of each Region. Intermittent military interventions in Nigeria's governance disrupted the tradition of people's welfare politics, and this led the nation from federalism to a unitary system of government, which persists to date.
9. Although the Regional arrangement in the First Republic was not perfect - and did have its tensions - it certainly made for more local autonomy and better quality governance than what the nation have today. The current structure, which can best be described as "unitary federalism" was created under military regimes in the context of rising ethnic tensions and violence, an unfortunate civil war and the sudden rise in revenues from crude oil.
10. As more power became concentrated in the centre, the federal government appropriated more resources and expanded its responsibilities. All of these were done in the name of promoting national unity. The process went unchallenged as the unified command structure of the military ensured opposition from Military governors/administrators.
11. Calls for devolution and decentralisation have met with some strident opposition, even though the excessive dominance of the federal government has been detrimental to the development aspirations of all sections of the entire country.
12. Therefore, the decentralisation of power in Nigeria will require reversing decades of over-centralisation of power and over-concentration of resources at the centre.

13. International Perspectives & Examples

- a. Looking at other working federations around the world such as the United States, Canada, and India, what has been learnt from them is that states or provinces and local municipalities have greater autonomy over their resources, development choices, and wage structures, among other things.
- b. The *United States of America* with 50 states gives each state the right to have its own constitution, flag and emblem. States or provinces in *Austria, Australia, Brazil, Canada, Germany, India, Mexico, UAE* and *Venezuela* all have their own flags, coats of arms – just as Nigerian states had before military rule. *South Africa's* nine provinces have their own constitutions, same as the 26 cantons in *Switzerland* and the 9 states of *Ethiopia*.

- c. *Scotland*: In 1969, the Labour government commissioned a report into constitutional options for the United Kingdom. The Kilbrandon Commission did not report until 1973 by which time a Conservative government was in power. The Kilbrandon Report recommended devolved assemblies for Scotland and Wales, which led eventually to devolution being put to the electorate in a referendum in 1979.

Strategic Imperatives

14. There has been perennial agitations for Regional autonomy, to enable the Region access the gains of and from devolution, one which is, decisions about the federating unit will be taken by the people who care most about it – those who are indigenes, who live and work here
15. Not allowing the various federating units to share rule and sovereignty with the central government is a recipe for underdevelopment of the country, as democracy in a multinational country goes beyond electoral democracy. Therefore, for Nigeria to realize its immense potential and optimize its diversity or cultural plurality, it requires...a democracy of federating units [Sekoni, 2013, p. 19, p.35]
16. The existing federal structure cannot effectively advance the developmental aspirations of the people, as the states are too weak materially and politically to provide what is needed for good governance. The advantages inherent in this arrangement [constructive alternative paradigm proposed in 1912 by E.D. Morel] has become more evident given the prolonged crisis of governance and the failed continuing attempts to achieve structural balance through military fiat by various Nigerian military dictatorships [Yoruba Agenda, 2012]
17. Priority of government is another reason why federal government should hand off certain functions and devolve same to federating units. For instance, ocean surge is a major problem Lagos State. Although President Goodluck Jonathan visited the scene and promised federal intervention, this never materialized. Hence, it is possible that an issue that is of grave concern to some local people is not considered a priority by the federal government.
18. The notion that over-centralisation and an excessively powerful centre is equivalent to national unity is false. If anything, it has made Nigeria's unity more fragile and the government more unstable. The more decentralised the political structure is, the better it reflects plurality and the differentiation of Regional interests. This fosters efficiency of policy making and responsiveness to the needs, yearnings and aspiration of the peoples of the federating units. Devolution of power implies more autonomy, power and resources for and to federating units. This will unleash creative energies and spur more development. It will enable the federating units' greater freedom and flexibility to address local issues, priorities and peculiarities. It will promote healthy rivalries among the federating units and make Nigeria a richer and stronger nation.
19. Unfettered autonomy to develop the SW is fundamental to the Region. All the ingredients for socio-economic development are present in the SW and the question of viability and sustainability does not arise. For instance, the SW is more populous than 20 countries in Europe; more populous than 41 countries in Africa; more populous than 17 countries in the Americas; more populous than 13 countries in the Middle East; more populous than 6 countries of Asia [Yoruba Agenda, 2012, pp. 11-12]
20. Therefore, the SW Region demands devolution of power and a constitutional arrangement that enables federating units to further develop their communities. The Region wants to be part of a country that ensures the development of a strong economic base, the well being of its people, the tradition of religious and cultural plurality and tolerance within an increasingly globalised world. The Region demands a commitment to a constitution that is committed to diversity and internal sovereignty, otherwise the Region must be allowed to determine its own destiny and realize its potentials.

Implications – Nigeria & South West

21. Devolution of power enables the actualization of more efficient provision and production of public services; better alignment of the costs and benefits of government for a diverse citizenry; better fits between public goods and their spatial characteristics; increased competition, experimentation, and innovation in the public sector; greater responsiveness to citizen preferences; and more transparent accountability in policymaking." [John Kincaid]

22. Devolution of power will assist to reduce or even eradicate mutual suspicions, inter-ethnic and religious tensions, which have the potential of polarizing the country.
23. Although not all the estimated 40 million people in the SW are of Yoruba descent [cited in Sekoni, 2013], there is no doubt that the negative [and positive impact] of skewed federalism on the Region affect all. Therefore, any improvement and advantages of devolution of power will be of benefit to all residents and citizens of the federating units.
24. Devolution of power will allow the federating units to develop in consonance with their core values of freedom, achievement, orientation, productivity and tolerance. The old western Region, as an example, was a trailblazer for other Regions in education, industrialisation and social development, the current SW federating units can achieve the same and more under a devolved federal arrangement.

Policy Recommendations

25. A new constitution that decentralises functions and powers from the federal government to the federating units must and should be the irreducible minimum demand at the national conference.

26. The National Conference should design a political and governmental system that empowers federating units and gives them greater autonomy to address peculiar local issues, and enhances accountability, while contributing to the general good of the country. Such a robust federal system would reduce the tensions that are built into our current over-centralised system.

27. The hallmark of a decentralized federal system is that each of the federating unit would have the responsibilities to determine its internal political governance structures, including the management of resources internally generated by its government. It would be responsible for its developmental priorities as well as modalities for attaining its developmental objectives. These are expected to be codified in a new Constitution, which must also reflect the agreed terms and the mode of its relationship with the much leaner federal center.

28. The lengthy exclusive legislative list, as detailed in the 1999 Constitutions, is unnecessary. Only those items that are consistent with the exercise of sovereignty by the central government need be retained in the exclusive legislative list, whilst all others items will devolve to the federating units. Below are the recommended items for the exclusive legislative list;

- a. Accounts of the government of the central/unit and of offices, courts and authorities thereof, including audit of those accounts
- b. Arms ammunition and explosives
- c. Aviation, including airports, safety of aircraft and carriage of passengers and goods by air
- d. Award of National Honours decoration etc
- e. Citizenship, naturalization and aliens
- f. Copyright, patents, trademarks, trade or business names industrial designs and merchandise marks
- g. Customs duties
- h. Currency, coinage and legal tender
- i. Defence excepting deployment, command territorial control, central military council (Detail by military experts) and organised along Regional command...
- j. Deportation of persons who are not citizens of Nigeria
- k. Diplomatic and consular representative excepting Regional consular representatives
- l. Exchange control

	Nos. of items on the Exclusive list	Nos. of items on the Concurrent List
1960 Constitution	44	28
1963 Republican Constitution	45	29
1979 Constitution	66	30
1999 Constitution	68	30

- m. External affairs
- n. Extradition
- o. Elections: Central elections only
- p. Immigration into and Emigration from Nigeria
- q. Implementation of treaties relating to matters on this list
- r. Legal proceedings between federating units or between the government of the federation and government of any federating units or any other authority or person
- s. Maritime shipping and navigation, including shipping and navigation on tidal waters and shipping and navigation on the river Niger and its effluents and on any such other inland waterways as may be designed by the national assembly to be international waterways or be an inter-Regional water way.
- t. Census excepting the census conducted by the Regional government.
- u. Military army, navy and air force including any other branch of the armed forces of the federation
- v. Nuclear energy
- w. Pension of retired central unit public civil officers
- x. Petroleum profit tax and other fees rates and levies on mines and minerals (See resource control. Issue 4). All minerals royalty 100% to owner state as representing right. PPT to be shared as in proprietary issue
- y. Police and other government security services establish to enforce federal laws and interstate crimes
- z. Prisons excepting Regional prisons

Conclusion

- 29. Devolution of power from the federal to federating units should be non-negotiable.
- 30. The national conference should achieve the establishment of a leaner federal government with reduced responsibilities, and federating units with greater autonomy to control their revenues and their development.
- 31. To keep Nigeria strong, its federating units need to be strengthened not weakened. With this, we would have been able to restructure and renew our federalism.

Forms of Government – Parliamentary Vs. Presidential

Statement of Issue(s)

1. One of the recurrent national questions is about the form of government that can serve Nigeria better, with cognisance to the nation's multi-ethnic makeup, historical antecedents and current governance realities.
2. In terms of the quality of governance, Nigeria as a nation has been experiencing significant decline, post 1966. The best illustration for this is that countries that were at par with Nigeria in terms of level of development in the 1960s – such as Malaysia and Indonesia – have overtaken Nigeria in economic and political development.
3. It has thus been argued that the adoption of a presidential system of government in Nigeria has not added significant value to the country's governance. There is a need for change to a form of government that engenders more open debates of government policies, transparency and accountability, in the nation's quest for development.
4. Hence, for Nigeria to actualise its potentials with the practice of 'true' federalism that devolves power to the federating units and enables them to develop at their paces, then a new form of government is imperative.
5. The SW demands that the country should revert to the parliamentary system of government [Yoruba Agenda, 2012]; failing which each federating unit should be constitutionally enabled to adopt a form of government that suits it.

Context

6. Nigeria has practiced both the parliamentary system of government [from 1954-1966] and the presidential system of government [from 1979-1983 and 1999 to date].
7. The presidential system of government, as practiced in Nigeria, has failed to meet the needs and aspirations of its citizens;
 - a. The adoption of a presidential system of government in Nigeria, with its built-in '*winner-takes-all*' architecture has bred corruption, abuse of office, and less accountability in governance.
 - b. The agitation for a return to a parliamentary system is fuelled by the negative impacts of unchecked powers of the executives, alongside the allegations of rising corruption, ineffective governance, and wastefulness.
 - c. The president is only answerable to the people who elected him and the president's cabinet members are not directly answerable to the legislature; whilst the executive and legislature operate as parallel institutions.
 - d. The presidential system has been grossly manipulated and abused in Nigeria to institutionalise poor practice of federalism that has resulted in poor development of the federating units.
8. The feat of the first republic
 - a. The parliamentary system of government served Nigeria better in the first republic, citing the level of development recorded from 1954-1966.
 - b. The first republic - dubbed as the '*glorious era*' - has been described as leaving a legacy of good "*dividends of democracy*," citing also the yet unsurpassed Human Development Index records of Nigeria at that time.
9. The need for a restructured Nigeria with fiscal federalism and devolution of power
 - a. The Nigerian nation was built on the fundamental principles of parliamentarianism. However, this was thwarted at a time in the nation's history, leading to a deviation from this founding governance framework.

- b. The agitation for a national conference is largely informed by the need to restructure the country's federalism, given that the current presidential system of government is not meeting the developmental aspirations of the Nigerian nation.
- c. This is further informed by the experience that the current governance structure does not create the enabling environment and policy imperatives that ensured that the federating units share sovereignty with the central government and that they can develop at their own pace and level of aspiration.
- d. The current governance system has not enabled the optimization of diversity or cultural plurality [Sekoni, 2013, p. 19, p.35].
- e. The existing federal structure has failed to advance the developmental aspirations of the Nigerian people and the federating units
- f. Therefore, a new form of government must be in place as the impetus for national and local development.

