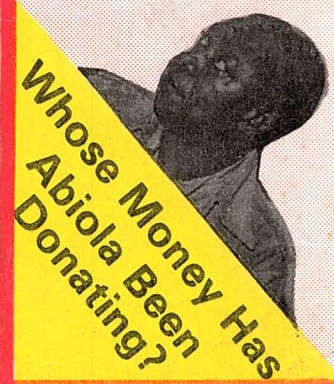


The Analyst

₦2.00

Vol. 1, No. 3

AUGUST/SEPTEMBER 1986



Whose Money Has
Abiola Been
Donating?



Taxes
and
Levies:

WHO PAYS, WHO GAINS?

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Message From the Publisher

The ANALYST is being born at a critical stage in the development of this country. After 26 years of independence during which the country recorded little progress economically and still less socially and politically, Nigeria is searching for a new social, economic and political order which will move us forward and stand the test of time.

It is not by accident that *The ANALYST* is being born at such a time. We, its publishers, do not intend to stand by the sidelines and watch the same old, reactionary forces that misshaped our past to monopolise the debate and the search, and thereby jeopardise our future. On the contrary we intend to be in the thick of the debate and the search. We intend to expose the real class origins and interest of all activities in Nigeria. We intend to help sift progressive ideas from reactionary ones. We intend to help remove all the fancy attire in which the old bankrupt ideas will be clothed, and show them up in all their naked ugliness. Likewise, we shall endeavour to give those who have anything truly new, fresh and progressive, the opportunity to air their views, within the limit imposed by space.

Our horizon will by no means be limited to the Nigerian scene. It will extend to all nooks and corners of Africa and the rest of the world, but especially where the struggle between imperialism and the people is sharpest. This means that much of our coverage of Africa will be taken up by the struggles in Southern Africa, specifically in South Africa, Namibia, Angola and Mozambique. However, this concern with Southern African will not be at the expense of other people of our continent whom imperialism is so desperately trying to suppress; ready examples being Chad, just next door to us, and Sudan, Libya and Uganda, not all that far away from our borders too.

As in the case of Nigeria, so also in other parts of the world: we are partisan on the side of the forces fighting for independence, freedom and social progress, whose cause we shall promote and whose struggle and daily sacrifice we shall publicise. On the other hand, we are partisan against apartheid, zionism and all forms of oppression and exploitation of man by man. These we shall expose and condemn.

We shall, outside Africa, take special interest in the struggles of the peoples of the Carribean, Central and South America against centuries of repression and exploitation. We shall not ignore the struggles of the black people and the other oppressed people of North America and Western Europe. We shall highlight the struggles of the Palestinians, and other Middle Eastern peoples against imperialism, zionism and local reactionaries. We shall cover the conditions and aspirations of all the oppressed and exploited of the world.

There are many journals and magazines which represent the interest of the reactionary ruling class in Nigeria. They do so under various guises. New ones are coming into the market every day. But there are very few journals which defend and promote the interests of the workers, peasants, artisans, petty producers and traders, and the revolutionary and progressive intellectuals and professionals. The *ANALYST* will complement and further develop the roles of this proletarian media by being more analytical, more democratic, more internationalist, and simple in style and use of language. It will particularly investigate and report on events, realities, and particularly conditions of life of the oppressed classes and the class struggle for a new social order. It will start publication in English but will eventually be joined by others to be published in Igbo, Hausa, Yoruba and other Nigerian languages as well.

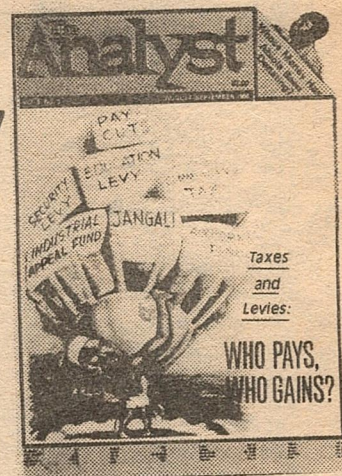
The working masses will speak for themselves in their own language through *The Analyst*.

Contents

- Comment 3
- Letters 4
- UACN vs People of Nigeria 4
- Who Pays Who Gains?: 7
- Milking Benue Women: 11
- Tax Policy Under PRP Govts: 13
- Who Pays Tax in Nigeria?: 14
- The Purpose And Meaning of Our Struggle: 17
- The Taming of an Emir: 24
- Buhari, Babangida: The Continuities: 25
- Let Me Speak: 27
- SFEM: Nigeria's 'Second-Tier': 28
- Nigeria's Fictitious Debts: 29
- Another Name for Devaluation: 30
- Update:
 - Whose Money Has Abiola Been Donating?: 33
 - Alex Ekwueme in the Mortuary Deal: .. 35
- How Rockefeller Evades Tax: 37
- OBITUARY: Le Duan (1908—86): 38
- Books: The Killing at ABU: 39
- Genocide Through Levies: Levies: 40

Who Pays, Who Gains?..7

Any one who lived in, or acquainted himself with, any rural Nigerian community will know how terrified poor peasants are of the tax man. To the poor peasant, the tax man is that man who knocks on the door with pen and paper in hand, accompanied by a team of policemen. Their mission? To collect tax by all possible means.



SFEM: Nigeria's 'Second-Tear': ... 28

In the last couple of years Nigerians have been debating the social, political and economic problems facing the nation. Would the Second-Tier Foreign Exchange Market (SFEM) turn out to be Nigeria's 'Second-Tear'?



Whose Money Has Abiola Been Donating?: ..33

Chief M.K.O. Abiola started working for the giant American multinational ITT in April 1969, as financial controller in their Nigerian subsidiary. Within ten year-that is, April 1979, he was a multi-millionaire and clearly one of the richest Nigerians. So whose money has Abiola really been dishing out?



New Cover Price

From this issue the cover price of your popular magazine, *The Analyst* will be N2.00. This has become unavoidable due to the present inflationary trend and other factors. We have tried from the beginning to avoid any price hike but the situation has become inevitable. We trust that our readers will understand this and not relent in their support and patronage.



The Burden Of Taxes And Levies

When the military seized power again, in the coup of 31st December, 1983, many poor Nigerians sighed, believing at last, the better alternative they had been waiting for had finally arrived. Unfortunately, however, this was not to be. The new rulers saw the problem narrowly, as that of economic slump; one of the main causes of which, they argued, was declining government revenue and expanding government expenditure. They set out to correct these by even more draconian measures than what the people had experienced under the civilian-led administrations.

They cut government expenditure on health, education, the distribution of fertiliser and seeds, and other essential public services. They retrenched several million workers and encouraged private businessmen and companies to do the same. They continued with the preparation to sell of public enterprises to private businessmen and companies - most of them foreign owned and controlled; a process started by the Shagari administration. Above all these, they imposed all forms of taxes, levies, fees, 'voluntary' donations and deductions, and periodic contributions from the people.

Under the cover of improving government revenue and instilling discipline and sanitary habits, the Buhari regime launched a virtual war on the poor. They attacked market traders, roadside hawkers, kiosk-owners, mechanics, food-sellers and all sorts of artisans and small producers all over the country. It was like an army of occupation.

Popular opposition to these brutal and repressive measures swelled around the country. In Hausa speaking areas the term *Buhariya* was used to describe this veritable war by the government against the people.

Twenty months later, another change of regime occurred, with the replacement of Buhari by Babangida. Although the brutality of these attacks have been scaled down, the taxes, levies and fees, and the pains they visited on the people have

continued. For too long, Nigerians have been made to live with taxes and levies. In the precolonial times Emirs and Chiefs taxed, levied and brutalised their 'subjects'. In the colonial era, officers, in collaboration with the feudal lords - Emirs and Chiefs-raided and terrorised the rural population and subjected them to the most barbaric and inhuman benefitted those who were so the revenue collected never benefitted those who were so dehumanised. It went into the salaries of Chiefs and their hangers-on, colonial officers, and the running of the colonial administration. Sadly, it is a practice that has continued with hardly any interruption from regime to regime since independence.

About six years ago the two P.R.P. governments of Kaduna and Kano States abolished the payment of poll-tax (*haraji*). Their ground was that it was a tax on people simply because they were alive. Moreover the semi-feudal machinery for its collection was not only oppressive and exploitative but was consuming more than the amount of money collected.

Exploitation

In Kaduna State for example, the total amount collected from *haraji* annually in the four financial years 1975-76 to 1978-79 came to an average of N3.55 million. The amount spent by the government on the salary, and allowances of Emirs of Katsina, Zaria, Birni Gwari, Jema'a and the Chief of Kagoro, Mroa and Jaba and their *dogarai* and other palace staff was averaging about N1.44 million! When the district, village and hamlet heads and their hangers-on are included this total comes to well over N4 million annually! And yet hardly any of these officials pay any tax on their huge earnings.

In fact, it was estimated that if these emirs, chiefs and district heads alone pay taxes honestly on their total income from legal, illegal and semi-legal business deals, the proceeds will exceed the N3.55 million they extract from the peasant

farmers, traders, artisans and herdsmen.

Like the Emirs, Chiefs and District Heads, multinational corporations, big businessmen and women corrupt generals and bureaucrats hardly pay any taxes on their huge incomes, legal and illegal. They have devised sophisticated ways of evading tax. When they donate 'generously' at Appeal Funds, they get millions of public funds in return. Yet, it is their trucks and limousines that use and destroy the roads. Their agents or business patrons are the railways, the airports, sea-ports water, electricity and telephones.

It is not that taxation in itself is necessarily bad. However, all taxation should be morally and socially justifiable. A person should not be taxed simply because he is alive. A person must earn an income well above that which is necessary to keep himself and his family alive, to qualify as a candidate for taxation.

Secondly, taxation is only just when it is commensurate and consistent with the benefits one derives from the economy.

Thirdly, the tax payers should also have the power to determine how the taxes are used.

The enormous material and human resources available to Nigeria, must be used not only for the survival of all Nigerians but to take the burden of unnecessary taxes and levies off their backs.

These resources must not be monopolised by bureaucrats, generals, businessmen and their foreign collaborators.

There can be no stability in a society in which millions of paupers who work to produce the wealth of the country are taxed and levied so that millionaires and multi-millionaires can control and enjoy this wealth and use it as they wish in the name of "free enterprise", "divine rights", "mixed economy" or "structural adjustment." The workers, peasants, and all the producers of the wealth of this country have to wake up and ensure that we build a new social and political order in which we pay and we gain from these taxes.

The Analyst is Against Islam

I am opposed to the article titled "Islam, Christianity and Enslavement of Africa" because it is an exhibition of the confusion of its author. Such confusions are not condoned in Islam. But then I am not in support of the view that *The Analyst* be banned because of the said article and the mischievours cartoon. A reaction in the same vein, not only to defend the purity of Islam of such biased work but to expose the theoretical and practical fallacy of the spirit behind the article (creating a place for socialism in Nigeria) is the essential thing. There has never been a time, and the time will never come, when Islam will join Kufr (unbelievers) in oppressing or suppressing any of its branches. A thing like that is opposed to the spirit and body of Islam.

The second point of this letter has to do with the attempt of *The Analyst* to steal Dr Ali Shariati, confuse his thoughts and denigrate his personality. His statement (taken from the book "Man and Islam"), wrongly quoted as a reply to *Sunday Triumph* which appeared in Volume I, No. 2 edition of *The Analyst* is the heart of the matter. The quotation wrongly assumes a similarity in the ideas of the authors of *The Analyst* and Dr Ali Shariati's.

The Analyst should note that Dr Ali Shariati was never a marxist, neither was he a socialist. He was not only opposed to Marxism and Socialism as branches of Kufr; he was totally against any system which is not fundamentally based on the Qur'an and the Sunnah of the Prophet (p.b.o.h.). Shariati also opposed Muslims who profess Islam and at the same time seek solutions for the socio-political problems of their societies in either capitalism or

socialism. It was for this reason Dr Shariati was martyred.

It is true that Shariati opposed the displacement of the disadvantaged, oppression of man by man and all other forms of injustice. He was equally opposed to all man-made solutions (like

.... In the True Tradition of Islam

Over 1,400 years ago, prophet Mohammed (PBOH) made a beautiful statement which has been preserved up till today through the effort of one of the reliable compilers of the Hadith (Muslim). It says: "If one of you sees (something) bad, he should change it with his hand, and if he is not capable of that, then with his tongue, and if he is not acceptable of that, then (he should detest) with his heart; and that is the weakest faith.