10. International Examples

- a. Global trends have negated the claim that presidential system is needed to ensure that a country stays as one. Countries, whose system of governments are acceptable to the generality of the people and favour their developmental aspirations, are less likely to break-up. The Ethiopia model of federal parliamentary system of government is an example.
- b. Many nations that were at par with Nigeria in the 1960s in terms of development have since surpassed the country. For example, Malaysia, with a practice of parliamentary system of government, is now a first world economy – as at 2011, it is the 3rd largest economy in Asia and 29th largest in the world [Wikipedia.com, retrieved 3rd April 2014].
- c. Countries are flexible enough to evolve suitable systems due to their intricacies and peculiarities. For instance, France, during the Algerian controversy in 1954-1962, switched to a semi-presidential system and Sri Lanka during its civil war. In 1992, Israel experimented with a directly elected Prime Minister.
- d. Nigeria should not be an exception; the nation must be flexible enough to change its system of governance to suit its peculiarities.

11. Therefore, the SW recommends a parliamentary system of government.

Strategic Imperatives

12. The key strategic consideration is the suitability of a parliamentary system of government for Nigeria that meets the needs of a modern, democratic and multi-ethnic nation.

13. The Presidential System of Government

- a. In Nigeria's practice of the presidential system, all powers have been concentrated, de facto, in the executive without effective checks by the other arms of government.
- b. The presidential system of government is expensive in relation to the level of development of Nigeria's economy. The cost to the politicians themselves in going through the primaries at various levels, and then through the actual elections is enormous. These cannot be regarded as supportive of true democracy.
- c. The tendency to concentrate power in the chief executive, while containable in an advanced societies with all the institutionalize means of checking dictatorship, makes the system vulnerable in an African setting. Any system that reinforces this trait will provide a fertile ground for the breeding of dictatorship. The records of many African presidents confirm these tendencies. Some examples: President Paul Biya of Cameroon [president from 1982 to date], President Robert Mugabe of Zimbabwe [president from 1987 to date], President Yahya Janneh of Gambia [president from 1994 to date].

- d. Another weakness of the system is its failure to ensure the co-operation between law-makers and administrators. The successful working of any government requires team work and co-operation among its constituent parts. Frequent conflicts between the legislature and the executive may lead to deadlocks and the administration as a whole suffers. Under the presidential system, no branch enjoys supremacy with respect to the other and hence deadlocks and conflicts between the executive and the legislature become frequent. This becomes more serious when the executive and the majority in legislature belong to two different political parties. To cite an example, the 1913 - 1917 foreign policy of the President Woodrow of America was rejected by the Senate. The presidential system would have collapsed long since in the U.S.A. if the party system was not developed so well as to establish an indirect link between the executive and legislature.
 - e. There is no accountability of the executive to the representatives of the people in the legislature. The fixed term of office of the executive curtails responsiveness to public opinion. The refusal to re-elect the president after the fixed term is no effective enforcement of responsibility. The presidential system fails to bring out the development of an effective opposition, as criticisms by the opposition can be ignored by the President. Even if it becomes apparent that voters have lost confidence in the legislative chamber or in the president, a change in government is near impossible; therefore it is called an irresponsible form of government.
 - f. The popular election of the President is criticised for a number of reasons, one of which is the contention that the choice by the voter is apt to result in the election of good politician rather than an efficient administrator.
14. However, the presidential system offers the following advantages over the parliamentary system;
- aa. The chief merit of this system lies in the fact that it establishes a stable executive which does not depend upon the fluctuating will of the legislature.
 - bb. As the executive authority is concentrated in one hand, there is singleness of purpose and promptness than in the cabinet system. There is unity of control in administration and there is absence of delay in taking decision. This is why this form of government can tackle emergencies more efficiently.
 - cc. Another merit is that the "separation of powers" as an effective safeguard against arbitrary and oppressive government. The dangers to individual liberty lie in the concentration of powers. For the sake of individual liberty and administrative efficiency, the three departments of governments - the legislature, executive and judiciary - should be separated.

15. The case for parliamentary system of government

- a. The parliamentary system is one of the most widely used democratic forms of government. It is mainly used by European countries and Commonwealth nations. It is a system whereby the Executive branch is supported either directly or indirectly by the legislative. The head of government, who leads the day to day affairs of government, is separate with the head of state that has a ceremonious function. Some parliamentary nations merge the role of the president and prime minister such as South Africa where the president is also a member of parliament.
- b. The Parliamentary executive has been acclaimed as the real government of the people because the members of the legislature, as representatives of people, draw the attention of the House to the problems of the people. The government is significantly influenced by public opinion.
- c. Parliamentary system has withstood the test of time - this is a political system that manifests in practice, the combination of virtues, new ideas, principles, conventions and rules that evolve daily - that daily reflect the spirit of the times as well as the realities, and above all the will of its personalities, the people. It is a system of government that has been used and perfected for more than 700 years in the United Kingdom, and is still used and is still being shaped.
- d. Under the parliamentary system, the executive is completely responsible and subservient to its legislature, and to the people. Under the present Nigerian presidential system, this is not so - the

President is not held accountable to the National Assembly to answer in debate his policies as is the Prime Minister under the British system through daily oral questions and questionings. For example, if the British legislature feels the executive is not acting in the best interests of the people, it can withhold support. The executive must present its policies before parliament and be prepared to defend them after detailed scrutiny, not only by backbenchers, but by the opposition members as well. All public expenditures must be approved by parliament which can actually withhold sanction if it deems it fit. If this were to happen, then the administration must resign. Once again the people have the decision-making power, through the electoral process, to choose a new cast of members for a parliament or for a legislature.

- e. In the presidential system, presidents explain policies mainly through press conferences and televised addresses to the nation, with limited scope for policy debates and citizens' engagement. This system is weak and has been abused in Nigeria. For example, the 1972-1974 Watergate cover up progressing as far as it did in the United States would be highly unlikely in Great Britain or Canada because of the executive's direct accountability to the legislative body. The long and cumbersome impeachment process would have been unnecessary. If it became necessary to excise the head of the executive, a simple change in the leadership of the party would be required and hence the office of Prime Minister.
- f. It encourages a grooming process where parliamentary leaders would have had parliamentary experience before being considered for ministerial positions.
- g. Under the parliamentary system, cabinet appointments and ministerial responsibilities are more effective. Under the British system, for example, cabinet ministers are chosen from an elected parliament, a parliament chosen by the people. The cabinet shares the collective responsibility for their actions. In the Nigerian presidential system, ministers are chosen for their loyalty to the president and they are not responsible to the National Assembly, only to the president.
- h. The parliamentary system allows various minorities and small ethnic groups' representation in the legislature, either through the established party system or through the formation of their own parties. This will work better in a multi-ethnic nation such as Nigeria. The parliamentary system also allows for the formation of political parties that differ radically in ideology from the governing party or established parties. In Canada, for example, this has led to the establishment of the *New Democratic Party*, a minority political entity that has had a great influence on Canadian society and Canadian politics. In Great Britain the flexibility of the electoral system has seen the *Labour Party* replace the *Liberal Party* as one of the country's two major political engines.
- i. Under the parliamentary system - Canada and Britain, as examples - political leaders must be ever ready to accept the defeat of government. The opposition, therefore, must be particularly prepared to offer alternatives and policies that may at any moment be called upon to guide the country. Oppositions must be vigilant in seeking faults and contradictions in government measures and can actually learn to correct these shortcomings through the process of official opposition.
- j. The cabinet ministers are themselves members of parliament, and can be questioned on any aspect of government policy by their colleagues in parliament thus fostering daily, rather than episodic interaction between the executive and legislators and enhancing the process of consensus building, not only between the executives and legislator, but also among the political parties represented in parliament. The institutionalization of the 'question time' in parliament ensures greater accountability from the cabinet. The institutionalized opposition in parliament further serves as a watchdog on the government, and strengthens adherence to the principle of accountability.
- k. It is the beauty of the parliamentary system that government and opposition exist in the same legislative body, yet represent opposing points of view - this is a healthier political system as it allows for ultimate political freedom. Each political party is at the mercy and whims of the electorate and therefore all political parties aim to do their best for the people at all times.
- l. In a parliamentary system, the people vote for a party and a leader they expect will form the government. In the presidential system, as practiced in Nigeria, elections for the Senate and the

House of Representatives are held at different times, voters do not necessarily vote for the party which will ultimately produce a president. If the presidency and the National Assembly are of different political stripes, then you have a built-in political conflict where policies that the public endorsed, becomes distorted under various compromises and ballot coalitions with and at the National Assembly, whose members are often chosen on the basis of individual and local issues rather than on that of a broad national platform.

- m. The electorates expect their representatives to prod or restrain the government as appropriate, in a parliamentary system. This is achieved, in the main, by the fact that the ministers are members and therefore they are in parliament, they are in the arena, they are directly answerable in parliament to criticisms, not only from their opponents, but from their supporters as well. Thus parliamentary committees can have a great deal of influence on governments by constructive criticism which they voice in their reports, and they may even serve to embarrass the government by this means. But what they cannot do directly is to obstruct a government program, least of all because that happens to be against the personal predilections of the committee chairman. This do not happen in a presidential system and it is perilously near to a negation of democracy.

Implications - Nigeria & South West

- 16. An adoption of the parliamentary system of government in Nigeria will require the deconstruction of 19 years of a presidential system of government.
- 17. Parliamentary system is strictly about gaining the confidence of the masses in terms of political manifesto. This has the potential to reduce the influence of ethnic and religious sentiments in governance. It will also engender a paradigm shift from personality to political ideologies. This will challenge the nation's practice of inclusive and participatory democracy.
- 18. To continue with the current governance system in a multi-cultural and religiously diverse environment like Nigeria will continue to give rise of inter-ethnic tensions and the country will continue to descend into anarchy.

Policy Recommendation

- 19. The National Conference should adopt a parliamentary system of government and this should be the basis of and for a new constitution.

Conclusion

- 20. Historical and social-political contexts predispose Nigeria to parliamentary system of governance and this will assist the country to evolve into a genuine nation-state. Reform of the presidential system is not enough. Mere tinkering will not do. For Nigeria to become a modern democratic society, with the practice of meaningful federal system of government, the nation and its federal units would be much better served with a parliamentary of government.

What informs a federal system of government...

- a. *voluntarism of association;*
- b. *preservation of the identity, preferences and independence of each federating unit before joining the federal set-up (i.e. principle of non-retrogression);*
- c. *consensus on sharing of rights, duties and responsibilities;*
- d. *the coordinating federal tier of government is established and organised as an agent not a master of the federating units;*
- e. *freedom of entry or exit from the federal arrangement;*
- f. *Periodic review of terms and conditions of association in the federal set up. [as listed in Ariyo, 2014]*

Structure of Government

Some Imperatives

1. "Unity is a derivative, it is not a goal...it is an aberration to talk of unity in a federation...we do not need unity to be in a federal arrangement...all we need is an agreement between the federating units..." [expressed by *Prof Ayoade and Prof Ariyo at a policy discussion at the Yoruba Academy, 9 April 2014*]
2. In the beginning, there was no Nigeria. There were Ijaws, Igbos, Urhobos, Itsekiris, Yorubas, Hausas, Fulanis, Nupes, Kanuris, Ogonis, Gwaris, Katafs, Jukars, Edos, Ibibios, Efiks, Idomas, Tivs, Junkuns, Biroms, Agnas, and Ogojas and so on...there were Kingdoms like, Oyo, Calabar, Brass, Itsekiri, Benin, Tiv, Sokoto Caliphate, Bonny, Opobo, etc...Prior to the British conquest of the different nations making up the present day Nigeria, these Nations were independent nation states [Sagay, 2011].
3. There is a need to revisit what was 'agreed' at the various constitutional conferences that led to the first republic and Nigeria's independence in 1960. Knowledge of this would re-awaken a knowledge and understanding of arrangements agreed to by ethnic nationalities that led to the emergence of Nigeria as a federated nation.
4. Nigeria is still searching for an answer to the issue of '*National Question*', which defines how Nigerians should live together as a nation. The '*National Question*' is the pervasive controversy over the legitimacy of the Nigerian state. It is reflected in the unending challenges of the Frederick Lugard's political and cultural insensitivity to the diversity-realities of the constituents units in Nigeria before the amalgamation of the Northern and Southern protectorates in 1914 [Araoye, 2014]. At the heart of solving this '*National Question*' therefore, is the adoption of a widely acceptable structure of government, to which everyone could identify with.
5. Federalism is not one form of government, it is different forms of government and it is a continuum - from unitary federalism at one end to confederation at the other end. Hence Nigeria needs to decide the form of federalism to adopt. However, whichever form the nation adopts, it must be federalism that develops bottom-up, from disaggregated units to aggregated units.
6. The position of Yoruba people, and as summed up in the *Yoruba Agenda*, are not exclusively Yoruba concerns, they are national concerns that are shared by many ethnic nationalities.

Statements of Policy Positions

7. Against this background, it is proposed that an incremental tinkering with the structure of the Nigerian state from three semi-autonomous Regions in the 1960s to an unwieldy collection of thirty-six weak, fragile and dependent states has only succeeded in further weakening the constituent entities of the federation. This has further alienated the constituent groups, which have begun a process of realigning developmental strategies on ethno-Regional lines, to escape the inefficiencies of the centre that has become an impediment to socio-economic advancement.
8. The Regional arrangement of the *First Republic* worked for Nigeria and made for more local autonomy and better quality governance than what we have today. The current Nigeria governance structure which can best be described as "unitary federalism" (a contradiction in terms), was created under military regimes in the context of rising ethnic tensions and violence, an unfortunate civil war and the sudden rise in revenues from crude oil rents [Atiku, 2014]. This arrangement has also been described as 'Statism' [Sekoni, 2013] - that is, "...a governance structure designed solely for the benefit of public officials governing the state rather than...a means of securing to citizens the liberties that flow from diffusion of sovereign power" [p.81]
9. It is settled, looking at the historical antecedence of Nigeria and the multi-ethnic make-up of the nation, that a federation is the most appropriate form of government. A federation implies some federating units, each of them a quasi nation, coming together under a central government to which they surrender certain powers for the protection of their common interests. Thus, powers, which are not expressly ceded to the centre, intrinsically belong to the federating units [Yoruba Agenda, 2012].

10. Alongside this, is the need for a holistic transformation of Nigeria, beyond the geo-political reconfiguration. This must include its administrative structures and institutions of governance, resolving the issues of fundamental dysfunctionality, inefficiencies and ineffectiveness, alongside an engagement in profound reorientation of citizens plus the sustainability of the nation.
11. The SW therefore demands a *Federal and Democratic* structure within the context of a united Federal Republic of Nigeria. This will be built on;
 - e. The growing consensus that the federation should be restructured based on the current six administrative geo-political zones: North-West, North-East, North-Central, South-West, South-East, and South-South; through the consolidation of the current unviable thirty six states into six major constituent Regions. The consolidation would be based on the congregation of nations and affiliate groups with common and historic affinities and who enjoy territorial contiguity borders. This is because the existing state structure is considered insufficient to effectively advance the developmental aspirations of the people, as the states are too weak materially and politically to provide what is needed for good governance and socio-economic development.
 - f. Each Region in the proposed six Regional structure, in order to allow for diversity within a united Nigeria, will have its own constitution, which will reflect its own peculiarities, circumstances and preferences – i.e. ‘cultural democracy’ [Awolowo, 1966 and Sekoni, 2013] - that shall not be inconsistent with the constitution of a true Nigerian Federation.
 - g. All tiers and structures of government below the Regional level will be prescribed in the Regional constitution, and should not be the concern of the Federal Government. The present state governments will be retained within the new Regional government framework and local government councils would be accommodated with law enacted, in each Region, prescribing their structure, composition, finance and administration.
 - h. The Regions will exercise all powers not expressly ceded to the central government. As such, the federal constitution will contain only one legislative list - the *Exclusive Legislative List* – that shall detail the powers and responsibilities to be exercised by the central government.
 - i. The nation needs a fiscal policy and revenue allocation system that reflect *fiscal federalism*. Revenue adequacy is central to the existence and functioning of a Federal Government and the federating units. The resource structure of Nigeria is over-centralised and the federal government lacks the capacity to manage them. For Nigeria to be sustainable as a nation there must be fiscal decentralization and financial autonomy. This is because the dependence of these units on the federal government impinges on the federating units’ autonomy and has hindered their capacity to carry out needs-informed independent development.
 - j. Any ethnic group or groups within a state wishing to align with any other state or to belong to a new Region shall be allowed to do so if confirmed in a plebiscite by the affected people. For instance, Yoruba people in Kogi and Kwara states are agitating for this.
 - k. The federal government will operate a parliamentary system of government.
 - l. A new constitution that decentralises functions and powers from the federal government to the federating units must be an irreducible minimum demand at the national conference.

Context

12. In Nigeria, federating units are closer to the people and, by design, have the vantage for a greater impact on the citizens in terms of governance. Therefore, they are supposed to play a larger role in driving national ideals of patriotism more than the federal government. However, the federating units have not (and could not) live up to this role, because they do not have the political autonomy and economic capability to implement policies that would have greater impact on the lives of the people.
13. In Nigeria, the federating units are structured, to pander to the wishes of the centre. The states were created arbitrarily, without the consent of the people. This ended up creating acrimony among the minorities. For

instance, the strife between Ife and Modakeke East Local Government in 1995 was fuelled by the creation of a local government area.

14. Almost all the 36 states as presently constituted are not viable and they cannot fulfil the self-determination rights of Nigerians. The current structure of 36 states, and 774 nebulously defined local government areas is illogical and haphazard as they were created at the detriment of Nigeria, informed by the over centrality of power in the federal government.
15. The processes leading to the creation of the present 36 states were infused with a large dose of arbitrariness, encouraged by demands from community leaders. The founding fathers of our nation have given much thought to this problem. In grouping together various ethnic nations to form a federation, the people being so grouped together must have historical and cultural affinities, geographical continuity and where possible, although not essential, linguistic similarities as well. Above all, they must have a common yearning to be together. [Yoruba Agenda, 2012]. Based on such considerations Chief Obafemi Awolowo in 1947, in his book *Path to Nigerian Freedom*, advocated a federation of 8 states for Nigeria. Dr. Nnamdi Azikiwe, in 1943, advocated for the grouping of the then 25 provinces of Nigeria into 8 political units or protectorates. More recently, the current administrative division of the federation into six geo-political zones based on the above considerations seems to have gained wide acceptance [Araoye, 2014].

The evolution of a federated Nigeria

16. The move towards an administrative union - i.e. amalgamation - began in 1898 with the appointment, by the British Government, of the Niger Committee chaired by Lord Selborne. Its main term of reference was to look into and advise on the future management of the affairs of the three territories, i.e. on the form of administration that would best promote efficiency and economy in the pursuit of British interests. The committee recommended amalgamation, with reservations, citing the lack of local competency to manage it. Sir Frederick Lugard, the first High Commissioner of the Protectorate of Northern Nigeria (1900-1906), was appointed to implement the amalgamation of the two protectorates, thus becoming the first head of a unified Nigerian administration.
17. This development impacted on the future Nigerian state in many ways. This is because this decision was not informed by a desire or a quest on the part of the British to create a Nigerian nation-state. The concern was the quest for efficiency and rationality in colonial administration. It was meant to tackle the problem of the inability of the Northern Protectorate to balance its budget at a time its Southern neighbours had a comfortable surplus, and to settle/side-track certain areas of annoying conflict between the two administrations. This imperial self-interest was evidenced in the constitutional development efforts of the colonial master [Araoye, 2014].
18. The Sir Hugh Clifford Constitution of 1922 introduced the elective principle for legislative houses for the first time. The Legislative Council which replaced Lugard's Nigerian Council legislated only for the Colony and Southern Provinces while the Governor continued to legislate for the Northern Provinces through proclamations. The forty-six-member Council, presided over by the Governor, was dominated by ex-official and nominated members. The Legislative Council system thus implied a division of responsibility to govern Nigeria between the United Kingdom-based British Government and the government established in the Colony. Besides, Nigerians were excluded from membership of the Executive Council.
19. The Richards Constitution of 1946, though it had among its objectives the promotion of the unity of Nigeria and securing greater participation by Nigerians in discussing their affairs, deliberately set out to cater for the diverse elements within the country. Significant provisions of this new constitution included the establishment of a re-constituted Legislative Council whose competence covered the whole country; the abolition of the official majority in the Council; the creation of Regional Councils consisting of a House of Assembly in each of the Northern, Eastern and Western Provinces, and creation of House of Chiefs in the North, whose roles were purely advisory rather than legislative. Significantly, however, the Richards Constitution was designed without full consultation with Nigerians which explains the hostility with which it was greeted, especially in the South.

20. The McPherson Constitution was promulgated in 1951. Unlike its predecessors, there was significant participation of Nigerians in its making from the village level up to the Ibadan General Conference of 1950. The major provisions of the Constitution were: the establishment of a 145-member House of Representatives, 136 of them elected, to replace the Legislative Council; a bicameral legislature for both the North and West, one being the House of Chiefs while the East retained the unicameral House of Assembly; the establishment of a Public Service Commission to advise the Governor on the appointment and control of public officers; the competence of the Regional Legislatures to legislate on a range of pre-scribed subjects while the central legislature was empowered to legislate on all matters including those on the Regional Legislative lists. The 1951 Constitution was a half-way house between Regionalisation and federation.
21. Between 1951 and 1954, two important constitutional conferences were held in London and Lagos between Nigerian political leaders and the British government. These resulted in a new 1954 Federal Constitution whose main features were: the separation of Lagos - the nation's capital - from the Western Region; the establishment of a Federal Government for Nigeria comprising three Regions, namely, North, West and East with a Governor-General at the centre and three Regional Governors; the introduction of an exclusive Federal Legislative List as well as a Concurrent List of responsibilities for both the Federal and Regional Governments, thus resulting in a strong central government and weak Regions; Regionalisation of the Judiciary and of the public service through the establishment of Regional Public Service Commissions, in addition to the Federal one.
22. The Constitutional Conferences of 1951 and 1954 delegations opted unanimously for Federalism. They also established the view that over-centralisation would be a grave error "in this vast country with its widely differing conditions and needs", and that the policy which had received enthusiastic support throughout the country was the policy of achieving unity at the Centre through strength in the Regions. It was confidently expected that when the Regions felt that they had wide powers to run their own Regional affairs, they would be more likely ready to co-operate with the other Regions through their representatives in the Council of Ministers and the House of Representatives in serving the interest of Nigeria as a whole" [Sagay, 2011].
23. Therefore, the emergence of the Nigerian federation was not originally unitary, and then broken into federating units. It is made up of formerly independent Kingdoms, Empires, Nations and Autonomous Communities that were forcefully brought together, and ending up in a Federal Union. The Federal Government of Nigeria is an agency of the Nigerian ethnic nationalities. The subsequent "creation" of States by the Federal Military Governments must be discounted as part of the distortions and mutilations of political order. Nigeria is a Federation of former Kingdoms, Empires, States, Nations and Autonomous Communities [Sagay, 2011].
24. Under the 1960 and 1963 Constitutions, a true federal system made up of strong States or Regions and a Central or Federal 'state' with limited powers, was instituted. Both the 1960 (Independence) Constitution and the 1963 (Republican) Constitution were majorly the same. The only differences were the provisions for ceremonial President (1963) in place of the Queen of England (1960) and the judicial appeals system which terminated with the Supreme Court (1963) rather than the Judicial Committee of the British Privy Council (1960).