Going by this injunction therefore, the question is this: Has *The Analyst* gone out of Islam? Obviously, the answer is no. *The Analyst* as a magazine has really set out to fight for social injustice which is the main message of the Holy Quran itself.

It is therefore a matter of serious concern to read various articles written by muslims (if they are muslims) condemning *The Analyst's* onerous task of exposing the agents of corruption and oppression in our rotten society. A good example is that of one Alhaji Tijani Tukur Yola who is calling on the Federal Government to ban *The Analyst*.

According to him, *The Analyst* magazine should be banned in the interest of peace and stability. If this Alhaji is listening could he please tell the world whether it is the evils that *The Analyst* is exposing that will bring peace and stability to the country if covered up, or, peace and stability can only be achieved when the perpetrators of the evils and their evil deeds are exposed?

The article Alhaji Tijani is howling about is said to be the one titled 'Islam, Christianity and the enslavement of

Capitalism and Socialism) to the problems of man. He fought for nothing but the establishment of the Law of Allah in human society. He fought and was martyred for the establishment of the Islamic Republic. Any belief to the contrary is confusion.

May Allah accept the efforts of Dr Ali Shariati.

● ABDUL-HAKIN SANNI,
Biu.

Africa' in the maiden issue of *The Analyst*. If Alhaji Tijani can really read between the lines he will agree that genuine Islam as preached by prophet Mohammed (PBOH) does not support slavery, but this really happened after his death. Even during the life of the prophet, when his beloved daughter, Fatimah, asked him for a servant, the prophet bluntly refused her. But what do we have today among some muslims? Pure servitude. Then must eyes be closed or made to look elsewhere in order to satisfy some oppressive elements in the society? No.

I am therefore using this medium to call on all muslims in Nigeria and elsewhere to stand up and support *The Analyst* and to resist all incitements by the enemies of progress in blinding us from seeing the onerous task *The Analyst* has set out to perform.

I wish to conclude my letter to you all by urging you to forsake those who do not really know what cause Islam stands for. I strongly urge you all to forsake all the oppressors in the land who may be a chief, an Alhaji, a Reverend Father or anybody whatsoever reminding you of the Hadith narrated by Aus. B. Shurabil and recorded by Baihaqui which says: "One who strives to strenghten an oppressor, and knows he is an oppressor has already left Islam".

The Analyst stands for truth, and this has been vindicated recently in the Publisher of the Analyst Magazine — Mallam Abdulkadir Balarabe Musa (may Allah be pleased with him) who came out unscathed in the just concluded probe into the picnic of corruption of the second republic. Assalam-alaikum.

● COMRADE FEMI OYE (AL RASHID)
P.O. Box 603, Bukuru.

LETTERS to the Editor, with the writer's name and address, should be sent to: Editor, THE ANALYST, No. 1 Kurra Street, P.O. Box 1632, Jos, NIGERIA. Letters may be edited for reasons of space and clarity.

Publish in Local Languages

I would like to congratulate the publishers of this magazine for their great achievement in establishing this channel which I hope will remain, for the suffering majority Nigerians, a means of expressing their views. I also wish to congratulate the publisher of *The Analyst*, Alhaji Abdulkadir Balarabe Musa for his recent release from detention, and for being cleared of any wrong doing. Our society has now realised your importance, and the importance of other people like you. So keep the flag of struggle flying and the masses are behind you.

I suggest that the publishers of this magazine should publish other magazines in our local languages in order to make their mission of awareness more successful. As you know, our country is made up of a large number of iliterates.

Finally, I wish this magazine will continue as it began, without fear or favour in exposing anybody that contributed to the downfall of our beloved motherland. Long live *The Analyst*, long live the progressive forces, and the struggle continues.

● BADARU' LAWAN,

*Dept. of Mass Communication,
B.U.K., Kano.*

Outstanding

From the information I have gathered from those who read the first issue of the Magazine, at Zaria, I am already convinced that, so far, *The Analyst* is the most outstanding Magazine in Nigeria.

I will like to inform you that though "*The Analyst*" was only recently launched it has not circulated wide enough, especially in Niger State where the people only hear about its existence but have not seen it or read it. I myself have not read it. I was fortunate to get your address from a friend and decided to subscribe to it. So, in the name of God, let my subscription commence with your first issue.

I look forward to hearing from you.

● PAUL MADU ZIRI
Minna.

The Exploding Time Bomb

This is to congratulate the first ever indigenous monthly Magazine based strictly on leftist ideology.

The Analyst, the messiah of the masses, has come at the right time as the country is currently witnessing all sorts of vices inherent in a capitalist System — i.e. corruptions, exploitation, dishonesty, poorly fed and undernourished citizenry etc. Since the objective of this Magazine is to work towards bridging the gap between the 'haves and the have-nots', I would like this progressive Magazine to take note of the underlisted advice:

● This Magazine should be effectively distributed across the country with a view to decapitalising it. I came across this Magazine when I came for my long vacation part-time B.Ed. Degree programme at the A.B.U., Zaria.

● Since this is an ideological Magazine,

it should be published twice in a month.

● *The Analyst* should take advantage of the political debate going on in the country to fashion out its own progressive political system for the country come 1990.

● *The Analyst* should not be daunted by the bourgeois class who are hell-bent on using their enormous ill-gotten wealth to fight this promising Magazine.

● Review new progressive books and if possible, serialised some in subsequent publications e.g. The NIGERIAN ECONOMIC CRISIS, causes and solutions.

● ABDULLATEEF SHEHU MUSTAPHA
*Adventist Grammar School,
Ede, Oyo State.*

"Of friends And Governance"

Some of us are breathing more easily now. At long last, something new — in addition to the New Horizon — is happening on the news front in Nigeria. *The Analyst* promises to succumb to fear of the backlash of the right in exposing their bankruptcy from a class and principled position. It is in this light that one views Rufai Ibrahim's piece "Of Friends and Governance". It makes some good reading. But the picture that comes out is that of a placating, even pleading tone, with Babangida to see reason with those on whose side history resides before he goes the way all Nigerian leaders (except Murtala) have gone — on the wrong side of history.

The point is that Rufai pretends not to understand or ignores the fact that Babangida represents very specific interests and knows who his friends are. Some of Babangida's friends include the IMF, Privatization, 2nd and 3rd tiers. They also include all those guilty politicians of the 2nd republic whom he released and refused to blame for the slide this country is going through. Then you have the Ango Abdulahis, the Nuhu Aliyus etc. etc.

You can fault Babangida on a lot of issues, but you certainly cannot find fault with him in choosing his friends nor is it doubtful on whose side he belongs

— the Nigerian dependent bourgeoisie and their international parasitic friends representing finance capital. You take a look at Babangida's friends: The Jubrils, Emovons etc. and you'll know why he is always smiling — The left has not yet calcified into a strong alternative in this country. Magazines like *The Analyst* can change the whole equation though, and don't think they don't know it.

● BAVER DZEREMO,
SBS, Makurdi

Congratulations

I must humbly congratulate the Publisher of *The Analyst* for the job well-done in the first issue of the Magazine. I found it not only interesting, but educative. It is the Magazine of the oppressed, and one of the revolutionary Magazines where experienced writers analyse without any fear or favour.

On behalf of my friends who read the Magazine I therefore implore the entire staff and writers of *The Analyst* to continue their commendable pieces such as "Big fish swallow small fish in UAC", etc.

● MUHAMMED RUFAl
*Institute of Administration,
Dept. of Accounting, A.B.U., Zaria.*



● Mr Shenoka,
Alhaji Shehu Idris
... Still Smiling



UACN Versus People Of Nigeria

When in our first edition we published some plain truths about aspects of the UACN's role in the exploitation of this country, the company reacted angrily and threatened us with a law suit for libel. We stood our ground and we have not yet heard from the courts.

One thing about truth however is that it is inescapable and unavoidable. Since our maiden edition, most of what we said have now been confirmed by no less a person than Chief Ernest Shonekan, Executive Chairman of the U.A.C.N., in a promotional article in *THIS WEEK* Vol. 1 No. 5 of 18th August, 1986, pages 24 — 27.

According to this article, between 1979 and 1985 the UACN sacked 45% of its workers. The company also retrenched 7,000 workers from a labour force of 17,000. That means that about four workers were sacked out of every ten. During the same period, the UAC's turnover declined from N627 million in 1979 to N564 million in 1985. Similarly, the company's profits rose from N24 million in 1980 to N406.2 million in 1985.

These facts, revealed by Chief Shonekan himself, show graphically how UACN's profits and assets are shooting up, at the same times as it sacks Nigerian workers and cuts down its economic activity. What is this if not the most brazen form of exploitation, which no amount of smiling by Shonekan can cover up? contains the claim that rather than give bribe to obtain import licence, the UACN Chieftain would rather close down any factory. One question this raises is what did the UACN Chieftain give to get the allocation of 5,000 hectares of land in the densely populated Giwa District of Zaria Local Government, from one of his fellow UACN directors, His Royal Highness, Alhaji Shehu Idris, the Emir of Zaria; when he, Chief Shonekan, as a lawyer of 23 years experience, knows very well that neither the Emir nor his Council has any legal authority to make such an allocation under the Land Use Act; and consequently that the Emir's action was illegal, to say the very least? Maybe the UACN does not need import licences, as much as it needs the land of the poor peasant families of Giwa.

Finally, it is noteworthy that the annual salary of Chief Shonekan is reported in this article to be over N100,000. Eight U.A.C. executive directors receive a salary of N98,250 each. This makes the total annual salary (not including allowances, and other fringe benefits, etc) of these nine U.A.C.N directors come to a total of N886,000. Between 1979 and 1985, the salary of the UAC's Chief Executive and the Executive Directors alone, came to over N5.3 million.

How much of this could have been invested in training and production, thereby saving most of the 7,000 Nigerians sacked by the UACN in 1979—85 from the hell of unemployment, disease, poverty, fear and insecurity which is now their lot and that of their families?

Who should therefore be charged to court for the economic and social sabotage of Nigeria and its people? Should it be *The Analyst*, for telling the plain truth about that company's role in the exploitation of Nigeria, or the UACN? The toiling people of this country will decide.



TAXES AND LEVIES:

Who Pays, Who Gains?

Any one who lived in, or acquainted himself with, any rural Nigerian community will know how terrified poor peasants are of the tax man. To the poor peasant, the tax man is that man who knocks on the door with pen and paper in hand, accompanied by a team of policemen. Their mission? To collect tax by all possible means.

Usually, such means include tying up the poor defaulters with ropes; merciless beating, accompanied by looting of their miserable property; the seizing or auctioning of household furniture like beds, domestic animals such as goats and chicken, stored food and whatever other valuable items that the peasant may have. The tax man is therefore, one who humiliates you before your wife and children, and reduces you to a sub-human creature. He does not care to know whether you have the means to pay the tax or not. All he wants is his tax. You must pay as long as you are alive.

In other words, taxation is a thing of deep fear among the poor. Some run and hide in the bush. Some dread going to the market because they have not paid their community tax. Some have to borrow receipts to travel. Others, to avoid this humiliation, muster the little they have and hand it over to the government.

In spite of all this effort, all they get in return is that magic piece of paper called the tax receipt. It is a document which the villager guards jealously for it separates him from inhumanity.

Over the years, that is since the colonial days, this repressive taxation has done so much to alienate government from the people. Government is seen as that thing out there that provides the tax man with brutal policemen to come and harass

the people without giving them anything in return. This is why, in many areas, the first reaction to even the census man, a rural health worker, an agricultural extension worker, or any other well meaning government official is that of skepticism if not outright fear and rejection. Well, they are all government people and can not be trusted.

Whether you call them taxes or levies, the answer is the same. Apart from the damage they have done to the psyche of the average villager, the strain they have helped to produce in the relationship between government and the people, and their negative impact on rural development, do these taxes really contribute meaningfully to the total revenue of the state or the development of our country?

No! Report from the PRP government in Kaduna State during the second Republic revealed that more is spent in collecting these revenues than the total amount the exercise yields. (See Comment)

'The tax man is therefore, one who humiliates you before your wife and children, and reduces you to a sub-human creature'.

This was what the Peoples Redemption Party (PRP) government in Kaduna found out soon after coming to office in 1979. The government discovered, from available figures and statistics that in the 1977/78 tax year, the state had a population of over 6 million, with a taxable adult

population of over 2 million people. With a community tax of N6 per head, the tax drive that year should have netted in at least N12 million for the state. But the state government only got N3,244,695 from the tax collection exercise that year.

Only the chiefs and local government officials can tell what happened to the outstanding amount of N8.75 million.