Some of the key elements and considerations for the structure of government

25. **Exclusive Legislative List:** The lengthy exclusive legislative list, as detailed in the 1999 Constitutions, is unnecessary. Only those items that are consistent with the exercise of sovereignty by the central government need be retained in the exclusive legislative list, whilst all others items will devolve to the federating units. Below are the recommended items for the exclusive legislative list;
 - a. Accounts of the government of the central/unit and of offices, courts and authorities thereof, including audit of those accounts
 - b. Arms ammunition and explosives
 - c. Aviation, including airports, safety of aircraft and carriage of passengers and goods by air

- d. Award of National Honours decoration etc
- e. Citizenship, naturalization and aliens
- f. Copyright, patents, trademarks, trade or business names industrial designs and merchandise marks
- g. Customs duties
- h. Currency, coinage and legal tender
- i. Defence excepting deployment, command territorial control, central military council (Detail by military experts) and organised along Regional command...
- j. Deportation of persons who are not citizens of Nigeria
- k. Diplomatic and consular representative excepting Regional consular representatives
- l. Exchange control
- m. External affairs
- n. Extradition
- o. Elections: Central elections only
- p. Immigration into and Emigration from Nigeria
- q. Implementation of treaties relating to matters on this list
- r. Legal proceedings between federating units or between the government of the federation and government of any federating units or any other authority or person
- s. Maritime shipping and navigation, including shipping and navigation on tidal waters and shipping and navigation on the river Niger and its effluents and on any such other inland waterways as may be designed by the national assembly to be international waterways or be an inter-Regional water way.
- t. Census excepting the census conducted by the Regional government.
- u. Military army, navy and air force including any other branch of the armed forces of the federation
- v. Nuclear energy
- w. Pension of retired central unit public civil officers
- x. Petroleum profit tax and other fees rates and levies on mines and minerals (See resource control. Issue 4). All minerals royalty 100% to owner state as representing right. PPT to be shared as in proprietary issue
- y. Police and other government security services establish to enforce federal laws and interstate crimes
- z. Prisons excepting Regional prisons

26. **Form of Government:** We advocate for Parliamentary system of Government.

- a. At the *federal level*, there would be the position of a Ceremonial president and a Prime Minister who shall be the head of government with a unicameral legislature. Representation at the centre shall be equal on Regional basis.
- b. At the *Regional level*, there should be a parliamentary system. There will be a government at the Regional level as prescribed by the Regional constitution. At the state level, there would be the positions of the governor and the deputy governor. The governor will be the head of government [Yoruba Agenda, 2012].

27. **Fiscal Federalism:** This should be a resource management system/policy, whereby a substantial part of the proceeds accruable from every Region will be domiciled in the Region and an agreed percentage contributed to the centre by the federating Regions for the responsibility of the Federal Government.

28. **Structure of Courts:**

- a. At the *federal level*, there should be at the Federal level, the Supreme Court, the Federal Court of Appeal and the Federal High Court. The Federal High Court should have exclusive original jurisdictions over matters in the exclusive legislative list. Appeal will lie from the Federal High

Court to the Federal Court of Appeal and finally at the Supreme Court. There should be established Constitutional Court to have jurisdiction over inter government cases and petitions arising from elections of the National Assembly. Appeal should lie from Constitutional Court to the Federal Supreme Court.

- b. At the *Regional level*, there shall be Magistrate, Customary, Area and Sharia Courts. Regional courts are to exercise prescribed jurisdiction over residual matters. Appeal shall lie from Magistrate, Customary, Area and Sharia Courts to their Regional Courts of Appeal which shall have final jurisdiction. The Regional Supreme Court of Appeal should be the final Court in the Regions except in cases involving murder, manslaughter and inter-Regional causes where a further appeal shall lie to the Federal Supreme Court. The Region shall have the power to establish election tribunals, which shall have jurisdiction over election petitions arising from election into political offices within the Region. Appeal shall lie from election tribunals to the Regional Court of Appeal and the decision of the Region Court of Appeal Court shall be final over such matter [Yoruba Agenda, 2012].
29. **Status of the Federal Capital:** Abuja should remain the federal capital territory with all accoutrements of federal institutions retained in the territory. However, *Abuja should not be accorded the status of a Region or a federating unit*. Constitutional guarantees should be provided in the constitution to ensure equality of all Nigerians and equity in access to opportunities in the Federal Capital Territory [Yoruba Agenda, 2012].
 30. **Composition of MDAs:** Representation at MDAs shall be equal on Regional basis. This should be guided by agreed sets of principles by all federating units.
 31. **Role of Traditional Rulers:** The roles of traditional rulers in politics remain informal. Each Region, State and Local Governments may by law establish their respective Traditional Rulers 'Council [or its equivalent]. The role of the Councils may be basically advisory to their respective authorities [Yoruba Agenda, 2012].
 32. **A new Constitution:** In view of the far reaching fundamentals reforms advocated, the resolutions and recommendations at the National Conference shall lead to an autochthonous Constitution [Yoruba Agenda, 2012].

Conclusion

33. The National Conference must arrive at a restructured federalism for Nigeria.

Resource Control and Taxation

Also see Yoruba Academy's submission: *Fiscal federalism, revenue sharing and resource control; Think Piece Edition: Series 2; 1 April 2014*. This policy piece is a focus on decentralization and the principles of and for Resource Allocation that is situated on fiscal federalism.

Statement of issue(s)

1. The revenue sharing and taxation policy, as currently practised in Nigeria, are not generally acceptable across the nation for various reasons.
2. The speed at which the current Nigerian government is addressing the need for a revisit of the Resource Allocation formula and the taxation policy is not commensurate with the level of national agitation for change on these issues.
3. Resource Allocation and taxation are fundamental governance, political and economic issues in Nigeria as each level of government - federal, state and local - want and demand varied sharing formulas for resource. This has led to promulgations of military decrees and the setting up of committees and commissions, in a continuous search for a nationally acceptable formula.
4. Revenue Allocation and taxation are now triggers of ethnic tensions, rather than systems and policies informed by acceptable political and socio-economic indicators on which equitable allocations can be based.

Contexts

5. Allocation of revenue has been a subject of perennial debate because of the political nature of the exercise.
6. The responsibility for allocating the funds accrued in the common pool account, to the three tiers of government, is the exclusive preserve of the federal government.
7. The natural-resources debate in Nigeria is acute due to the uneven geographic distribution of natural resources corresponding with ethnic divides - with a main focus on oil and gas. This has resulted in agitation for decentralisation and demands for increased autonomy over local resources from individual communities and Regions. Some example: *Ogoni Bill of Rights 1990, Kaima Declaration 1998*.
8. In Nigeria, a natural resource [oil] has become the predominant source of national wealth and income. As a result, it is now seen by some sections of the nation, as a national heritage to be shared equitably. However, it has also generated strong feelings of local community ownership - for instance, in the South-South Region - with advocacy on its implication on the Region's development and environment. The challenge for Nigeria is to balance these local/Regional interests against the overall importance of natural resources to national development.
9. **Historical background:** Many commissions/committees have been set-up at different times in the Nigeria history with the responsibility to examine and recommend the best principles and formulas in sharing national revenues. Some of these are;
 - *Phillipson Commission (1946)*
 - *Hicks-Phillipson Commission (1951)*
 - *Chicks Commission (1953)*
 - *Raisman Commission (1958)*
 - *Binns Commission (1964)*
 - *Dina Interim Committee (1968)*
 - *Aboyade Technical Committee (1977)*
 - *Okigbo Commission (1980)*
 - *Revenue Mobilization Allocation and Fiscal Commission (1989)*
 - *And various military decrees (revisions) particularly 1970, 1971 and 1992 [Tukur, 2002, p.13].*

	Aboyade Committee 1978	Okigbo Presidential Commission 1980	IBB Regime 1985 - 1989	Abacha Regime	VAT Allocation from 1997	Obasanjo Regime 1999-2007	Current Status Vertical Allocation Formula
Federal	57%	55%	55%	48.5%	35%	52.68%	52.68%
State	30%	35%	32.5%	24%	40%	26.72%	26.72%
Local	10%	10%	10%	20%	25%	20.60%	20.60%
Notes	<i>Special Grants 3%</i> <i>The Federal Military government exerted influence and ensured the further inflation of its grant by 3%</i>		<i>Allocation to the oil mineral producing states, and general ecological problems stood at 1.5% and 1% respectively.</i> <i>The regime reviewed the revenue allocation four times</i>	<i>Special Fund 7.5%</i>		<i>13% derivation goes to the oil producing States</i>	<i>13% derivation goes to the oil producing States</i> Horizontal Allocation Formula <i>Equality: 40%</i> <i>Population: 30%</i> <i>Landmass/Terrain: 10%</i> <i>Internally Generated Revenue: 10%</i> <i>Social Development Factor: 10%</i> The Social Development Factor <i>Education (4.0), Health (3.0), Water (3.0)</i>

Table A: Revenue Allocation experiences in Nigeria - from 1978 to date

Strategic Imperatives: Natural Resources

10. Natural resources are major causes of conflict and instability if mismanaged or unfairly shared [Hayson & Kane, 2009]. Therefore, the governance of natural resources is of strategic importance because control over their benefits is now one of the main motivator of ethnic and identity-based conflicts cum politics
11. There are two components of the revenue allocation formula used for the allocation of the Federation Account in Nigeria: *Vertical Allocation Formula (VAF)* and *Horizontal Allocation Formula (HAF)*. The vertical allocation formula is for inter-tier sharing between the three tiers of government while the horizontal allocation formula is for intra tier sharing amongst the 36 States and the 774 Local Governments in Nigeria [Bashir, 2008:3 in Lukpata, 2013].
12. The recommendations of the various *Revenue Allocation Commissions/Committees* in Nigeria resulted in the following fourteen [14] principles of revenue sharing, and have continued to serve as guide to date. See *Box A*.
13. However, in governing natural resources, Nigeria needs to include these additional principles;
 - a. **Principle of ownership of natural resources:** i.e. the governance of natural resources must balance the claims of private ownership, communal and customary rights, and state ownership.
 - b. **Principle of allocation of the power to manage and develop natural resources:** Nigeria needs a new constitution – situated on fiscal federalism – that will detail the

Principles of Revenue Allocation - Nigeria

- a. Basic needs
- b. Minimum Material Standards
- c. Balanced Development
- d. Derivation
- e. Equality of Access to Development Opportunities
- f. Independent Revenue/Tax effort
- g. Absorptive Capacity
- h. Fiscal Efficiency
- i. Minimum responsibility of Government
- j. Population
- k. Social Development Factor
- l. Equality of States
- m. Landmass and Terrain
- n. Internal Revenue Generation Effort.

Box A

levels of authority relating to the development and exploitation of natural resources. This should cater for the power to control, regulate and manage the natural resources.

- c. *The principle of treatment of natural-resource revenues:* Nigeria needs to develop a transparent and fair system for the collection and sharing of natural-resource revenues among its federating units [Hayson & Kane, 2009].

Strategic Imperatives: Taxation

14. A major challenge of the Nigerian taxation system is the non-conformity to the ‘spirit’ of fiscal federalism, as a ‘true’ federal system ensures that no federating unit is made subordinate to another. The current thrust of the taxation system in Nigeria is that it is anti-federal and anti-developmental [Ariyo, 2014], as financial responsibility is a core component of federalism. What is required is a shift of some responsibilities for expenditures and revenues to the federating units. For example, the current sharing formula for VAT that allocates 40% across all states does not encourage states to increase their VAT earning potentials, noting that Lagos State alone generates approximately 65% of the VAT revenue in Nigeria.
15. Nigeria’s response to a decentralized tax system must be backed by constitutional provisions. Ethiopia and Uganda offer examples, where emerging political conditions and the need to hold their ethnically fragmented nations together prompted the collective strong desire to decentralize. This prompted provision of separate service and revenue responsibilities for both federal and Regional governments in the 1995 Ethiopian Constitution and the 1995 Ugandan Constitution and the Local Government Act of 1997 [Ariyo, 2014].

COUNTRIES	NATURAL RESOURCES	OWNERSHIP OF RESOURCES	MINERAL TAX NAME	TAXATION PRINCIPLE
Brazil	Copper	Federal	CFEM – Compensation for the Exploitation of Mineral Resources	2.0%
	Iron Ore	Federal	CFEM – Compensation for the Exploitation of Mineral Resources	2.0%
	Gold	Federal	CFEM – Compensation for the Exploitation of Mineral Resources	1.0%
Argentina	Iron Ore	Provincial	Provincial Mining Royalties	3.0%: On Mine head Value
	Copper	Provincial	Provincial Mining Royalties	3.0%: On Mine head Value
	Coal	Provincial	Provincial Mining Royalties	3.0%: On Mine head Value
South Africa	Gold	Federal	Mining and Petroleum Resources Royalty (MPRD)	0.5 % - 5.0%: On Adjusted Revenues
	Iron Ore	Federal	Mining and Petroleum Resources Royalty (MPRD)	0.5 % - 7.0%: On Adjusted Revenues
	Coal	Federal	Mining and Petroleum Resources Royalty (MPRD)	0.5 % - 7.0%: On Adjusted Revenues

Table B: Developing Countries: Resources and Taxation Principle [Ariyo, 2014]

[Source: Corporate income taxes, mining royalties and other mining taxes by PWC, June 2012; in Ariyo, 2014]

Some international examples

16. No two federations are alike in all respects, as each nation has different factors - including historical development, geographical spread, population and demography, political background and experiences - that are unique to its context. Such factors play important roles in the formulation and shaping of their Constitutions, constitutional responsibilities and the fiscal relationships among the tiers of government. Nevertheless, some federations share some common experiences that should be of interest to Nigeria [Tukur, 2002], as explicated below.

- a. **Germany** - There is a fiscal dominance of the Centre. The Revenue Allocation formula adopted is sufficiently elastic to ensure that the financial autonomy of all tiers of government is not compromised. Federal, State and Local Governments are viewed as bona fide 'owners' of all monies centrally collected. There is dependency on centrally collected revenue by all levels of government. The formula for sharing centrally collected monies is entrenched in the Constitution and can only be varied by Federal statute. Any changes must receive the approval of the Council of States. The Centre, usually with surplus funds, can provide loans and other forms of assistance for specific projects to State and Local Governments [Tukur, 2002, p.39].
- b. In **India**, the central government exercises a dominant role in the country's fiscal and revenue sharing policies. Two major tiers of government, Federal and State, exist with the Federal Government virtually in control of what is allocatable to the other tier, usually hinging such decisions on development planning. India's approach to revenue allocation through Central Government's transfer to the States has made analysts think that India is practising a semi-federal system. The Indian Constitution makes provision for Central Government's loan to the States [Tukur, 2002, p. 40].
- c. There is provision in **Indonesia** for the use of grants for specific programmes such as payment of all Local Government staff (a major expenditure item) thus freeing Local Government funds for capital development at the grassroots. Indonesia has a complicated four-tier system of government that leaves the Central Government very dominant, as important functions for which

Taxation... the Brazil Experience

Three levels of government are recognized - central, state and municipal - with a system of fiscal and political decentralization. The country has 27 states (including a Federal District) and 5,559 municipalities.

Since the early 1980s, fiscal decentralization and the weakening of central authority were essential components of Brazil's re-democratization process; with a distinct shift, characterized by strong growth in the volume of federal tax transfers to sub-national government levels. The share of the two major federal taxes transferred into State and Municipal revenue sharing funds - income tax and industrial products tax - ascended from 18% to 44% between 1980 to 1990.

The Constitution consolidated and strengthened the taxation authority of the sub-national spheres of government. The tax coverage was also expanded to include all merchandise types, communication and transport services. With the absorption of five former federal taxes, fully controlled by the state, transfers to municipalities of the revenues generated by this tax were increased by 25%.

The general trend toward decentralization has been backed by well-defined movements seeking redistribution of public resources. In vertical terms, the core of discussions on fiscal federalism, almost all gains were concentrated at the municipal level while the position of state governments changed very little, particularly as regards the concept of disposable tax revenues (the inflow generated by the level of government in question plus and/or minus constitutional transfers). In horizontal terms, most of the additional funding was channeled to state and municipal administrations in less developed Regions of the country.

The major concerns of the Brazilian government now include increasing revenue autonomy and decreasing transfer dependency. However, vertical gap of sub-national governments is bridged by equalization transfer [Ariyo, 2014].

Box B

States and Local Governments lack the machinery and expertise are performed for them by the Federal Government. The Central Government's grants to other tiers are like subsidies and are based on detailed establishment lists approved by the *National Civil Service Administration Board* [Tukur, 2002, p. 40].

- d. *Malaysia* - The Federal-State financial relations are not based on geographical or ethnic divide, rather greater attention is placed on the enhancement of national than State or Local interests. This was fortified by a constitutional provision which states that the major purpose was to form a federation with a strong Central Government. That is why the list of subjects over which the Central Government has power to make laws and incur expenditure is wide compared to the narrow responsibilities of the eleven [11] States which make up the Malaysian Federation. In the general allocation of funds among States, increased emphasis is placed on State needs rather than derivation [Tukur, 2002, p. 41].
 - e. The *USA* approach to inter-governmental fiscal relations is dynamic and allows for local autonomy while projecting itself as a strong united country. Some taxes are specific for States and Local Governments. Financial transfers from the Central Government to other tiers of Government are either through loans, grants-in-aid, or revenue sharing; the latter being used to implement policies usually aimed at promoting equality among the States or Local Governments and providing incentives for the recipient government to behave in certain ways. Funds are first allocated among States and then within each State, using such principles as population, relative income, tax effort, urbanised population and personal income tax. For Local Governments, the principles are population, per capita income and tax effort. One outstanding principle is that of per capita income, another is the dynamic system of grants-in-aid by the Federal Government [Tukur, 2002, pp. 41-42].
17. From the examples above, the corporate interest of the federation appears paramount in most fiscal arrangements while the unity of the sovereign state is not compromised.
 18. See:
 - Table 4: *Ownership of natural resources in selected countries*
 - Table 5: *Allocation of authority for natural resources in selected countries*

Policy recommendations

19. The debate on revenue allocation should be geared towards meeting the nation's economic needs rather than a narrow focus on geopolitical and ethnocentric considerations. The debate should lay emphasis on both revenue sharing and revenue generation.
20. A concomitance of political federalism is fiscal federalism. Therefore, there should be commitment to a return to the independence formula of revenue derivation, with each federating units controlling revenue accruing from activities within the federating units, such as the collection of revenue from extractive industries, agriculture, financial activities and value added taxes [VAT]. The revenue allocation formula that shall operate within each federating unit will be left to its discretion [Yoruba Agenda, 2012].
21. There is need for greater recognition of legitimate Regional aspirations for a voice in the development of natural resources within a national standard of rules and regulations - as is the practice in Iraq, Sudan, Indonesia and Aceh. [Hayson & Kane, 2009]. The table below explicates this.

Ownership	Ownership of natural resource should on the concurrent list
Management	Management of natural resources should be devolved to federating units
Vertical Allocation	<p>Vertical allocation should be informed by the principles of decentralisation and fiscal federalism, hence should be;</p> <ul style="list-style-type: none"> • Federal Government 35% and • Federating units 65%. <p>The initial formula for revenue allocation must be enshrined in a new constitution. The regular review of the formula must be carried out by a <i>Federation Account Council</i> which shall submit its recommendations for constitutional amendments to the National Assembly [Yoruba Agenda, 2012].</p>
Horizontal Allocation	<i>Horizontal Allocation</i> should be based on equity, social development factors, natural and ecological factors and local need only. The horizontal revenue allocation principles for the Federation Account should be based mainly on <i>Equality of States</i> and in recognition of the derivation principle. The equity principles must recognise that all States are at varied level of development and with varied resources and capabilities.
Derivation	The current 13% derivation allocated to the littoral states should be reviewed upward to 25% of the revenue accruing from all natural resources as a first line charge for distribution to the beneficiaries of the derivation fund [Yoruba Agenda, 2012].
Equalisation fund	<p>This should be established where an agreed percentage of a State's IGR is paid into this fund.</p> <p>This shall be accessed by qualified states ONLY as a conditional grant for the purposes of social development projects. While allowing states to develop according to their potentials, the nation can ensure that there is a minimum level of social and developmental uniformity across the country. The key principle to note is that where there is a need for a central pool, all the federating units should discuss and determine the modality for contributing to the pool.</p>
Taxation	<p>The federal government shall continue to control company taxation on extractive and non extractive industries. This means that while the federating units will keep the royalties, the federal government will collect and distribute the proceeds of company taxes and petroleum profit tax according to the revenue formula agreed by federating units [Yoruba Agenda, 2012].</p> <p>Value Added Tax, Personal Income Tax, Companies Income Tax, Stamp Duties and other taxes - except Custom and Excise Duties, Petroleum Profit Tax and other levies associated with mineral resources - should be levied, collected and retained by the federating units and an agreed percentage remitted to the central government on the basis of responsibilities [Yoruba Agenda, 2012].</p> <p>Petroleum Tax should be levied and collected by the Federal Government.</p>

Table C: Policy recommendations

22. For further recommendations, also see Yoruba Academy's submission: *Fiscal federalism, revenue sharing and resource control; Think Piece Edition: Series 2; 1 April 2014.*

Conclusion

23. The ownership, allocation of power to manage and control, and the treatment of natural-resource revenues are three distinct principles that must receive treatments in addressing Revenue Allocation in Nigerian.
24. The Revenue Allocation practices in Nigeria must work towards an acceptable revenue formula that gives cognizance to its pluralistic nature.
25. The national conference should produce proposals that enable Nigeria to have a leaner federal government. The centre must have reduced responsibilities and fiscal federal arrangements that enable greater autonomy of and for the federating units and that will ensure that they control their revenues and development.

Unitary States	
Indonesia	<i>The State</i> [Article 33.2] Sectors of production which are important for the country and affect the life of the people shall be under the powers of the State .(3) The land, the waters and the natural resources within shall be under the powers of the State and shall be used to the greatest benefit of the people.
Papua New Guinea	<i>The State. Ownership of natural resources for Bougainville Island to be determined in the future.</i> [Part I, Article 2.2] The sovereignty of Papua New Guinea over its territory, and over the natural resources of its territory, is and shall remain absolute.
Federal States	
Canada	<i>The Provinces</i> [Article 109] All lands, Mines, Minerals, and Royalties belonging to the several Provinces of Canada, Nova Scotia, and New Brunswick at the Union, and all Sums then due or payable for such Lands, Mines, Minerals, or Royalties, shall belong to the several Provinces of Ontario, Quebec, Nova Scotia, and New Brunswick in which the same are situate or arise, subject to any Trusts existing in respect thereof, and to any Interest other than that of the Province in the same.
Iraq	<i>The people</i> [Article 111] Oil and gas are owned by all the people of Iraq in the Regions and governorates.
Russia	<i>Private, state, municipal or other forms of ownership</i> [Article 9.1] The land and other natural resources shall be used and protected in the Russian Federation as the basis of the life and activity of the peoples living on their respective territories. (2). The land and other natural resources may be in private, state municipal and other forms of ownership.
Sudan	<i>Not designated</i> [Comprehensive Peace Agreement, Wealth Sharing Protocol Article 2.1] Without prejudice to the position of the parties with respect to the ownership of land and subterranean natural resources, including in Southern Sudan, this Agreement is not intended to address the ownership of these resources.
United Arab Emirates	<i>Public Property of the individual Emirates</i> [Article 23] The natural resources and wealth in each Emirate shall be considered to be the public property of that Emirate [...]
Venezuela	<i>The Republic</i> [Article 12] The mining deposits and of hydrocarbons, [...] existing in the national territory, under the bed of the territorial sea, in the exclusive economic zone and the continental platform, belong to the Republic, are goods of the public dominion and, therefore, inalienable and imprescriptible.
Nigeria	<i>Government of the Federation</i> [Article 44] The entire property in and control of all minerals, mineral oils and natural gas in under or upon any land in Nigeria or in, under or upon the territorial waters and the Exclusive Economic Zone of Nigeria shall vest in the Government of the Federation.