Even if all the N12 million had been collected, there is still something wrong with the principle of taxing some one who can hardly meet his basic needs in life. You are taxing him simply because he is alive.

This oppressive practice is not only in the rural areas. For those who are employed in wage labour in the urban centres, there is no escape from the tax man's axe. Deduction is at the source of payment, with every one paying-as-you-earn (PAYE).

Like the peasant farmer, the plight of those who are at the base of the nation's wage structure is a cruel cut which does not in any way take into account the demands on their lean pay packets. These demands range from exorbitant rents, transportation, food, school fees for numerous children and relatives, hospital bills, electricity and some water bills and numerous other expenses including the prevailing epidemic of levies. Still, he has to cough out at least N10 for the tax man from his monthly take away pay of 120. At the end of the year, he has unwillingly donated a full month's pay to the state through the tax man. Really, for nothing in return.

But the inhumanity of man as far as the tax system is concerned, can be better appreciated when you compare the plight of the poor peasant farmer, the unemployed, the small artisan and craftsman, and the low income wage

earner to that of the big contractors, consultants, big merchants, professionals like lawyers, accountants, architects private medical practitioners, prophets and sheikhs, imams and reverends, who hardly pay any tax. Yet it is the later group that really gain from services provided from public funds.

WHO DOES'NT PAY GAINS

Contractors, foreign companies professionals and big property owners that do not pay are those that really gain. Most do not keep account books, declare no profits or dividends, and no one asks them for it, not to talk of tying and beating them. Some that bother to keep account books at all, either keep two-one for themselves and one for the tax man, with entries in the book for the tax man heavily down played-or, they get a team of 'highly trained' accountants to cook the books for them.

They therefore decided what to tell the tax man though they sometimes find that it does'nt pay to overcook the entries, as when trying to secure a plot of land.

In 1983, it was discovered that two people, a contractor and a professional applied for plots of land in the Zaria GRA. The contractor who owned two Mercedes Benzes one 505 and three Peugeot cars, tipper lorries, several houses, etc, wrote on his application form that his annual income was N30,000 in order to prove that he could develop the plot. But his clearance certificate showed that he earned only N6,000.00 per annum, and he had paid only N100.00 as tax. It is common knowledge that any worker who earns up to N6,000.00 pays not less than N600 even after tax relief.

The professional declared on his tax certificate that he earned N9 000.00 per annum and paid tax of N800. On his plot application form he stated that he earned N20,000 per annum.

These two are typical examples of the deliberate misinformation dished out to the tax authorities annually by our professionals, contractors and other big companies. In the end, they pay very little or nothing at all. What would have been taxed is hidden away in the name of renovations, depreciations, improvements, etc., which they do not undertake.

It was reported that, in fifteen months, between 1981 and 1982, the Shagari administration awarded N15 billion worth of contracts to twenty foreign contractors. In 1984, it was reported that Alhaji Isiyaku Rabiu made a profit of N140 million from his "businesses". How much tax did he pay on this? In this country, contracts are over-priced and imports overinvoiced. For example, a look into the question of For example, a commission appointed by Shagari to look into the question of contract pricing revealed that contracts were over-priced by more than 400 per cent.

White foreign companies and their local agents evade paying taxes on the huge profits they make every year in Nigeria, workers do pay heavily.

A good example here are the tax returns on a different period, 1976 - 77. In 1976 - 77, Kaduna State revenue from taxation was N3,093,000 of which personal income tax was N2,868,000. Purchase tax, oil, other taxes including company and property tax came to only N225,000. In the same year, N6.52

Looking at the windfall that is the annual turnover and profits of foreign companies operating in Nigeria, one would expect them to pay huge taxes. This is hardly the case. Rather, they have devised ingenious methods of evading tax inspite of the generous concessions provided by successive Nigerian governments.

THE MULTINATIONALS

Some of the devious methods include, keeping several accounts: one for the real owners in either London, Paris, Bonn or New-York, and another for the Nigerian Managing Directors; yet another for the board of Directors, and finally a sketchy account for the share holders general meeting and tax authorities. This way, they keep a lot of profits safe from taxation. Even Bello Maitama Yusuf when he was Minister for Commerce, once said that the Volkswagen of Nigeria kept an account in Nigeria which showed perpetual loss, so that the Federal Government which owned 60 per cent of the shares could

'Looking at the annual turnover and profits of foreign companies operating in Nigeria, one would expect them to pay huge taxes. This is hardly the case'.

million was collected as P.A.Y.E. from 130,102 workers. This was by far higher than all the other taxes put together. Rent on government property was N653,000; licenses, fees and fines, N806,000; and other taxes, N225,000. It was calculated that ten times the total amount could have been collected from property tax alone. A bill to this effect submitted by the then PRP government was not only rejected, but impeached and thrown out of office. It shows that not only is the rich prepared to evade tax, but they are prepared to fight to ensure that no one taxes them.

But far more disturbing is the free lunch given to multinational corporations who have contributed in no small way in destroying our economy and making our people very miserable.

not get any profit; however, in Germany, the company kept an account that showed profits. In 1984, R.T. Briscoe failed to declare dividends for its Nigerian shareholders who complained very bitterly, yet, the foreign shareholders did not complain.

Apart from these, foreign companies often buy goods from their parent or other subsidiaries overseas. Often, they claim they are buying machinery from these parent companies, pay no tax, and end up transferring millions to their overseas accounts. In addition, they transfer their goods in ships owned by their companies, pay insurance and handling charges to companies owned by them. It has been estimated that foreign shipping, insurance and Landing companies make over N2.0

billion annually in Nigeria, and all this goes tax free.

In America and Europe these companies pay social security and workers insurance, employment tax etc. which they do not do in Nigeria.

WE LOOSE, THEY GAIN

A junior civil servant who owns 480 shares in UAC received N14 as dividend this year. On the statement accompanying the cheque of N14 was the information that dividend tax has been deducted. This shareholder wondered why with a profit after tax of N38 million he was given only N14 as dividend. In addition, he wondered why he has never seen any indication in the UAC annual reports that such tax deductions are passed over to the Government. If they do why has he never received a receipt to that effect from the Internal Revenue Division? He wondered further; could this be a form of taxation on small Nigeria shareholders?

Such questions are difficult to answer. What is certain however is that the small shareholder does not gain from the skilful manipulation of accounts carried out by big foreign companies, in other words, those

In other words, those who really gain from the tax evasion and the taxation of the ordinary Nigerians are the Big Fish!

The "big fish" are made up of big shareholders in these companies, both in Nigeria and abroad, bureaucrats including senior military officers, and the various shades of local businessmen who are in reality frontmen of these foreign companies. The big Nigerian shareholders, agents and frontmen receive fat fees, dividends and commissions. With this, they proceed to build a chain of houses which they then rent out at exorbitant rents to the poor workers, thereby multiplying their source of income. The rest goes into lavish lifestyles, limousines, prostitutes, gambling, and junketing from one world capital to another to indulge in similar frivolous exercises.

Compare the income of this minority-millionaires and multi-millionaires to the total earnings of those who really produce the wealth and you will come out with very shocking

....where is your tax



revelations. It has been conservatively stated that in 1982, Labour incomes, which included wages, salaries National Provident Fund and Industrial Training/Fund deductions pensions, allowances etc. constituted only 23.2% percent of total national incomes. In other words, Property and related incomes comprising entrepreneurial incomes, interest, dividends, rents and royalties constituted 76.8 per cent. In fact, if one were to include kick-backs and other corrupt earnings to the incomes of the rich, their percentage earnings vis-a-vis those of labour would have gone well beyond the 85 per cent mark.

Apart from earning big, it is they who contributed in ruining the economy. Logically therefore, the responsibility of economic recovery should have been made to descend heavily on their shoulders. For example if the Federal Republic of Nigeria had conered the profit of only 22 subsidiaries of multinationals for 1984, the country would have made N500 million.

While the multinationals were being treated with kid gloves, the ordinary worker, the unemployed and the peasant farmer are subjected to all forms of levies and taxes. For example, the government chose to impose wage cuts on workers which apart from increasing their hardship the government stands to gain only N600 million at the end of the 15 months.

LOOKING BACK

Talking about taxes, one can look beyond the notorious tax raids of British colonial officers. In other words, the oppressive practice called *taxation*

existed in many places in Nigeria before the British came. Today, many people talk of "our traditional African societies" romantically without taking note of the oppression of the poor by the rich of the same stock. Yet the poor man and woman in Nigeria has always been a victim of oppression, slavery tax, beatings and death.

In places like Benin, Oyo, Borno, the Hausa states where kingdoms had emerged with Chiefs, Obas, Mais and Emirs as rulers with hangers-on, taxation had been in operation. Armies, courtiers, fiefholders, *dogarai*, and other minor officials went on tax raids. They raided and taxed peasant farmers, cattle rearers, slaves, and traders.

The Chief and his noble men collected tax in cash and kind. Tax in cash was in either cowries, manilla, pennies, or whatever was the acceptable local currency. Tax in kind included: crops from farmers, cloth and crafts from artisans, livestock from cattle rearers, and trade goods from traders. Others were required to donate part of their labour to the chiefs and noble men by working on a specified number of days in a year on their (chiefs and noblemen) farms.

In addition, the Chiefs and his noblemen raided their neighbours to collect tribute, and in the process, enslaved both their people and others.

Taxation was dreaded and detested by the poor. This was why they were resisted, and still are. The poor not only realised the injustice in tax, but on several occasions, decided to take concrete action. Many kindoms fell largely because of taxation. For

example, the peasants and craftsmen of Oyo were so disenchanted that they refused to fight to preserve the Oyo empire. The Aro slave trading oligarchs were so rapacious that they were feared and abhorred more than leprosy. The ex-slaves in Bonny and Calabar simply revolted and either migrated to form new states, or simply chased off their tormentors.

By the time the British came, the peasants and cattle rearers were already fighting the emirs. The British had to suppress this revolt violently at Satiru in Sokoto the very seat of the Sokoto caliphate.

While many of these empires were disintegrating, mostly as a result of their internal decay such as oppressive taxation, others were erected in their place. What is today referred to as the Islamic jihad leading to the formation of the Sokoto caliphate was more than a religious affair. It was essentially, the revolt of an overoppressed peasantry and cattle rearers against the ruling aristocracies.

The poor in all these communities or kingdoms realised that while they paid taxes, the emirs, obas, etsyus, chiefs of various categories and their hangers-on, were those that enjoyed. Today, these same parasites, are still around grabbing land, accumulating properties and living in luxury without paying taxes, while the poor and oppressed peasant farmers, artisans, traders, wage labourers, and the multitude of unemployed people are harassed, intimidated, taxed and levied in the name of some abstract "development".

Then the British. To our people, the coming of the British was like a plague, never mind their claim of a civilising mission. They policed our people harshly; introduced draconian laws, including tax laws; forced them to produce the crops they needed, to construct the road, railways and bridges to carry these goods.

To administrate this, they had a long list of personnel: policemen, court judges and clerks, warrant and paramount chiefs, native and customary courts, residents, district officers, treasurers, etc.

To finance this crowd, they taxed our grandparents and parents to the bone. They gave these taxes various names;

everything was taxed. They introduced head and poll taxes, cattle tax, commodity tax, market tax. Left, right and centre people were taxed. To kill our local industries, they taxed the craftsman, taxed the products, taxed the traders dealing in them and the transporters. Again, they gave them names. They called them caravan tax, canoe tax industrial tax, excise duty, and any name that came into their heads. As an army of occupation, they behaved true to type.

When they pretended to look away by taxing foreign traders in form of import and export duties, what was really happening was the reinforcement of the taxation of our people. Companies like U.A.C., CFAO, PZ, UTC, G.B. Ollivant, Lever Brothers and Cadbury, promptly reduced the prices paid to our farmers in order to create surpluses to pay export duties, and raised the prices of their products to create surpluses to pay import duties.

'The "Aba" women and the peasants of Dawakin Kudu in Kano revolted in 1930s, the Kaje, Katab and the Chawai revolted in 1946, and kept on revolting until 1960'.

Under the British, even beggars engaged in singing were taxed. An appropriate name was created as "entertainment tax".

MARKETING BOARDS

The second World War came and the British devised another means of forcing the poor of their colonies, including our poor peasant farmers in Nigeria, to finance their war. They brought in the Marketing Boards.