Table D: Ownership of natural resources in selected countries

[Source: Haysom & Kane, 2009; p. 11]

National Priority	Regional Priority	Shared/Divided Priority	Asymmetrical
Nigeria – National Parliament has exclusive legislative authority over mines and minerals, including hydrocarbons. [Section 39 of the Exclusive Legislative List]	Canada – Provincial legislatures and governments are given exclusive authority to make laws related to exploration for non-renewable natural resources; development, conservation and management of non-renewable and forestry resources [Article 92].	Iraq – The federal government, together with the producing Regional and provincial governments, are given the responsibility to formulate strategic policies to develop Iraq’s oil and gas wealth to achieve the highest benefit to the Iraqi people. [Article 112.2]	Indonesia – Council of Representatives of the Regions (Upper House of Parliament) given exclusive responsibility for legislation related to the management of natural resources and other economic resources. [Chapter VIIA 22D Section 1 and 2]
Venezuela – National Public Power (Federal Government) has responsibility for the governance and management of mines and hydrocarbons. [Article 156.16]	United Arab Emirates – Each emirate has full control over its natural resources and other wealth [Article 23]	Russia – Joint jurisdiction of the Russian Federation and the subjects of the Federation over use and management of land, mineral resources, water resources, and other natural resources as well as protection of the environment. [Article 72.1C and Article 72.E]	Law on the Government of Aceh provides for joint management of oil and gas resources between Government of Indonesia and Provincial Government of Aceh. [Section 160 Article 5]
		Sudan – National Petroleum Commission (NPC) established with representatives of National Government, Government of Southern Sudan and state governments. NPC is given the responsibility for formulating public policy, development strategies, and negotiating and approving all oil contracts. [Comprehensive Peace Agreement, Wealth Sharing Protocol, Article 3.2]	Papua New Guinea – Natural resources included in the National Legislative Power. Natural resources and land included in powers and functions to be transferred to the Bougainville Autonomous Government when it feels it has the need and capacities. [Article 290.2zd]

Table E: Allocation of authority for natural resources in selected countries

[Source: Haysom & Kane, 2009; p. 14]

Fiscal federalism, revenue sharing and resource control

Statement of issue(s)

1. Revenue adequacy is central to the existence and functioning of a Federal Government and the federating units.
2. The current revenue allocation formula by which the Federal Government of Nigeria withholds over 50% of centrally-collected revenues in the Federation Account, has created a glaring and unacceptable imbalance in the financial resources of the three tiers of government. This has also adversely affected the delivery of core public services and infrastructure development where they matter most.
3. The resource structure of Nigeria is over-centralised and the federal government lacks the capacity to manage them.
4. The nation needs a fiscal policy and revenue allocation system that reflect fiscal federalism.

Contexts

5. Associated economic and political factors, has led to a situation in which current states and local governments are dependent on Federation Account Allocations, with many units not financially stable and viable, as they find it challenging to maintain efficient and effective public services. This dependent fiscal arrangement is also a destructive factor to our federal system, as the fiscal autonomy of federating units, which presupposes its developmental responsibilities, is essential to a true federal arrangement.
6. The nation's Regional arrangement in the First Republic made for more local autonomy and better quality governance than what we have today. From 1966 till date, the revenue allocation system in Nigeria has not been efficient or equitable. The imbalance and lopsidedness associated with the Nigerian revenue allocation formula has led to lack of sustainable development. Therefore, a critical revisit of what worked in the First Republic is recommended.
7. The weak financial base of federating units cannot engender fiscal federalism. As a result, there are discontentment, conflicts and agitation within the Nigerian operating space. When there is a major drop in whatever accrues to the federating units from the Federation Account, their development efforts are adversely affected.
8. **International examples:**
 - a. There is an Australian model that has very significant transfers to sub-national governments. Similarly, some Nordic countries, for example Denmark, have very substantial transfers to their sub-units.
 - b. The overriding goal of any fiscal system is, or at least should be, to maintain aggregate fiscal discipline, i.e. to control the totals. This would require of course, a market discipline approach that has to be effective. This works well in the United States and Canada, as examples.
 - c. The definite trend observed internationally is to strengthen State Governments and local constituents, giving them more responsibility for revenues and expenditures, as evident in the UK.

Strategic Imperatives

9. A multi-cultural and multi-lingual country needs, at the very least, a federal system of government if it is to achieve any measure of economic, social and political development [Awolowo, later conceptualised as 'cultural democracy' in Sekoni, 2013, p.37].
10. For any federation to be sustained there must be fiscal decentralization and financial autonomy. This is because the dependence of these units on the federal government impinges on federating units' autonomy and hindered their capacity to carry out needs-informed independent development.

Implications - Nigeria & South West

11. One of the fundamental consequences of the dependence of federating units on the federal government is that specific cultural communities such as Edo, Fulani, Igbo, Ijaw and Yoruba have had to plan their development programmes in consonance with revenues allocated to them by the central government [ibid]. This was experienced with the maintenance and management of federal roads such as Ikorodu Road in Lagos, Lagos-Ibadan Express road etc
12. As a result of population density, high level of urbanisation and a skewed revenue generation and allocation system, people in Yoruba Region are made to experience a higher rate of unemployment among trained citizens than their counter parts elsewhere with a smaller population of 'value-added' citizens [ibid]
13. The erosion of the right to economic self-determination has resulted in an underdeveloped Yoruba Region; a reversal of this model will turn the Region into an engine of/for growth
14. The principal effect of overbearing lop-sidedness of the revenue sharing system in Nigeria is the continued strengthening of the centre against the continued weakening of the federating units. The current national allocation system, therefore, exposes the weakness of Nigeria's federalism.

Policy Recommendations

15. The underpinning principles that inform these recommendations are that;
 - a. Every federating units should be opportune to aspire to achieve its highest potentials within the Nigerian Nation without hindrance
 - b. Governments at various levels are held in trust and should be accountable to the people, even on fiscal matters
 - c. More resources should accrue to the federating units as they are closer to the people and for the purpose of development
 - d. Revenue allocation should be done transparently and in a manner that is widely accepted by the majority of the people of the federating units
 - e. Revenue allocation should be able to provide each of the federating units with, at least a minimum level of funds in the light of their responsibilities, current level of development and developmental aspirations.
16. Nigeria should adopt the definition of 'fiscal federalism' as a set of principles that can be applied in attaining true federalism. Fiscal federalism, just as true federalism, should be an overarching normative framework in Nigeria for assignment of functions to the different levels of government with the appropriate fiscal instruments for carrying out these functions.
17. The *Vertical Allocation Formula* is invalid as the current Nigerian Constitution does not recognize Local Governments as distinct tiers of Government; rather they are parts and parcels of the State Government. There should be an allocation formula that will give more resources to the federating units, which are the closest to and remain the undisputable lead agents in local development. Therefore, vertical allocations should be between the Federal Government and federating units, with federating units given the power and responsibilities to organise its local constituents as it deems fit. Therefore, the vertical allocation should be agreed by the Federal Government and federating units.
18. The need for Federal Government to decentralise has been rigorously argued across the board. For example, land, which is a major factor of agricultural production, is vested in federating units. Therefore, federating units are in better positions to implement agricultural policies than the Federal Government. This type of federal ministry/portfolio, as an example, should be altered to retain only their research and policy functions. Then, their allocations can be turned into a **Conditional Grant Scheme** for federating units willing to buy into federal government's policies. The same approach can be applied to decentralise the delivery of major public services, such as education, health, water and social services. This approach stands to benefit from the efficiencies associated with local administrations while serving important national objectives.

19. Direct allocation to *Special Funds* from the Federation Account is unconstitutional and should be deleted from the allocation formula. However, the decentralisation of spending powers will invariably create unequal access to revenue among Federating units. To bridge this inequality and ensure that social development is evenly distributed, it is proposed that an **equalisation fund** be established where an agreed percentage of a State's IGR is paid into this fund, which will be accessible by qualified federating units ONLY as a conditional grant for the purposes of social development projects. So, while allowing federating units to develop according to their potentials, we can ensure that there is a minimum level of social and developmental uniformity across the country. The key principle to note is that where there is a need for a central pool, all the federating units should discuss and determine the modality for contributing to the pool.
20. Horizontal allocation should be based on equity, social development factors, natural and ecological factors and local needs only. It is recommended that the horizontal revenue allocation principles for the Federation Account should be based mainly on *Equality of federating units* and in recognition of the derivation principle. The equity principles must recognise that all Federating units are at varied level of development and with varied resources and capabilities. It is therefore proposed that derivation should be an agreed percentage by the federating units of the revenue accruing from all resources as a first line charge for distribution to the beneficiaries of the derivation funds.
21. The Allocation of Revenue Act [for instance, Federation Accounts] places a premium on Land Mass, amongst other factors, as an index of revenue distribution. This is evident from the provisions of section 2 of the Act. It is our contention that any well-intentioned revenue allocation formula should be people-oriented. It should focus on the development and welfare of people rather than landmass.
22. Off shore mines and minerals should remain in the exclusive legislative list. This is because a substantial quantity of Nigeria's oil deposit is located off shore and by the current regime of international law (UNCLOS 1982) which Nigeria has ratified and adopted, title to deep off shore oil deposit vests in the central government [Yoruba Agenda, 2012]
23. Value added tax and sales tax, personal income tax, companies income tax, stamp duties and other taxes except custom and excise dues, and other levies associated with mineral resources should be levied, collected and retained by the federating units and an agreed percentage remitted to the central government on the basis of responsibilities. Petroleum Tax should be levied and collected by the federal government. An agreed percentage of oil revenue receipt by the federal government should be remitted to oil producing federating units. The above recommendations are in consonance with international practice of fiscal federalism, for example, USA, UK.

Conclusion

24. The revenue sharing practices in Nigeria must work towards an acceptable revenue formula that gives cognizance to its pluralistic nature. Revenue sharing should not be skewed towards ethnic domination; it should be informed by reliable and acceptable socio-economic data on which technical impartial allocations can be based.
25. The national conference should produce proposals that enable Nigeria to have a leaner federal government. The centre must have reduced responsibilities and fiscal federal arrangements that enable greater autonomy of and for the federating units and that will ensure that they control their revenues and development.

Policing

Statement of issue(s)

1. South West [SW] States of Nigeria demands a State Police system to ensure an effective security system in their domains. In this regard, law enforcement and maintenance of public order should be on the residual legislative list and not on the exclusive legislative list.
2. Noting that it is not possible for all federating units of Nigeria to develop at the same pace, those [states] with the aspiration and aim to establish local security apparatus should be enabled to, with requisite constitutional provisions guiding their operations, whilst other federating units may follow suit as their realities demand.
3. In the current Nigerian constitution, States are allowed to have Governors and legislators but they are not given the powers to enforce laws created by state legislators and duly signed by the Governors. According to the current Nigerian constitution, laws that are made by state lawmakers and signed by the State Governors can be enforced only by a police force that is responsible to the Nigerian President. In order words, states have the right to make laws that they cannot enforce within the framework of a constitution that grants monopoly over security and law enforcement to the federal government [Sekoni, 2013, pp. 74-75].
4. This federal monopolisation of law enforcement prevents the emergence of democratic policing – that is, a system that involves citizens in the determination of the protocols by which they are protected and secured. Centralisation of policing and efforts by the federal government to create a culture-neutral police system in Nigeria, denies citizens the opportunities for effective community policing. Nigeria, under the 1999 constitution denies cultural communities the right to be policed in a manner that is responsive and sensitive to their cultural values [ibid, p.76].
5. The connection between language, culture and criminality is recognized worldwide. In the case of the Nigerian police, the sensibilities of each cultural Region has disappeared, as police men and women no longer need to be familiar and proficient in the language and culture of the locality in which they work and operate [ibid, p. 46].
6. The police at our current states do not largely consist of indigenes of/from that federating unit. Attempts at using a central police system to enforce laws and keep order in a multi-ethnic nation-state, such as Nigeria, has led, as it has done since 1966, to inefficiency, ineffectiveness and insensitivity to citizens' cultural responsibilities.
7. At present, the Nigeria Police Force is overburdened and over stretched.