They taxed the peasant over and above the community tax or *haraji* and

used the money to fight their counterparts — the ruling classes of Germany and Japan. After the war, they continued to maintain these marketing board taxes in order to pay their war debt to the United States and revamp their economy. As much as 47 per cent of peasant earnings were taken away by the marketing boards alone. By 1960, the British had taken away £118.4 million as marketing board surpluses.

How did they use the money? We have already seen some of the uses. Other uses included paying foreign debt incurred by the colonial government. 80 percent of revenues went to maintain the British officers, the army, the police, the chiefs, the bureaucrats etc. The rest was used to maintain their infrastructures and finance their holidays. As the years progressed, the taxes became too much. Our people again reacted.

The "Aba" women and the peasants of Dawakin Kudu in Kano revolted in 1930s, the Kaje, Katab and the Chawai revolted in 1946, and kept on revolting until 1960. The cattle fulani started migrating from province to province and to the Sudan, and by about 1944 some of them were ready to fight. The NEPU, UMBC, the Zikist and others emerged expressing the growing rebellion of the peasants, workers and radical intellectuals. The British became frightened and called in "responsible" people like Zik, Awo, Sardauna, etc to share power. Meanwhile, they dealt with Mokwugo Okoye, Sa'ad Zungur and Kola Balogun and their Zikist Movement. By 1960 they handed power to new "nationalists" to preserve the status quo. The former tax collectors became the rulers.

During the First Republic the peasants, workers and cattle rearers continued to pay on their gross earnings. In other words, the new Regional and Federal governments continued with the British taxes. In 1961 the three Regional Governments received £118.4 million of Marketing Board monies collected from the peasants. Between 1962 and 1966 they collected additional £52.7 million. They collected several million pounds in community and poll taxes, *jangali* and market dues.

The new rulers formed finance and development corporations, loans boards, investment companies and

Milking Benue Women

The women of Benue State are among the most hard working in Nigeria. Not only do they bear and raise children, do the cooking and other household chores, but through their labour they also produce most of the food crops grown in the area. Not only is all of this work done without any thanks from the society, but on top of it all, the Benue State Government has now imposed a N15 tax levy on these women, in the name of 'development fund'. But whose 'development' is this levy supposed to bring about?

Traditionally, women in Benue, though they farm, had no rights to land in terms of ownership. While land was held by the family (or the community), nevertheless, the control of land as a basic source of wealth was in the hands of men. This is still the case today, because, even though women, under statute law may inherit or purchase land, women in this part of Nigeria are dependent on men (either husbands or relations) for access to land. Traditionally too, the products of labour of women did not belong to women but to the men. Even where they traded, the money that was got belonged to the men. Though the structure of ownership of the products of labour has changed considerably today, in most areas, women still submit the products of their labour to their men. Where this is not done directly, it is done indirectly. For example, the money got from trading goes for the payment of school fees and clothing,

while other products, such as food items go for the feeding of the family. Therefore, women do not own land or property to be taxed.

In the colonial days, the colonial administrators did try to impose taxes and levies on women who traded but this was met with stiff resistance. Prominent examples are the upsurge of Aba market women in 1929 and that of Egba women led by the late Mrs Funmilayo Ransome-Kuti to fight for social justice.

Poor Women

It is appalling therefore, that many years after these revolts by women, and almost 26 years after independence, our leaders can take several steps backward and start to impose levies on poor innocent women in the name of improving the economy they did not join in battering, and who in fact, do not own any taxable property or land. Those who own houses and huge profit-making ventures in the urban areas are left untouched. It is worth noting that the rich people who were invited to the development appeal fund were allowed to give according to what they could 'afford'. As typical of the capitalist, these 'special guest of honour' donated way below what they have stolen from the common man. On the otherhand, the poor women are being forced to pay a levy that is much more than they can afford.

It is even more distressing to note that this sad event is taking place during the tenure of a government that professes to uphold human

rights. One can understand when women who own taxable property are levied, but to drive a peasant woman into the bush because she can hardly feed herself, not to talk of paying levy, is unforgivable. Nevertheless, this act has alienated the government from the women and has mobilized resistance to and disgust for the government and all that it stands for.

One would have wished to appeal to the Benue state government to discontinue the imposition of this N15 levy on these poor women, but knowing that the ruling class has a class interest to protect, one can be rest assured that this plea will fall on deaf ears. Afterall, it is abundantly clear that the proceeds from this levy and other appeal funds will end up in the bank accounts of the ruling class and that the women so levied have nothing to benefit from the development that will come from the 'development levy'. They will continue to pay huge sums of money as school fees if they want their children educated, and will continue to live under harsh conditions.

We should all be inspired by the women in Okpokwu community, who have resisted this unjust taxation; many of them were detained by the police for their action. History will not forget these, and other women, who resist oppression and fight for their rights they serve as shining examples for all of us in the struggle against exploitation.

●By: HABERTA AYU

gave themselves loans. They appointed themselves licensed buying agents, and became agents, of Trans-national corporations (TNCs). Then the tax money begun to go into private hands. The Foster Sutton Commission that investigated allegations that Premier Nnamdi Azikiwe was engaged in improper financial dealings found that £2,000,000 had been transferred from the Oil Produce Marketing Board to the Eastern Nigeria Finance Corporation, and then to the African Continental Bank owned by Dr Azikiwe. In 1971 it

was discovered that out of £92,084 Co-operative loan advanced to various individuals only £4,023 had been repaid, the rest of the £88,861 was not recovered in East Central State. Other such loans were discovered to have been made to private enterprises owned by members of the Eastern Nigerian Government.

In 1962 the Coker commission of Inquiry into statutory corporations of Western Nigeria found that under the government of Western Nigeria headed by chief Awolowo, Several million

pounds went into private pockets. One S.O. Lanlehin drew from the National Investment and Properties Company Ltd, the sum of £3,561,331.2S.9d, and claimed to have made donations totalling £3,696.036. The National Bank of Nigeria made loan advances of £6,969.325. Many more loans were advanced to government officials, partymen, companies-local and foreign - to build houses, establish and run businesses.

In the then Northern Region the Joda Commission of 1966-67 found that

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'The soldiers took over and maintained the status quo. Ironsi and Gowon continued with the oppressive colonial and first republic taxes. Obasanjo's Local Government reforms only forced the chiefs and local government officials to refashion sophisticated ways of stealing tax and other monies, sit tight and oppress their so-called subjects'.

Licensed Buying-Agents were granted £6,794,000 loans in 1965 alone, of which £1,347,470 was not recovered. In 1966, the Northern Regional Marketing Board failed to recover £573,620 advanced to the LBAS.

The Joda Commission also found that Board members advanced substantial sums of money to themselves and their friends in government. Our research shows that between 1956-1967 the NRG had advanced to members of the ruling class "co-operative" loans totalling £22,489,520 of which £3,991,218 was not repaid.

These people saw how profitable it was to stay in government, and started quarrelling among themselves on how to share the loot, and plunged us into a civil war.

The soldiers took over and maintained the status quo. Ironsi and Gowon continued with the oppressive colonial and first republic taxes. Obasanjo's Local government reforms only forced the chiefs and local government officials to refashion sophisticated ways of stealing tax and other monies, sit tight and oppress their so-called 'subjects'.

Today, the soldiers have ruled for over 16 years and have succeeded in breeding their own millionaires, generals retiring at the young age of 40 with full benefits, and the additional benefit of collaborating with

transnational corporations to milk our people. Contractors are still inflating contracts and carting away huge sums of public funds. Top bureaucrats are still taking kick-backs and bribes. The chiefs are still grabbing land, accepting 'gifts' and living lavishly. And the same companies that oppressed our people in the 19th century are still in our midst, evading tax, and carting away huge profits.

As for our people, their plight, rather than improve, has worsened. Their tax burden has seriously worsened with the introduction of a cartologue of levies; in other words, our people are faced with the very question of their survival. And all the ruling class does is to deceive them with a few donations at staged festivals called "Appeal Funds". Yet the donations are like a-bait. You put in ½ a million and get 10 million and may be 50 hectares of land in return.

This is why we must not run away from the key questions of: WHO PAYS and WHO GAINS?

Of course, the facts we have set out above speak for themselves. Unless this unjust system of taxation and other forms of exploitation are completely transformed this country will remain unstable, undeveloped, and a milking ground for foreigners.

**By: ZUWAQHU BONAT
AND IYORCHIA AYU.**

The Tax Policy in Kaduna and Kano Under the PRP

On October 1st 1979 two simultaneous dawn announcements were made in Kaduna and Kano by Governors Abdulkadir Balarabe Musa and Mohammed Abubakar Rimi. In these speeches both Governors announced the cancellation of *Haraji* and *Jangali* (polf and cattle taxes respectively). In many parts of the country and abroad people were taken by surprise. This is because, to casual observers and liberal democrats, payment of taxes is considered as a civic responsibility of the governed. But to all who are concerned and careful observers of the social and political scene in the country since the imposition of colonial rule, this abolition is very justified because of the oppressive manner in which these taxes are assessed and collected.

The taxes infact as Abubakar Rimi noted in a lecture in Jos on 23rd December, 1979 do not have an economic or revenue significance. It costs more to collect the taxes than the amounts finally collected. They are mainly political taxes signifying the subjugation of the poor and the very poor people who are in the majority in this country.

Since the colonial imposition, these taxes were arbitrarily assessed and oppressively collected from rural dwelling peasants, and urban slum-dwelling workers, petty producers, and the unemployed. These struggle to survive. They are forced to pay the taxes to justify why they are alive. Nigerian history is full of accounts of how people were jailed, and mentally and physically brutalized for failure to pay these taxes.

In 1980 during the work of the Lands Investigation Commission set up by Kaduna State Government, so many complaints were heard from people whose lands, houses and other assets were seized and sold for their failure to pay *Haraji*. These people were forced to migrate elsewhere, (often out of the country) because they have nothing to live on in their own place of birth. It is indeed a case of man's inhumanity to man.

Haraji and *Jangali* are not the only sources of revenue of the Local Government or the State Government as many people try to argue. The people in addition to these taxes are already overburdened. They pay taxes and fees for any conceivable economic activity from fishing to hunting and other rural trades. Infact, a glance through the revenue portfolio of most Local Governments indicate more than 50 revenue heads which are imposed on the people. These contributed in large measure to the decline of industrial and commercial activities in our rural areas.



● Alhaji Balarabe Musa

The PRP policy on taxation was so popular in the country among the people to the extent that all other state governments to be credible in the eyes of the people subsequently abolished these taxes, until they were brutally re-enforced in form of

levies by the ousted Buhari administration.

This is inspite of the very strong opposition from feudal circles. These feudal elements through their agents, the *Dogarai* are the main beneficiaries of the taxation system. They feed fat on it. Its abolishing was seen by them as not only an encroachment on their powers over the people, but as an attempt to deprive them of a source of private income. This is because in most cases less than half the total revenue obtained from these taxes eventually gets into the coffers of the Government or the Local Government. Most of it finds its way into the pockets of a hierarchy of feudal officials and local notables.

One very important benefit that was derived from the abolishing of these taxes which most observers did not comment upon was the resurgence of rural economic activities and welfare. This was infact the result of the ability of the people to retain more income for their own welfare and for investment in agriculture and other rural crafts and trades.

The principle behind the abolishing of *Haraji* and *Jangali* is a notable one not only on economic, political, but also on moral grounds. For there is no moral justification in a system that subjects the poor and the weak to all forms of inhuman treatment, blackmail and deprivations while the arrogant and privileged rich and powerful individuals not only ostentatiously display their wealth (often ill-gotten), but also flout the laws of the land with impunity by evading tax payments.

The Babangida Administration in the spirit of its human rights posture has a duty to remove this burden on poor Nigerians in the interest of both the reconstruction of the rural economies of our country, and social justice, which are infact its cardinal principals.

By: YAHAYA A. ABDULLAHI.

Who pays Tax in Nigeria?

Yinka Adewale who works in a timber factory at Ilusin, Ogun State earns a minimum wage of N125.00. Out of this, N2.50 is deducted as tax at source. As a result of the economic crisis he is required to forego an additional N1.25 every month. For the same reason of economic crisis which he had no hand in bringing about, his State Government takes from his salary, N20.00 development levy. He was told primary schools are tuition free, but very often, he is confronted by the authorities of the school his kids attend, for ten or twenty naira "school development levy". This amount is often raised when the local government which established the school fails to pay the teachers, as often happens. Before the year runs out chalk would also have run out of the school. Yinka will again be required to pay three naira or his children would be sent out of the classroom.

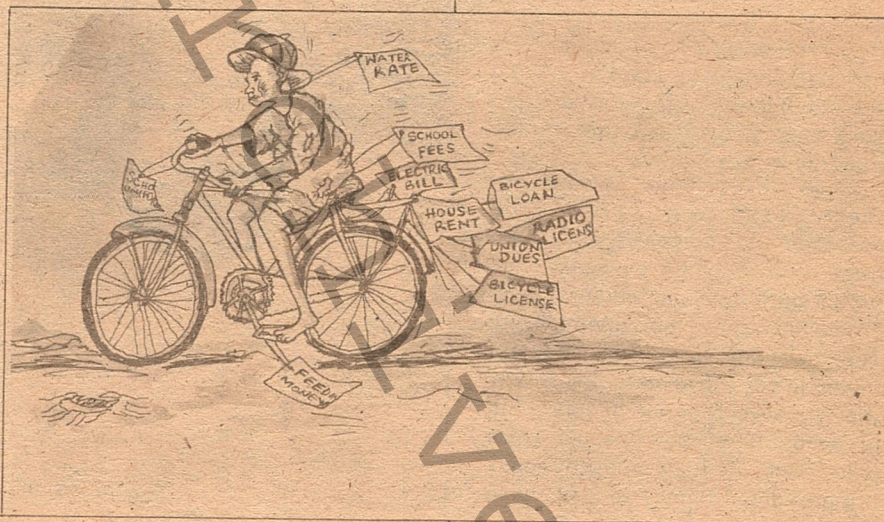
To escape from shylock transporters, Yinka last year sought for a bicycle loan of N200.00 which he got from his "benevolent" employers. No sooner had he received the cheque than the employers started deducting from his wage N15.00 a month as principal and interest. On the same bicycle the local government authorities slammed N2.00 bicycle licence. To take his mind away from the tensions which these financial burdens impose on him Yinka goes to the local cinema house. But to gain entry he is equally taxed in addition to the actual gate fee. Since his minimum wage is under constant onslaught from the Government he had to join his shop floor union to collectively fight against the cuts. For that he contributes N1.25 every month. Yinka lives in a rented room and a parlour with his wife and kids for which he pays thirty naira per month. Every month he contributes N15.00 to the payment of electricity and water bills of the compound he lives in.

Yinka is not alone in this tribulation. Magaji Dan-Sadau is a

peasant farmer at Karage, Borno State. There is no health centre in his village. No well has ever been sunk in the village by the authorities. The only bore hole in the neighbouring village which was drilled in the First Republic had since dried up. When he falls sick, he travels a long distance to the hospital. If lucky, the not so cheerful nurse, may prescribe some drugs which he has to purchase at the Chemist shop opposite the hospital, since the hospital is always short of drugs. He has heard over the radio about government's Expanded Programme on Immunization (EPI). Two months ago he mustered his few naira notes, for his wife to take their kids to the centre. After queueing in the sun for hours at the Immunization Centre she, like others were asked to "*kam bak nest week*". The vaccines were finished! Early in the morning the next day, after the *subhi* prayer, the Village Head's representative

Since the economic crisis set in, the situation has not been any better with the various strata of the middle class.

Yet, while the workers, peasants and the middle classes are being squeezed dry by all sorts of levies and taxes, the big corporations, and landlords and businessmen go about largely untaxed. These corporations, many of which are subsidiaries of transnational concerns, we are often told, were established to "develop" Nigeria. Federal Government Officials had long seen the need to "encourage and quicken the pace of investment in the industrial sector". So in order to 'encourage' these companies who are to 'develop' Nigeria they were granted 'tax holidays'. Tax holiday simply means no matter the profit made by these companies, no tax will be paid. Moreover, in addition to this exemption from taxation, facilities are made available to them to



knocked at his door, he had come to demand N20.00 development levy. He begged for sometime. In the evening the representative came back, this time, with a *dogari* and an armed police. To avoid more humiliation from them, he fell into the hands of the village money lender. On his way to the market every week he is harassed by tax collectors. Like the workers he has to fetch, extra naira to pay for the various levies.

expatriate their profits abroad. Yet, at the same time the Nigerian workers of these same companies are forced to pay tax. That is not the end of the story. Under the cover of a bureaucratic technicality called Approved User Scheme, some of these companies are either exempted from paying duty on what they produce or are given concessions when they import goods into Nigeria. These concessions can be enjoyed for a period up to five

years.

To crown it all, they are given a free hand to fix prices of their (often inferior) goods, for maximum profit. Thus it is not uncommon for a worker, for example, in a textile factory to be unable to purchase a textile material he had helped to produce, for Sallah or Christmas, and even when they have such an opportunity, the money for such purchases often come from shylock traders.

There are other legal avenues for tax avoidance, which are also effectively and commonly used by companies and businessmen. Let us look at some of them. First, at the end of every year most companies engage in stock-taking. Stocks are normally goods that have already

some of these companies deliberately refuse to buy machinery. Some even refuse to put up buildings. They will instead lease them from their sister companies and pay high fees on the leased items which eventually are charged to profit before tax is paid.

There is yet another means of evading tax. That is through purchases. It goes like this. Company X makes purchases of up to say one million naira; inflates the figure to N1.3 million. The company then sells those items at 2 million naira and understates sales by N0.3 million. Whereas the company, in actual fact had made a gross profit of one million naira its books will show a profit of only N.4 million. Thus paying less tax on profit.

sent by the same parent companies.

One could go on and on. But what is clear is that while the Nigerian workers, peasant and even the unemployed are daily being overburdened and are crumbling under the yoke of various taxes and levies, the big men, wealthy businessmen and landlords are left virtually untouched and untaxed. Of course, some of the major culprits in these fraudulent deals are our accountants, for only those with their knowledge could manipulate the books as skillfully as it is often done.

What is more, these companies, many of them foreign, could not have evaded and avoided paying tax without the active connivance of highly influential Nigerian agents. These "patriotic" sons and daughters of our country, who facilitate the making of huge profits, very often have their palms greased.

For aiding the rape of our country they are paid heavy allowances which are charged to profit but are not taxed. They are given shares, the dividends of which are often not declared.

For their work these "illustrious" sons and daughters of our fatherland may at the end of the year be decorated with National Honours for a job well done.

The question is: for how long will the monkey continue to work and pay the taxes while the baboon chops, chops and chops?

●By: Siddique Abubakar



been produced or in the possession of the company but which have not yet been sold. In order to avoid paying tax on these stock these companies normally value their stock lower than the prices obtainable at the time. By so doing they hide the actual profit they might have made and thereby pay lower tax on it than they would otherwise have done.

Furthermore, before these companies pay tax on their profit, the tax man would have taken into consideration what ever investment they might have made in terms of buildings, machines, etc. The government grants a tax relief or allowance for such investments. This allowance is known as capital allowance. In order to pay lower tax than what would normally have been the case through capital allowance,

The 'ingenuity' of these companies and businessmen in tax avoidance is also exhibited at the level of production. Very often these companies refuse to declare actual value of production so as to evade paying excise duty. They suppress their sales by under-declaring the volume while simultaneously overstating in their books, the volume of their purchases. In the final analysis lower gross profit margin is recorded and therefore less tax, is paid.

The big ones amongst the companies in Nigeria also have subsidiaries thereby evading paying tax on them. Moreover substantial amounts of money is transferred from the subsidiaries of these companies operating in Nigeria, to their parent companies abroad, through the over-payment of foreign consultants who are in most cases

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The Purpose And Meaning of Our Struggle

FULL TEXT NEXT PAGE



THE recent decision of the Armed Forces Ruling Council (AFRC) on the fate of the politicians of the Second Republic is generating a lot of heat. Most current political activity and alignment inside and outside the Babangida regime now centre around it, in one way or another. It was the main feature of our July edition.

One of the decisions of the AFRC which is generating a lot of heat is the exemption given to Alhaji Abdulkadir Balarabe Musa from the general ban on the politicians of the Second Republic from participating in party politics after 1990, on the grounds, according to the white paper, that "There was hardly any reason to have detained him because the question of his assets is

very straight forward."

Alhaji Balarabe Musa, who is a member of The Analyst collective, holding the position of publisher, has thanked the people of Nigeria and the AFRC for this decision and says that it shows a victory for justice. For the moment he is not saying any more, in spite of the heavy pressure on him from all quarters, and all sorts of media organisations, inside and outside the country, to bask in the publicity generated by the decision.

The issues involved are very serious ones, as we brought out in our editorial comment in the July edition. They go far beyond any considerations of immediate, individual or partisan, advantage.

This month we are, therefore, publishing a full text of a very important lecture, Alhaji Balarabe Musa delivered at the National Institute of Policy and Strategic Studies (NIPSS), Kuru, almost four years ago, on Monday 11th October 1982, titled "The Meaning and Purpose of Our Struggle For A New Social Order In Nigeria."

The lecture covers many aspects of the past, present and future of our country, touching on the economy, the role of the military, land ownership, real democracy, genuine rural development and many other matters. It provides a lot of food for thought. So read on:

The Direction and Purpose

I do not accept the position that is said to be the consensus in this institute that our country is not heading in any particular direction because we are supposed to have a mixed economy.

It is certainly true that, there is no national sense of purpose. It is also true that, our people are not, at present, mobilised to work to achieve any collective, national objectives. But this does not mean that the country is not heading in any particular direction. This does not mean that the civilian and military rulers who have ruled us since independence have not been leading the country in a particular direction. The lack of a national sense of purpose, in fact, had arisen from the nature of the particular direction our rulers are leading us towards.

The direction the rulers of this country are leading us is very obvious. I honestly find it difficult to believe that some people, especially those who have been actively involved in public affairs say that they cannot see it. This direction is obviously towards our society rapidly becoming one in which individualism, the greed for material things, the maximisation of profits at whatever cost, mindless accumulation, personal acquisition, protection of private property, etc., are the central goals of all private and public activity.

These activities are dominated by a tiny minority of rich and powerful Nigerians with a strong vested interest in maintaining the subjugation of the people and resources of our country to the business and strategic interests of the Western Capitalist system. This direction our country is heading, is towards the entrenching of what is known as neo-colonialism or dependent capitalism.

Public Trust

The power and force of the economic and social tide carrying Nigerian society in this direction is surely obvious. It is well illustrated by the present intimate relationship between the holding of public office and public trust, and the acquisition and protection of

private business interests.

The most powerful civil servants, military officers, police officers, judges, politicians, academicians and journalists who have shaped, and are shaping, the destiny of this country, since independence; when the "retire" almost in all cases, they "retire" into company boardrooms.

Here they operate as shareholders, directors, chairmen, consultants; or as landlords, contractors, rentiers and other forms of commission-agents, and front-men, for foreign business interests operating in Nigeria. They get these positions not out of the charity of

these business corporations, but because they served these corporate interests to make their projects in Nigeria, when they held public office, and continue to use their inside knowledge and contacts in government to shape public policy to serve these vested interests.

In his famous Jaji Address in September 1977, the Chairman of this seminar, and our former Head of State, General Obasanjo, severely criticised what he called the use of public office for personal aggrandisement. His very words were: *'It is a matter for regret that most public servants tend to subdue their political discipline in the face of personal aggrandisement!'*



● General
Olusegun Obasanjo

But recently in July 1982, while giving a lecture on retirement to Nigerian Army engineers, at Kaduna, General Obasanjo was reported by the *New Nigerian* of Monday, 2nd August 1982, to have advised the army engineers that, they need more than their money and gratuity to retire upon!

In the face of the very widespread practice I have discussed above, what can General Obasanjo's advice to the army engineers mean? To me it means a retreat from his position in the Jaji Address, in the face of the powerful tide carrying Nigeria in the very clear direction of entrenching a dependent capitalist system in which the most powerful, and sought after position is to be a partner, or an agent, of a foreign business corporation, and be capable of determining public policy, directly or indirectly to serve the interests of this corporation to exploit the people of Nigeria, and collect the crumbs.

Our party, the People's Redemption Party, has in its General Programme clearly analysed this development and brought out the direction our country has been heading. We have never accepted

were disrupted by vested interests working in collusion with a suborned and associated bureaucracy....As a result the common man has continually suffered deprivations, hardships, exploitation, and oppression.

In contrast the privileged few roll in wealth derived from super profits, fronting for foreign business, kickbacks on government contracts, price speculations and ill-gotten gains'

The real issue for us in the P.R.P., has been how to mobilise the common people to refuse to allow the country to continue in this direction. That is what our struggle for a new social order is about, as I shall attempt to show you later.