Contexts

8. It is essential that for a government to be effective there must be an institutionalized law enforcement agency to ensure obedience to and enforcement of compliance with the law.
9. Historical background
 - a. Historically, the power to establish local government or native authority police forces by the Regional Legislatures was taken away in 1971 by the Constitution [Suspension and Modification Decree] of 1971.
 - b. Before then, the power to establish and organize police forces on a provincial basis was granted under Section 105 of the 1963 Constitution which after stipulating that “... no police force other than the Nigeria police force shall be established for Nigeria or any apart thereof” then provided asfollow: “...Nothing in this section shall prevent the (separate) legislature of a Region from making provisions for the maintenance by native authority or local government authority established for a Province or any part of a Province, a Police Force for employment within that province (emphasisours)! [Yoruba Agenda, 2012].
 - c. Both the 1979 Section 194(1) and the 1999 Constitution have followed the centralization of the Police Force since 1971, such that Nigeria is policed by a single nationwide authority –the Nigeria Police Force.

10. Experience in Nigeria has shown that an attempt to continually tie the national security system and structure to the centre has never and will never guarantee an effective security system. Some classical examples of the usage of presidential/federal might to undermine the state and national security at large are: the murder trial of former senate majority leader, Teslim Folarin in 2011. Without waiting for the legal advice on the murder charge brought against him (Teslim Folarin), the police believed to be acting the script of the federal government of Nigeria, unilaterally withdrew the charge against the accused person⁶. Another example was the disbandment of Bayelsa and River state Governors' security apparatus by President Goodluck Jonathan⁷.

Strategic Imperatives

11. There are **arguments in support of a centralised police structure**. Some of these are:
 - a. That a single nationwide police organization will make for more efficiency in the prevention and detection of crimes especially crimes that have inter-state elements;
 - b. That the hitherto existing local government and local authority police contributed in no small way to the demise of the First Republic in that it was used as instrument of political repression, but a central police organization controlled from the centre would be independent and above local political machinations;
 - c. That to constitutionally enable States to empower their own local police forces poses an inherent danger to the stability of the country since such police forces could be employed to wage war against the Nigeria Nation;
 - d. That unified police structure would ensure better conditions of service for police personnel and this would in turn reduce the wave of corruption in the policing system; and
 - e. That unified and federal controlled police would ensure modernization of equipment and better training facilities [Yoruba Agenda, 2012].

12. However, the **arguments for a decentralised police system i.e. state policing** are that:
 - a. Alongside the power of taxation to raise revenue and ensure the well being of its communities, the other inherent and essential power of any government is the power to maintain law and order within its domain.
 - b. A single unified police system in Nigeria has not worked satisfactorily and effectively
 - c. The Nigeria Police Force has demonstrated to be more inefficient, corrupt and inept. Its performance level is low, in comparison with international standards and good practice, thereby leading to a near complete nationwide dissatisfaction and disapproval of its activities.
 - d. Admittedly, local authority and Regional police in the past were used as instruments of political repression and intimidation as well as the perpetuation of election fraud during the First republic; it is also true that the Nigeria Police Force has been subjected to the same or even worse abuses during the period 1979 to date.
 - e. Given the country's size and population, serious and effective policing by a single organization is extremely difficult and near impossible. The chain of control in the police is too long and remote from the centre of operation. The remoteness has had the effect of weakening discipline with the resultant ineffectiveness of the law enforcement process.
 - f. Centralization and unification of the policing system has also contributed significantly to the delay in the administration of criminal justice. Quite often, an investigating police officer detailed to handle the investigation of a case, suddenly finds him/herself transferred, from instance, from Ado-Ekiti in Ekiti State to Yola in Adamawa State, a distance of over 1000 kilometres. This means that, he/she either would be travelling from Yola to Ado-Ekiti at each adjourned date or the prosecution must dispense with his/her testimony; either way it is a clog in the wheel of justice. A police system localized within a federating unit will undoubtedly minimize the long and avoidable delay arising from such transfer of personnel.

⁶ Sahara Reporters (2011) Nigeria's Senate Majority Leader Teslim Folarin Discharged from Murder Trial to Vote at PDP Convention. http://saharareporters.com/news_page. Retrieved on 1st April, 2014

⁷ James S. (2013) "IGP Disbands Dreaded Bayelsa Security outfit" *Thisday*, September 24

- g. A localized police system will ensure that its personnel are indigenes or at least residents of the locality and who would invariably know most people within the area, thereby making the identification of anti-social elements and intruding criminals easier.
- h. Whilst the argument for a better equipped and trained central police force may be potent, the reduction of the powers of the Federal Government through a restructured federal system will put more resources at the disposal of the federating units. Currently, state governments contribute 1% of their monthly allocation towards the operations and funding of the Nigerian Police Force. If this fund is retained by the states and if properly utilized, it will achieve a better trained and equipped state police force.
- i. Agitations for the establishment of state police have relied on the socio-philosophical principle of federalism on which the Nigeria's constitution is based. Federalism is not complete without the existence of state police, as demonstrated by advanced federating nations such as the USA, Australia, India, Belgium, Canada, where there are federal and state police [called by different names]. Hence, Nigeria does not have any logical reason to be atypical of federalism.
- j. Nigeria must adopt a federal structure. Therefore, it is imperative that the nation recognizes and apply the characteristics and features that would necessitate the system being regarded as Federal. Once powers are delegated to federating units in a federal structure, there should be separateness and independence of each level of government and mutual non interference with the exercise of allotted powers, except to the extent permitted in the agreement to share powers.
- k. To deny any tier of government the power to enforce its authority or the control of instrument of decision, especially in relation to the maintenance of law and order is a complete negation of these very basic principles of federalism.

Implications - Nigeria & South West

- 13. For Nigeria, the establishment of state police will ease the security tension on the federal government and allow the centre to concentrate on key strategic securities issues.
- 14. State police will reduce the ratio of a policeman to the citizenry. Presently, Nigeria has a ratio of 400:1 (400 citizens to one policeman)⁸ one of the highest ratio of number of policemen to the population found anywhere in the world. Nigeria requires the minimum of 64,823 policemen to meet the United Nation's recommended strength.
- 15. Given the current state of insecurity the country is experiencing - such as kidnapping, bombing, armed robbery and killings - the need to tackle security challenges locally is imperative, because the proximity of the state security system to the community will enable the leverage for better vigilance, crime prevention and awareness and intelligence gathering. The effectiveness and efficiency of local police could lend credence to the position that security is essentially a local problem and only those who understand the terrain can manage it effectively.
- 16. Some federating units currently spend substantially to subsidize the operation of police operatives deployed to their domains to ensure that lives and properties are secured. For instance, Lagos State has a Security Trust Fund [with a total spend of N12.763b in 2011, cited in *Niger-Delta Citizens & Budget Platform, July 22, 2012; retrieved 1 April 2014: www.citizensbudget.org*] which is used to fund the operation of the state Rapid Response Squad. Arms and ammunitions are purchased from this fund while officers and men serving in the outfit are also paid special allowance. Ogun State and Oyo State, as examples, also have similar security initiatives. If a state spends substantially on state security, then it must be able to exert some form of control⁹.
- 17. State policing further suggests more responsibilities for the federating units, as they will now be accountable to the people on security matters than ever before. This will translate to increased employment

⁸ Daily Independent (July 2, 2012) Nigeria Police: Most misunderstood, under-rated and vilified-Why? http://dailyindependentnig.com/news_page. Retrieved on 1st April, 2014

⁹ Adedeji, O. A. (2012) State police in Nigeria: Issues and Challenges. Available at: <http://ssrn.com> Retrieved on 1st April, 2014.

opportunities for teeming unemployed people in the federating unit. For example, Lagos State's LASTMA and KAI employ 3,311 as at December 2013 [cited in *Thisday*, 13 Dec 2103].

18. State policing will bring policing closer to the people and foster better police-community relationship.

International examples

19. Comparative studies of some federal structures of governments such as India, United States of America, Australia and Canada have shown that the law enforcement and policing have been successful in these systems largely as a result of the Regionalization of the police services.
20. All the 27 countries that operate federal systems of government allow for multiple-level policing. For instance, the *United States* has municipal, county, state, city police system in addition to the Federal Bureau of Investigation [FBI] – which is a federal police system – while each state has multiple policing for law enforcement. The only federal country with a central police is *Austria*, which agreed in 2005, constitutionally, to merge pre-existing police agencies into one with police commands in each of the nine Austrian provinces [Sekoni, p.75]
21. *Australia*: In the Australia Federation, the Federal Government has no general power over crime. Public order is a subject reserved exclusively for the states. None of the enumerated powers for the federal government relate to public order or to the maintenance of what they would call the King's peace or social order. The control of local policing is a matter for the States and the Federal Government can only intervene or come to the aid of the State at the State's invitation.
22. *India*: The principles and practice of the Indian Constitution follow broadly the trend in the countries cited above. There is, what is known as the *State List*, *Public Order*, Police (including railway and village police); administration of justice (including the constitution and High Court); prisons and other similar institutions; and offences are all reserved exclusively to the States.

Policy Recommendations

23. Policing should be devolved to federating units. Consequently, there would be a federal police to enforce federal laws whilst each federating unit will have its police established by law to enforce local laws.
24. Terms of cooperation between the federal and the Regional police will be clearly defined in a new constitution
25. The police system should be organized in such a way as to ensure that officers in charge of law enforcement in every locality are themselves indigenes of such locality.
26. The police, as an agency of the criminal justice system, have a major and central responsibility for dealing with crimes. Strenuous efforts must be made to identify and implement new approaches to improve the maintenance of law and order. It is imperative that:
 - a. New types of specialized preventive and investigative personnel must be developed at the level of federating units;
 - b. More scientific methods for allocating personnel and reducing the time for responding to calls for services must be utilized; and
 - c. Crime laboratories and other supporting services for investigative personnel must be improved.
27. Whilst new ways to improve the police's capability to deal with serious crime is important, it must be appreciated that it constitutes only one part of a total system that must be improved if serious crime is to be contended with more effectively.
28. Provision should be made in the new constitution to enable federating units to establish a state policing system.
29. However, the establishment of state police should learn from other federating countries and nations, in legislating laws that will avoid clashes of interest between the states and the centre in using their respective security apparatuses.

Conclusion

30. State policing will enable better security of the people of Nigeria, and engender the principles and practice of federalism.

Fundamental Human Rights [FHR]

Statement of issue(s)

1. **FHRs** are equalitarian, egalitarian, universal and humane in contents and are anchored on the principle that no level of social and economic status should be a necessary determinant for its enjoyment. However, in practice, Nigeria does not conform to this principle, because it does not provide an equitable and egalitarian social system where human rights can thrive.
2. Some provisions in the Nigerian Constitution are in some cases antithetical to the cause of human rights. For instance section 33 of the 1999 Constitution justifies deprivation of life in order to effectuate a lawful arrest or to prevent the escape of a person from a lawful custody and that a person may be justifiably killed in defence of property.
3. **FHRs** provision in Nigeria is not sensitive to and does not give equal considerations to people that are disadvantaged. As examples, people with disabilities [physical and mental], older people, pregnant women, in matters relating to adjudication of justice.
4. Nigeria is rated 'partly free' by the 2013 *Freedom House* rating in relation to human rights¹⁰. In some other recent rankings, other agencies and institutions have also rated Nigeria poorly with regards to human rights¹¹.
5. The current Nigerian constitution has institutionalized the systemic violation of the rights of many minority ethnic nationalities, despite the fundamental human rights expressly guaranteed in the constitution; some instances:
 - a. The evolution of Nigeria as a nation, via an amalgamation, created some socio-political configuration that are detrimental to the development of some ethnic nationalities, especially those that find themselves as minorities within the Nigerian geo-political structure. Some fairly large ethnic nationality groups have been balkanized into several small units and dotted in several states. Some examples are, Yoruba in Kogi and Edo, Karekare in Yobe, Jigawa and Bauchi states; the Gbagyi in Kaduna, Niger, Nassarawa and FCT.
 - b. Political leadership and governance structures have disadvantaged and disempowered some minority ethnic nationalities. For instance, there are states in which groups of minority ethnic nationalities have been lumped together with powerful hegemonic groups that monopolise political and economic power. Some examples are Kogi, Kwara, Benue, Niger, and Kebbi States. There have been consistent demands for creation of additional States in these states.
 - c. These happen, despite the existence of Constitutional safeguards for the protection of minorities from discrimination.