Our Struggle

Before coming down to the specifics of our programmes and policies for the creation of a new social order in Nigeria, it is necessary to place our struggle in its world-wide context, so that, it is not mis-understood to be the result of the benevolence of some Military rulers, who agreed, out of the kindness

Some people like to cherish the illusion that, the independence of our country was attained peacefully through constitutional negotiations, without any armed struggle, or blood shed. This is false. The blood of Nigerian people was shed fighting for freedom and independence not only in the Enugu coal mines, in tax revolts in towns and villages all over the country; but also in the East African Campaigns and in the jungles of Burma, fighting against Italian and Japanese fascism, in the second world war.

We got independence because of the bloody and bitter sacrifices, of Kenyan and Chinese peasants; the Egyptian and Algerian *fellahin*; of the black and coloured workers of South Africa and Guyana; and of the Soviet, European and American soldier fighting fascism in its Asian and European variants.

All these constitutional negotiations happened because of these successful popular struggles and sacrifices. We should never forget that.

Let us take another example of a major development affecting our country. Is the considerable

'In our analysis, we always reject the tendency to isolate Nigeria or Africa from the rest of the world. We refuse to accept the attitude of separating our conditions, issues, problems and prospects apart from those of the rest of humanity, whatever specific and distinct features they may have'.

that this country has not been going in any direction. We think it is wrong to state that, and we define this direction as follows:— *"The history of Nigerian politics has been the history of elite rule. First the British Colonialists ruled by making use of traditional rulers, conservative professionals and the Nigerian agents of foreign companies. The bedrock of this rule remained the Military might of Britain. Since independence in 1960, government has been the preserve of segments of the Nigerian elite, often a combination of professionals, traditional rulers, business tycoons and bureaucrats.*

Finally came another class of elite, the Military, who have now ruled for twelve years....on paper, government policies have been meant for the masses. In practice these have served vested interests. Even where efforts were made by some military rulers to serve the interest of the common man, these efforts

of their hearts, to handover power to democratically elected civilian governments in Nigeria in 1979.

In our analysis, we always reject the tendency to isolate Nigeria or Africa from the rest of the world. We refuse to accept the attitude of separating our conditions, issues, problems and prospects apart from those of the rest of humanity, whatever specific and distinct features they may have.

Let us even go back a bit before coming to the internal and external conditions of our struggle today.

We achieved independence as a result of the world-wide struggle for liberation by the oppressed people of the colonies and semi-colonies, from Kenya to Vietnam, from China to Jamaica; and also as a result of the defeat of European fascism and Japanese imperialism in the Second World War.

amount of wealth we now derive from the sale of our crude oil due to the goodwill of the oil companies, or to our effort alone? It is not. It is part of our gains from the world-wide popular struggle against imperialism in general, and the domination of western multi-national business corporations, and their agents, in particular.

What changed the average posted price of one barrel of Nigerian crude oil from 3.05 dollars in 1971 to 14.69 dollars in 1974? That is a rise of over 400% in the price of our major export commodity in only three years!

What raised the total annual government revenue we derive from oil from 510.2 million dollars in 1971, to 3.7 billion dollars in 1974? Were these changes due to negotiations? Were they due to what happened in Nigeria alone?

This massive expansion of our earnings from the

sale of crude oil was caused by world-wide events like the overthrow of the Libyan monarchy in the national democratic revolution led by Col. Muammar Gaddafi in September 1969; by the emergence of Palestine liberation organisations; by the fighting People of Vietnam, Angola and Mozambique; and by the example and impact of the Cuban Revolution throughout the world.

Similarly, the return to civilian democratic rule in this country in 1979 should not be seen as an isolated Nigerian phenomenon, or the result of the goodwill of some Nigerian army officers. It was part of the success achieved by the popular democratic and nationalist resurgence within Nigeria, Africa, and all over the world, starting in the early 1970s, accelerating by 1974-75, and reaching a peak in 1979.

On 1st October, 1974, the then Head of State, Yakubu Gowon, announced the indefinite post-ponement of the holding of democratic elections to return the country to democratic rule. At that time, popular opposition to the Gowon regime particularly to its corruption, incompetence, repression, wastefulness, lack of nationalism, was rising all over the country. The announcement Gowon made postponing, indefinitely, the promised return to civilian democratic rule; and even the bribe in the form of the Udoji wages and salary increases did not stem the growing hostility and opposition, from the workers, the middle-class professionals, the students, the peasant farmers, and even some businessmen and contractors.

In July, 1975, the regime was overthrown by officers from the armed forces and they attempted to fulfill some of the popular democratic and nationalist expectations and demands of the Nigerian people. One of these was a clear time-table for the return to civilian democratic rule.

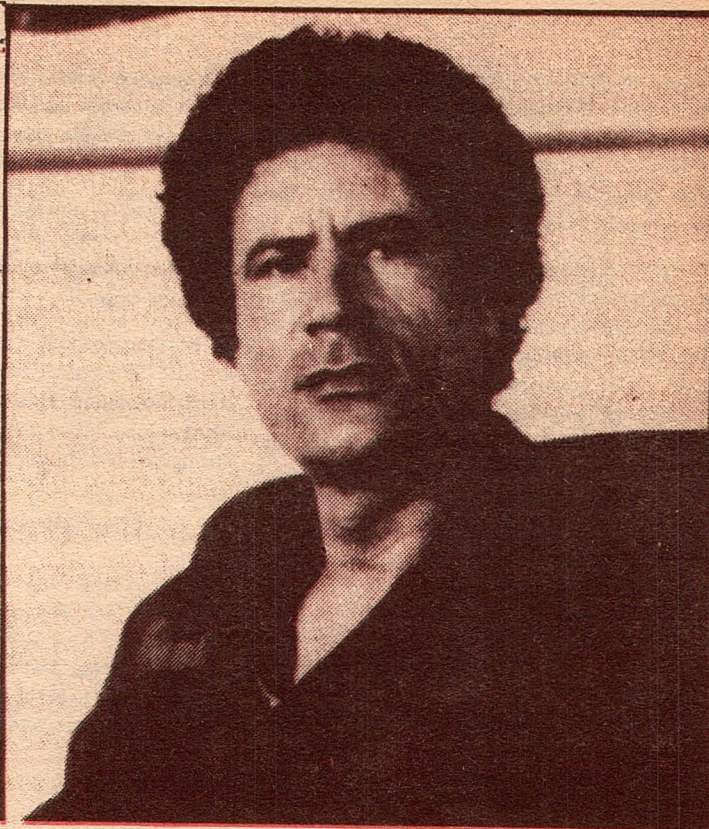
The regime could, in theory, have refused to plan a transition to democratic rule. But unless it had an alternative, and credible plan to provide for democratic and progressive government and development, its legitimacy would have been eroded, it would have had to resort to repression to survive and this would have undermined its cohesion. What happened to Acheampong's plan for Union Government in Ghana is an example.

What was also critical is that the period 1974—1979 was one of revolutionary upheavals by popular forces successfully overthrowing reactionary and repressive civilian and military regimes from Asia to Africa to Central America.

In 1974 the Ethiopian Revolution brought down one of the oldest feudal monarchies in the world, and within a few years was attempting to lay the foundations for the construction of socialism in a country which was a major bastion of American imperialism in Africa.

In the same year, 1974, after over four hundred years of brutal exploitation of Africa, Portuguese

● Col.
Muammar
Gaddafi



imperialism was overthrown by the fighting people of Angola, Mozambique, Guinea, Cape Verde and Sao Thome.

In 1975, America took its first decisive military and political defeat as an imperialist power, in Indo-China, and had to abandon its puppets in Vietnam, Laos and Cambodia.

In the same year, 1975, Angolan people, supported by Cuban fighters, defeated a racist South African invasion of Angola.

The Carter administration came to power in January, 1977 trying to get its client governments to make some reformist concessions to the assertive democratic forces in order to survive. Hence its "human rights campaign", etc. This came too late to save the Somoza dictatorship in Nicaragua and the Iranian monarchy. In January 1979 the Iranian Revolution took place and in January 1979 there was the Sandinista Revolution in Nicaragua. Outbreaks of military coups led by very low ranking soldiers and air-men in Ghana and Liberia came to set examples which threatened the stability of all regimes all over Africa. All these internal and external conditions made the democratic elections in Nigeria even more possible in 1979.

It was in this context that, the P.R.P., emerged to carry on the struggle started by the NEPU with the ringing Sawaba Declaration of 8th August, 1950. The Declaration which explicitly attacked what it called "the shocking state of social order in Northern Nigeria," stated over thirty-two years ago, that: "...at present the machinery of government, including the armed forces of the nation exist only to conserve the privilege of this selfish minority group, the Talakawa

must organise consciously and politically for the conquest of the powers of government — both nationally and locally — in order that this machinery of government, including these forces, may be converted from an instrument of oppression into the agent of emancipation and the overthrow of bureaucracy and autocratic privilege.'

This struggle, started with such clear-headed and determined outlook was sold-out and betrayed by some leaders. But in the areas where the NEPU had taken off, the roots went deep and in 1978 they came together with radical currents from among the workers, intelligentsia and traders in other parts of the country where the NEPU did not spread to form our party, the P.R.P.

Our Principles

On the basis of our analysis of the direction in which our country is going which, I have quoted extensively, earlier, (from our General Programme) we arrived at certain principles on which our programmes are based. Two of these principles relate to the significance of the struggle to achieve true national independence for our country and to re-locate the power to run the country in the hands of the common people. We believe that: *'... if politics is to work out to the good of the people, political power has to be in the hands of the people themselves. For us, people's power is not a propaganda gimmick. It is a cardinal concept in political organisation. It proceeds logically from the view that, in the last analysis, the people are the motive force of history.....Peoples political power has to be organised effectively. It requires a set of institutions appropriate to it. It simply cannot make use of existing apparatus created by erstwhile ruling elites.*

Hence people's power needs a new state — the organs of power "Civil service, military, police, judiciary, executive, legislature, have to be organised as to reflect the will of the people at all levels and at all times."

On the question of national independence, we believe that: *"The enemy of our national independence has been and remains Western imperialism which now takes the form of neo-colonialism.... In order to build an independent, balanced, self-sustained and people-oriented national economy, there is the need to get rid of production relations based on exploitation; there is the need to vest control of the commanding heights of the national economy in the State while preserving and encouraging bona fide Nigerian private enterprise; there is the need to scale down the vast inequality in wealth distribution; there is the need to guarantee a living income to every citizen."*

These and other principles set out in the General Programme of our party guide us in the implementation of our programmes and provide the basis on which, even if we use the same terms, our direction is far from being supportive of the existing social order and is infact intended to replace it with a new one. I will briefly illustrate the six areas I have already mentioned.

Democracy

While all political parties state a commitment to democracy, our conception of democracy differs. We go beyond the rituals of election and the ballot box to aim at ensuring that, every citizen actively participates in running the affairs of his locality, his work-place or institution, right up to the national level.

Of course, our concept of peoples power can only be fully implemented when we amend the constitution. But we have already worked out and implemented steps which have expanded the democratic participation of the people far more than it has ever been before.

One of our first measures is to inform the common people through the radio, printed leaflets and posters all that we are committed to implement in a way in which they can understand and be able to keep a record against which they check us. All aspects of government policy and activity are given maximum publicity. We have printed leaflets, books, and posters in millions of copies in Hausa (roman) and (ajami) and English for this purpose. In our tours in the state, we make it a special point to meet and discuss with the common people and specifically avoid becoming prisoners of officials and local notables.

Besides this provision of detailed information about what our policies and activities are, we have also got a policy of reforming the local government system. First of all, by dissolving all emirate and traditional councils as they have no role in a democratic local government system, guaranteed by section 7 of the Constitution. All customary and

chieftaincy matters are to be dealt with by the Council of Chiefs.

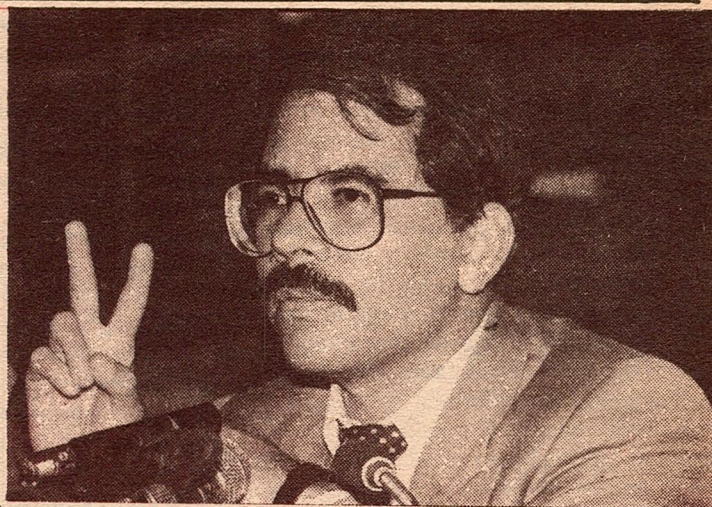
Besides removing this feudal fetter on the local government system, we also have a policy of creating smaller democratic units of local government administration to be known as village and city-ward councils. These are to be democratically elected and be given specific functions.

Our belief is that, with smaller, and more compact, local government areas, these city-ward and village councils can enable the common people, within each local government area to start running their affairs. Far more extensive changes would have to be brought about, of course, before this can even come close to our conception of people's power. But changes have to be brought about in distinct stages as long as each stage is not a cosmetic exercise, but decisively shift power into the hands of the common people and involves their greater awakening and self-activity.

We believe that the only defence for the human rights of each and every citizen are the citizens themselves, who have become aware of these rights and develop confidence and organisation with which to defend them. This is also the only basis for public security against internal crime and external subversion.

We are committed to the review and simplification of all the criminal and civil laws and the criminal procedure code to bring them in line with the constitution and enable every literate citizen to understand them and use them to defend his rights and rights of others.

We do not accept that the defence of the human rights of citizens and public security, in a democracy can be vested in a bureaucracy, no matter how benevolent, or in some undemocratic traditional rulers, whose relations with the common people has



● President Ortega of Nicaragua

'We do not accept that defence of the human rights of citizens and public security, in a democracy can be vested in a bureaucracy, no matter how benevolent, or in some undemocratic traditional rulers, whose relations with the common people has for centuries been one of exploitation and humiliation.'

for centuries been one of exploitation and humiliation.

This is why we have, in our programmes, in addition to the reform and popularisation of the legal system, the establishment of popular police liaison committees elected by the citizens of each locality to help the law enforcement agencies, and also watch over them.

Taxation

Many of these measures have caused a decisive shift in popular consciousness merely by their advocacy by our party and governments; some of them we have not yet been able to implement due to determined opposition by the reactionary vested interests who want to continue oppressing our people but are now mortally scared that they are losing.

One measure which we implemented on our first day of taking office was the abolishing of the payment of poll-tax, cattle-tax and income rate for lowest paid employees. These taxes were major pillars of feudal and colonial oppression of our people. We do not accept that a person should pay tax merely because he is alive. Tax, in a democratic and just society, can only be levied on a person *after* he has an income above the minimum for maintaining himself and his family in a decent condition.

By abolition of *haraji* in Kaduna State alone, over N7.0 million naira which was annually extorted from the peasant farmers, craftsmen and petty traders, etc., was left with them to use to live on and invest to improve their farming and trade.

The historic repercussions of our measures are now well-known. Reactionary forces all over the country opposed the measure and launched a propaganda campaign to turn back the tide. But by July 1980,

most of those opposed to our action bowed to the reality and accepted that it could not turn back that reform, and it was in its own interest to appear to recognise such popular democratic demands. In any case, our action had made it virtually impossible to collect any *haraji* in most of the country in the 1979/80 *haraji*-collecting season.

We have a policy of raising far greater revenue from those with the income to pay, and this includes a system of property-tax to get revenue from the huge windfall profits a tiny minority is making from landed-property. In our cities the great burden of urban development and urban maintenance cannot be shouldered by any government in this country unless those making huge profits from landed property are effectively taxed and the revenue used to develop the increasingly dirty and choked towns and cities. There is no other way now.

Land

Our policies on land is well-known. Land is a gift of God to mankind. Nobody came with land or created it. So we do not accept that there is any basis for the private ownership of land. Land should be regarded as the property of the people, to be used by those who live and work on it. Land should not be wasted and should not be a subject of accumulation and speculation.

Our Land Investigation Commission has documented some of the massive and large scale oppression on land. The government is now attempting to correct these. I am leaving a copy of the report and the white paper in your library.

I understand that, the committee implementing the white paper is going to submit a detailed report on how much it has implemented. I hope your librarian will try and get copies.

When you read these documents you would then understand the wretchedness and suffering inflicted on our people through injustices over land matters. Some of the cases can almost bring tears to your eyes when you learn of such inhumanity of man to man!

That is why we regard the move to rescind the Land Use Act to be as short-sighted as it is reactionary. The Chiefs, Senators, and tycoons behind this move to rescind the act, which with all its shortcomings is based on the correct principles of social justice, do not seem to know even where their own long-term interests are. If they are greedy for more land to grab on the false basis their parents or ancestors owned it, or they have the money to buy it, they should do this without noise. For, to make land a political issue in the context of large-scale injustices in distribution would only lead to a more rapid collapse of the vested interests, which in many ways, the Land Use Act protects.

We are confident that, whether the Land Use Act is left alone, amended, or rescinded, the common people of all parts of Nigeria will ensure that the land problem is soon decisively resolved in their collective interest.

Those with dubious dynastic claims to own any piece of land in this country should remember the fate of the Solomonic dynasty of Ethiopia and how even

the peasants of traditional Africa can settle their just claims on land decisively and finally.

Rural Development

Every Government in Nigeria says it has a programme of rural development, particularly agricultural development. In most cases this programme does not go beyond giving contracts for some construction work in the rural areas, which are sometimes never completed; or if completed soon break-down, due to failure to maintain them. This is, as true of many of the so-called rural feeder roads and culverts, as it is true of the bore-holes, rural hospitals and rural electrification scheme.

Our policies are different. While we pursue vigorously the provision of amenities in these rural areas, we do it through government agencies which are decentralised and at every level run by peasant farmers, petty traders, rural teachers and other ordinary people from the rural areas. That is the root of the bitter hostility to our Integrated Rural Development Agency by the oligarchy in Kaduna State.

As a result of the policy of appointing common people from the rural areas, many of whom are naturally conscious and active peasant farmers, on the boards running the agency, local bullies were by-passed and for the first time fertiliser and improved seeds, for example, reached the peasant farmer in good time, at subsidised prices and without binding him into any debt burden. These boards given their composition, were not only capable of supervising the officials of the agency but also any contractors and projects in their local area.

I do not have to go into our dispute with the World Bank here. The issues are well-known and we have been fully vindicated.

We have told the present Federal Government that, its Green Revolution Programme is doomed to failure like the Operation Feed the Nation as far as greater productivity per farmer, and per acre, is concerned unless they make the peasant farmer the centre-piece of this agricultural programme. We set out six basic requirements which the policy has to assure, which we tried to assure by our rural development agency.

These are, briefly, to bring about changes in the social, political and economic relation of our society to ensure that the peasantry can get for themselves the following:—

- security that he and his family will benefit fully from the the products of his farm and these are not extorted away;
- security of tenure for the land of his farm;
- guaranteed access to agricultural inputs at fair prices, in good time and without any debt-burden;
- guaranteed prices for his products against price fluctuations caused by hoarding and other forms of profiteering;
- guaranteed access to seasonal, and longer-term credit at low-interest rates and not involving any additional social and

political burdens;

- mass literacy and numeracy for himself and all the adults in household to enable them to improve their knowledge of farming, commerce, finance and know-how to defend his rights and those of others.

These of course have been ignored and we are daily fed with propaganda insulting to our intelligence, that the Green Revolution has been a success because rice is rotting away in some parts of the country.

Industrialisation

Our industrialisation programme has attracted some attention, but this has been diversionary. The noise about the N18.9 million set aside for 1980 for investing in setting up modern industries in towns all over the State has diverted attention from the principles behind this and the necessity for following them, if we want a balanced and integrated economic development in our country.

There are several principles behind this policy. I will mention four. The first is that, modern industries should, as much as possible, be built to utilise locally available raw materials as possible.

Secondly, they should be producing goods with a domestic market within the State and the country. This market should also be a market involving the basic needs of the majority of the population.

Thirdly, only public, collective, ownership by the government, local government, a co-operative or the workers can ensure that these industries are built away from the major industrial concentration where quick profits can be made.

Fourthly, this collective ownership, will mean that, employment and other contributions of the industries, directly benefit the local people and are not hijacked by rich tycoons from elsewhere.

It is on the basis of these that we set out to build one industry in each of the former fourteen local governments of the State. This is unprecedented and threatened so many vested interests, domestic and foreign. Even the Police and Courts were used to impound the bank accounts of these industries and arrest our officials.

But all this to us has only confirmed the mortal fear these vested interest, and their foreign masters have for integrated and balanced industrialisation in our country. It confirms to us the need to pursue this policy more decisively and for the whole country, as soon as possible, for the pursuit of genuine self-reliance, and balanced economic development.

Our Commitment

I have taken a lot of your time. But I have not covered many areas of our commitment for the establishment of a new social order which will lead to a proletarian state. Important areas not mentioned include advancement of the creative capacity of each person, equality and justice, the leading role of peasants and workers, relations with other countries, and planning for a secure and progressive development. I hope I have said enough to show how

completely different from the existing social order our new social order is. Ours leads to the creation of an independent and self-reliant socialist Nigeria built on people's power.

I have been quite frank with you. I hope the

discussion will be equally direct and frank so that, we can all learn from one another and know where we each stand.

We are confident that the rapidly awakening

popular democratic forces of this country are on our side. The successes we have achieved in the last few years only mark the beginning of a struggle whose prospects for victory are great and getting brighter within our country, Africa and the whole world.



● Dogari a powerful instrument of repression.

The Taming of An Emir: LESSONS FROM MURI

THE deposition last month of the Emir of Muri, Alhaji Umaru Abba Tukur by the government of Col. Yohanna Madaki of Gongola State was as historic as it was bold and anticipated. Not since the removal of Emir Sanusi of Kano in 1963 by the Premier of Northern Nigeria, the late Sir Ahmadu Bello, Sardauna of Sokoto, has any other Emir been so removed from office literally with a mere stroke of the pen.

To a group of people who have since then become very wealthy to the extent that they had began to think that they are above the laws of the land and everybody else including even governments, Alhaji Umaru Abba Tukur's deposition must be really traumatic.

The deposition of Alhaji Umaru Abba Tukur raises many significant issues. First and foremost, it brings to the forefront the important issue of the honesty and integrity of Emirs. This issue is important because presently certain people, including traditional rulers themselves, are suggesting that political power should be handed over to these so-called 'natural' rulers in 1990 since the politicians have failed to perform. Of course, one underlying assumption behind this suggestion is that traditional rulers are not corrupt. If nothing else, the recent removal of the Emir of Muri has rendered this assumption completely untenable.

Since his assumption of office, the defunct Northern Nigerian government of Major-General Hassan Usman Katsina (rtd.) had cause to charge the deposed Emir with 'gross misconduct'. This gross misconduct have included converting for his personal use, Native Authority funds entrusted to him by government. He was also accused of using force labour to cultivate his farm.

Coming back to the most recent development, Alhaji Umaru Abba Tukur is alleged by the Gongola State government to have diverted to his personal use about N200,000 compensation fee meant for peasant farmers in his domain by a Kano based company Al-Hilal. The State Government has also accused him of misuse of Emirate Council money, failure to pay property tax since 1979/80 and land acquisition of

"incredible magnitude of 95,000 hectares at Bakundi and Dakka districts of Bali local government area".

It is pertinent to note that the land that the ex-Emir acquired exceed the limit placed by the Land Use Decree. This decree limits the acquisition of land for farming to 500 hectares and 5,000 hectares for ranching.

Similarly, very few people would seem to know the role Alhaji Umaru Abba Tukur played as the Chairman of council of the Federal Polytechnic Mubi in the ousted Shagari regime. That role indeed leaves very much to be desired. It was during the deposed Emir's tenure as Chairman of Council and of the Tenders Board that the institution awarded inflated contracts for all sorts of things. For example N13,739,991 was spent on construction projects, a good portion of which went into the construction of 3 bedroom bungalows at a cost of N158,980 each. These were to be subsequently renovated at N75,000 each merely two years later!



● Col. Yohanna Madaki,
..... he tamed the Emir

Furthermore, a contract of N100,000 was awarded for the extension of electricity to the Polytechnic Campus — 12 poles apart. It was also at the same period



● Alhaji Umaru Abba Tukur

..... the corrupt Emir who lost his crown

that hundreds of thousands of Naira were spent as touring advance, some of which was claimed by the Chairman himself in spite of being provided with all facilities wherever he went. The two commissions of enquiry into the affairs of the polytechnic condemned such fraud and mismanagement in very strong terms.