Contexts

6. The 1999 Constitution of the Federal Republic of Nigeria provides for the following rights:
 - a. Right to life
 - b. Right to dignity of the human person
 - c. Right to personal liberty
 - d. Right to fair hearing
 - e. Right to private and family life
 - f. Right to freedom of thought, conscience and religion
 - g. Right to freedom of expression and the press
 - h. Right to peaceful assembly and association
 - i. Right to freedom of movement
 - j. Right to freedom from discrimination
 - k. Right to acquire and own immovable property anywhere in Nigeria
 - l. Right to receive prompt compensation for compulsory acquisition of property¹²

¹⁰ <http://en.m.wikipedia.org/wiki/Humanrightsnigeria> Accessed on 7th May, 2014

¹¹ www.hrw.org/news/2013/nigeria. Accessed on 5th May, 2014

7. The Nigerian Constitution makes provision for a national legislation, administration and implementation of human rights without cognisance to the federating units' cultural contexts. The outright removal of cultural underpinnings in the Nigerian human rights provision has created a lot of tensions and problem of acceptability. For instance, the 1999 Constitution approves of *Child Marriage*, which contradicts the cultural beliefs of some Nigerian ethnic groups¹³.
8. Centralisation of human rights provision as established in the Nigerian constitution is against the basic principles and tenets of federalism.
9. The distinction that civil and political rights are justiciable and that social, economic and cultural right are non-justiciable as entrenched in the Nigerian 1999 Constitution contradicts the AU and UN standards of practice.
10. **International examples:**
 - d. In the federal states of USA, Canada and Australia, the universality and monism of fundamental human right is upheld. These countries subscribe to the UN Declaration of Human Rights – see appendix for a listing – and their constitutions allow for cultural and traditional imprints of the federating units on the provision, practice and administration of human rights.
 - e. It has been demonstrated that in countries where there is over centralization of power, the tendencies are notorious abuse of fundamental human rights. Examples are Saudi Arabia, Qatar, China and North Korea.

Strategic Imperatives

11. A multi-cultural and multi-lingual nation requires **FHR** guarantees that will not conflict with the guiding principle of federalism. Hence, whilst upholding the philosophical idea of monism of human race, the composite federating units should be enabled by law to explore their cultural values and beliefs in guaranteeing human rights.
12. For any federation to progress meaningfully and peacefully, the culture, tradition and values of her citizens must be allowed to make imprints on the provision and administration of her human rights. Some studies have shown that social unrest and the current insurgence in Nigeria are premised upon the communities wanting to demonstrate and actualise their fundamental human rights, within their cultural and religious context, as a people.¹⁴

Implications – Nigeria & South West

13. **FHR** within the context of 'true' federalism, as agitated for by the SW, will enable each federating unit to make cultural inputs to their human right provisions in that it will check the current practice where a dominant culture and tradition in Nigeria determines what human right is and should be for the rest of Nigeria.
14. If the contents of **FHR** is as stated by international model [as listed in the appendix], this will require a new constitution for Nigeria, rather than mere amendments.

¹² Section 33-44 of the 1999 Constitution of the Federal Republic of Nigeria.

¹³ Section 29 (4a) and (4b) of the 1999 Constitution of the Federal Republic of Nigeria.

¹⁴ Oluwaseun Bamidele (2012). "Boko Haram Catastrophic Terrorism: An Albatross to National Peace, Security and Sustainable Development" In Nigeria, *Journal of Sustainable Development in Africa*, Volume 14, No.1

Policy Recommendations

15. A new constitution for Nigeria should fully subscribe to the *UN Declaration of Human Rights 1946* – as detailed in the appendix – and it must provide for the protection of minority rights, by ensuring that
 - a. Constitutional definitions of citizenship and citizenship rights must be in accordance with the articles of the *United Nations Declaration on the Rights of Minorities* (UN General Assembly Resolution 47/135 of 18 December, 1992), and the *United Nations Declaration on the Rights of Indigenous Peoples* (UN General Assembly Resolution 61/295, 107th Plenary Meeting, 13 September, 2007).
 - b. The *UN Declarations on Rights of Minorities and Indigenous Peoples* should be ratified and incorporated as schedules in the new Nigerian Constitution, and thereafter, mechanism for their enforcement should be codified in the laws of Nigeria.
 - c. The Nigerian Constitution should define, defend and criminalize acts of marginalization and discrimination against the minority ethnic nationalities and ensure that no ethnic nationality or community is placed under “traditional” authority that is not their own.
16. *Constitutional Right to Damage for breach of Chapter IV Rights* - These fundamental rights should be buttressed by giving a right to claim against public authorities where constitutional rights are infringed. This is in accordance with the practice in the European Union, as detailed in the *European Convention on Human Rights, Article 41*. [Yoruba Agenda, 2012].
17. The **FHRs** provision in Nigeria should reflect the true principles and tenets of ‘true’ federalism. Each federating units should be empowered, by a new constitution, to define what fundamental human rights means to them, taking cognisance of their culture and traditions and without contravening the universally held monistic conception of humanity.

Conclusion

18. The national conference should produce a new constitution with provisions for **FHRs** that will engender freedom, liberty and justice for all Nigerians, and that disenable the cultural and religious practice of any federating unit to become the yardstick in determining what human rights should be or mean to rest of the country.

Article 1	Right to Equality
Article 2	Freedom from Discrimination
Article 3	Right to Life, Liberty, Personal Security
Article 4	Freedom from Slavery
Article 5	Freedom from Torture and Degrading Treatment
Article 6	Right to Recognition as a Person before the Law
Article 7	Right to Equality before the Law
Article 8	Right to Remedy by Competent Tribunal
Article 9	Freedom from Arbitrary Arrest and Exile
Article 10	Right to Fair Public Hearing
Article 11	Right to be Considered Innocent until Proven Guilty
Article 12	Freedom from Interference with Privacy, Family, Home and Correspondence
Article 13	Right to Free Movement in and out of the Country
Article 14	Right to Asylum in other Countries from Persecution
Article 15	Right to a Nationality and the Freedom to Change It
Article 16	Right to Marriage and Family
Article 17	Right to Own Property
Article 18	Freedom of Belief and Religion
Article 19	Freedom of Opinion and Information
Article 20	Right of Peaceful Assembly and Association
Article 21	Right to Participate in Government and in Free Elections
Article 22	Right to Social Security
Article 23	Right to Desirable Work and to Join Trade Unions
Article 24	Right to Rest and Leisure
Article 25	Right to Adequate Living Standard
Article 26	Right to Education
Article 27	Right to Participate in the Cultural Life of Community
Article 28	Right to a Social Order that Articulates this Document
Article 29	Community Duties Essential to Free and Full Development
Article 30	Freedom from State or Personal Interference in the above Rights

Appendix: United Nation's Declaration of Human Rights, 1946

CONCLUSION

The Yoruba Nation has always been sufficiently orientated to the realities and struggles in and of Nigeria. Yoruba people arrived in Nigeria, as a strong urban civilization that had predisposed us to much openness - in political life, to free discourse, free contests, free choices, societal independence, the individual's pride in his worth - what the Western world calls 'democratic' behavior and Yoruba people call *Omoluabi*.

Part of that openness is that Yoruba people concede the right of individuals to practice the religion of their choice - we do not quarrel or fight over religion. Yoruba people accept foreigners and non-indigenes into our midst and are hospitable to them and, if they desire to live with us or stay longer, to absorb them into our communities. Yoruba people are sympathetic towards, and supportive of enterprise and the enterprising person - irrespective of their ethnic nationality. As a nation and a people, Yoruba are confident and fearless, and possess an acute sense of justice with clear definition of vision and leadership.

These were the value system Yoruba race came with into the amalgamated Nigeria and these are the values Yoruba aim to retain and sustain in a truly federal Nigeria. This is why Yoruba people empathise with the submission in the Northern publication, when it states that;

...Nigeria and especially the Northern states need leaders that are knowledgeable - that have vision and have the ability to think of the future; in terms of what needs to be done now to cope successfully with what the future might bring; Leaders that are fearless and are prepared to persevere and that are responsive and sensitive to the feelings and perceptions of its followers. Nigeria, especially the Northern states need a leadership that is nationally accepted regardless of ethnicity, Region, religion, and where he/she comes from. Nigeria needs a leader that could promote good governance, forge national integration through deliberate and articulated policies [Section 2.17, p. 12].

Whilst the focus of the North should be on developing this new form of required leadership - hopefully with less focus on dependency on oil revenue and the quest to perpetually rule Nigeria - the focus of Yoruba people continues to be the development of a people and a nation, upholding our core values and the strength to defend ourselves, whilst continuously seeking ways to be cohesive and focused as a nation so as to keep advancing in prosperity. [Oodua Foundation, 2013]

For Yoruba people, it is REGIONALISM OR NOTHING!

Still on the 'Morel Alternative'

Morel's intention was to provide for the division of the country into province in line with the natural geographic boundaries and existing political conditions, involving a few changes. Morel's scheme seemed to have contracted the Lugard's proposals, because Lugard wanted the North intact. Morel on the other hand saw the end to these separatist tendencies as the only panacea for the division and antagonism between the North and the South. Lugard rejected Morel's proposals because he had been critical of colonial policy as the editor of the African Mail. Lugard also rejected the advice of his lieutenant governor for the Northern Province. Temple advocated breaking the country into seven provinces, three in the North and four in the South. There were other issues on which Lord Lugard erred and invoked upon himself the criticism of his opponents.

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We the Yoruba people, throughout our history, have evolved and lived upon, and culturally raised our children to aspire in thoughts and deeds to the profile of the **OMOLUABI**.



OMOLUABI is the most sought-after status in the Yoruba world – the life orientation that conditions the individual to be well adjusted in society, to be dependable, honest and industrious, to be averse to conflict, yet not passive, to cherish self-fulfillment as well as group mutual achievement, to live on the basis of the principle that “I am because we are”.



OMOLUABI regards himself or herself as a reflector of the spirit of our Yoruba ancestors and as a vector for the projection of our Yoruba values – the cultural guide post that informed the cooperation and collaboration that built our towns, cities and roads, evolved collaborative systems in our economic life and in the raising of our families, and which, in modern times, has sustained our nation's character and strength through all the vicious and endless contortions of life. [Oodua Foundation, 2014].



Yoruba Assembly is a self-determining amalgam of forward thinking and progressive Omoluabis. It is a deliberative forum of and for the Yoruba people, devoted to sustaining Yoruba political consciousness and strengthening Yoruba developmental initiatives. It is a platform of and for convergence that provides enlightened consensus on issues that affect Yoruba people.



The Afenifere Renewal Group [ARG] is a pan-Yoruba organisation with a mandate to promote, protect and ensure the development of Yoruba people and communities - in Nigeria and in the Diaspora. ARG has become an important agent and partner to our South-West States – Ekiti, Lagos, Ogun, Ondo, Osun and Oyo - in addressing and projecting the issues that affect and concern our people, especially those that are in line with our avowed commitment to ensure that the development aspirations of the Yoruba people within the Nigerian space are not limited or constrained. ARG is decidedly progressive in inclinations and practical in actions. ARG would continue to work with like minds, in the political and non political arenas, and in all other spheres of developmental endeavours, to ensure that this paradigm remains the starting point and the benchmark for governance in our Region.



The Yoruba Academy is an independent, non-profit, non-governmental organisation established as a multi-disciplinary institution. The institution is charged with the task of bringing together everyone committed to the best traditions of the promotion of modern democratic life. It also aims to ensure the preservation of Yoruba language, culture, social practices, values and institutions. The Academy is committed to engaging in, encouraging and funding research and systematic reflections on the history, culture, position and future of the Yoruba in the context of Nigeria and in a globalised world, towards helping to create and sustain freedom for all and life more abundant. Yoruba Academy is a medium where succeeding generations can feed into our history and contributions, particularly our core being as a people.