But Alhaji Umaru Abba Tukur is by no means the only one lacking personal honesty and integrity among our 'esteemed' traditional rulers. It is a well known fact that Emirs live in magnificent palaces and drive in the most expensive limousines in the name of protecting our "cherished traditions" while their "subjects" wallow in miserable conditions. Also, as leading merchants, landlords, businessmen, farmers and, of course, shareholders and directors in multinational companies many of the Emirs as well as Obas, Obis etc, are involved in activities which are detrimental to the well being of the majority of the toiling people of this country.

The case of the Emir of Ilorin is a good example. It can be recalled that Alhaji Sulu Gambari was at the centre of a big scandal which involved British-born Arab woman, Mahmet Bahia Bin Chambi, just one year ago. This woman was charged with illegal currency trafficking involving more than N98 million in which a company known as Glauber Enterprises Nigeria Ltd. featured prominently. In her evidence Mrs Bin Chambi said she incorporated the company with the Emir of Ilorin, Alhaji Sulu Gambari, who the "highly principled" Buhari regime could not even question.

Another significant lesson of the removal of Alhaji Umaru Abba Tukur is that it has shown that most of the Emirs

Contd. on Page 37

Buhari, Babangida: The Continuities

Even if one makes allowance for the over-generosity of the Nigerian media to the Babangida administration, the differences between the latter and the Buhari administration that preceded it would still be striking.

Firstly, on the issue of human rights, there is a world of difference between the two administrations. The Babangida administration's image as a respecter and protector of human rights has now, thanks largely to the media, stuck in the popular consciousness. Secondly, the stern atmosphere and the spine-crawling sense of fear that gripped the entire nation for most of Buhari's twenty months in office, have now gone. Thirdly, the official censorship imposed on the nation, and the deafening silence that engulfed the country for most of Buhari's tenure, have now been replaced by a debate culture. The nation has regained its boisterousness, so to say, under Babangida.

These, no doubt, are important — in a sense even qualitative — differences, which must be taken fully into account in analysing the Babangida administration and our situation generally in the country today. But it is not exactly a clear break between the Buhari and Babangida administrations. There are continuities which we must also take into account, and which really form our main concern here.

The differences, to be sure, have less to do with ideology, or vision, than with style. Buhari, even with his unyielding rigidity — which has been confused in certain quarters for a definite direction — never had any clear vision for Nigeria. And President Babangida, for all his commitment to human rights, is yet to invoke and articulate for this country a great vision. But he has much better grasp of its people and conditions than Buhari. The latter arrived at the exalted office of the Head of State without adequate preparation in terms of political sophistications and familiarity with the ways of power. President Babangida, on the other hand, came on the scene already well tutored in the power game, having been in the inner circle long enough to understand the nuances of power and how to employ those to effect.

There is also the important matter of the on-going struggle in the country for democracy. President Babangida has some respect for history, and he knows that the one thing that shouts back to us loudest from across the years is the fact that no leader survives that tries to stem the tide of this struggle or reverse its gains.

But it is a measure of the President's political sense, and a credit to his rather smooth ways of handling affairs in the country, that we hardly see the continuities between his and the Buhari administrations. We are even tempted to see the new dispensation as a clean break. And to forget that it was President Babangida who, as the then Chief of Army Staff under Buhari, used to warn us against "undue radicalism", or that it was the present Number Two man, Commodore Ukiwe, who, around the same time, used to remind us that the regime had no pretences to democracy or respect for human rights.



● President Babangida

In terms of personnel, the continuities are certainly not particularly striking. President Babangida has shoved Buhari's top aides aside and formed his own team. But one could still point to one or two of the President's close aides who may be said to represent a continuity with the Buhari regime. Not a few people are of the opinion that Buhari would have felt just as comfortable with Commodore Ukiwe and Minister Jubril Aminu as President Babangida now appears to do.

In the handling of events, especially crisis situation, there's hardly any difference between the two administrations. By its handling of recent events (especially the students unrest and NLC's proposed March), the Babangida administration has shown that, like Buhari's, it too, when confronted with an uncomfortable situation, will react in the only way a military regime knows how: by a show of force and by actually clamping down.

It is however in terms of concrete economic policies and measures that the continuities are much more pronounced. Buhari's and Babangida's economic policies are informed by the same reasoning and logic. For both leaders, the cause of the country's economic down turn is the declining government revenue and its rising expenditure. And for both of them the solution is, to squeeze out as much as possible from the people in order to swell up the public purse; and cut down on public expenditure.

Armed with this logic, Buhari pursued really backward and repressive economic measures that imposed a really cruel burden not only on the masses, peasants, and the lowly workers, but on the middle classes as well. Mass retrenchment of workers, imposition of all sorts of taxes and levies, the introduction of fees for services hitherto enjoyed free by the people, are the most memorable features of the administration. Hundreds of thousands of workers were retrenched, from both the public and private sectors, without any alternative arrangements for them to earn a living, and even while the private sector is declaring unprecedentedly huge profits. Worse still, the administration's policy against street trading and "illegal" structures made it virtually impossible for most of the retrenched workers and ordinary Nigerians to earn a living through their own efforts.

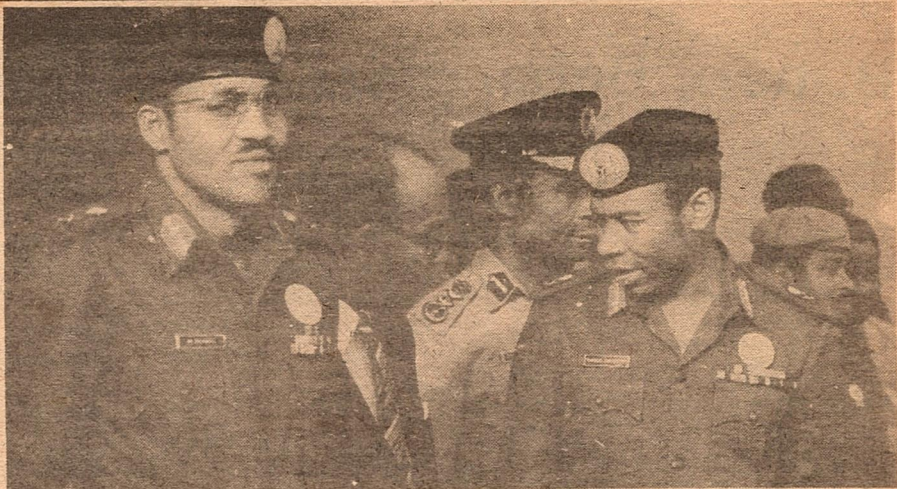
The harassment by the tax man, the menace of the bulldozers, and the fear engendered by the regime's draconian approach, not only stifled initiative but created just the right atmosphere for maximum exploitation by especially foreign capital of the workers and our resources.

For all this, however, Buhari still had enough patriotism and political sense in him to change our currency, close our borders, resist the IMF, and refuse to give in to temptations and the heavy pressure from the privatization lobby.

Today, with President Babangida on the saddle, the atmosphere is certainly more relaxed. It has to be. But we are also being made to pay dearly for it in terms of the heavier burden we now have to carry and the greater sacrifices we have to make. With his broad, captivating smile, easy manner and liberal posture, President Babangida has by and large succeeded in treading on hitherto forbidden grounds, and imposing on us conditions that, only about two years ago, would have been thought impossible in Nigeria.

Consider the facts - first, starting with the more familiar aspects. Mass retrenchment of workers has not stopped in spite of official assurance to the contrary, and despite the swelling profit margins of the multinationals and big businesses. The payment of fees by the have-nots for services maintained through their sweat and which they should, by right, get free, is still the order of the day. Which is precisely why attendance in schools and hospitals has dropped noticeably in some states of the federation.

Then there is the important matter of taxes and levies. The saying that strong government and heavy taxes are identical, was certainly very true of the Buhari regime. But the burden of taxes and levies is even much heavier under the present dispensation. It was during the Buhari regime that community and poll taxes were re-introduced in those areas where they had been abolished. But the Babangida regime has also come with its own train of taxes and levies. In addition to the Pay As You Earn (PAYE) tax deducted from their salaries at source, workers are now further burdened by, the compulsory deductions from their salaries for the Economic Recovery Fund as well as



● Buhari, Idiagbon, pursued repressive economic measures

compulsory contributions towards appeal funds of all sorts. Then there are other state-imposed levies like education levies in most of the states.

But of much more profound effect on the well-being, and even survival, of the overwhelming majority of Nigerians is the full implementation of the IMF conditionalities by the Babangida regime. The Buhari regime, with all its arrogance and high-mindedness, developed cold feet when it came to implementing some of the IMF conditions. Not so with the Babangida regime. Now, subsidies on such essentials as fertilizers and petroleum have been removed-putting the whole economy out of gear and leading to a price riot. Even the devaluation of the Naira-perhaps the most explosive and dreaded of the IMF conditionalities - has now been effected, though in a roundabout way, through the second-tier Foreign Exchange Market (SFEM). It remains to be seen just how this will affect the real conditions of Nigerians. But there is every indication

that SFEM will help push many more essential things completely out of the reach of ordinary Nigerians.

Reality

Then there is the issue of privatization, where, again, President Babangida seems to have decided to take the bull by the horn. Shagari dilly-dallied over the issue, Buhari dragged his feet and wavered. President Babangida is now giving the idea a try, and many public-owned enterprises are already changing hands, while many more are now up for grabs. The private sector has never had it so good.

The point ought to be obvious by now. And it is that in spite of its more humane and liberal image, the Babangida regime is, in reality, more of a continuation of, than a departure from, the Buhari regime that preceded it - especially in terms of economic policy and action. It is just that under President Babangida, with his political sophistication and long familiarity with the nuances of power, Buhari's crude and repressive policies are being fine-tuned and given a human face.

● By RUFAl IBRAHIM

'With Babangida on the saddle, the atmosphere is certainly more relaxed. It has to be. But we also being made to pay dearly for it in terms of the heavier burden we now have to carry'.

Let me SPEAK!

Malam Mohammed Bukar was born years ago in Kaduna. He is a driver by profession and married. Today Malam Mohammed is facing a double agony, his employers have retrenched him and his wife who could no longer bear the hardship has also decided to seek divorce. In an interview with *The Analyst* Malam Mohammed tells his experience. Excerpts.

The Analyst:

How did you become unemployed?

Malam Mohammed:

I was simply told that my service is no longer needed.

Q: Where were you working before you became unemployed?

A: I was working with a firm called P.F.P.

Q: For how long have you served the firm before your retrenchment?

A: I worked there for 3 years.

Q: When were you retrenched?

A: In August, 1983.

Q: Are you engaged in any work now?

A: I just do virtually any kind of work that comes my way. Sometimes, I hang around the Peugeot assembly plant with other hundreds of drivers like me, in the hope of getting something to do. Most of the time I do nothing because there is nothing for me to do.

Q: People are saying that unemployed persons should either learn to be self-employed or take to farming. What is your view on this?

A: How can I employ myself or go back to farm? I don't own anything. I did not inherit a house or farm from my father when he died. He had nothing. I have nothing which I can sell and go into trading or engage in something. Do I go and steal to be self-employed?

Q: You have been unemployed for the past 3 years. How are you able to cope with the cost of living? I mean you have a wife and so on?

A: I divorced my wife. No, I think she divorced me. I have no sure means of subsistence and well, she.....well.....

Q: You mean your wife divorced you because you are unemployed?

A: Well, yes. When she took me to court her complaint was that I do



● Malam Moh. Bukar

not feed and clothe her.

Q: Please permit me, but I would like to know how you feel about your wife divorcing you because you are unemployed?

A: What can I do? God knows I tried. Now that it's all over, I don't blame the woman so much. Really, I believe what happens is for the best.

No Job in Sight

Another retrenched worker who granted an interview to *The Analyst* is Mr Bashiru Shittu, aged 36. He was a civil servant with the Oyo State Local government council. Excerpts:

The Analyst:

For how long have you served before you were retrenched?

Mr Shittu:

I worked as a civil servant for seven years.

Q: What was the reason for your retrenchment?

A: Nobody told me anything. I was only served a letter, which said they regretted but that they didn't need my service. That's all.

Q: What do you do now for living?

A: Up till now I don't have any kind

Q: What do you mean by what happens is for the best?

A: Look, let me tell you the whole story. When I was retrenched, I was paid only one month salary, which is about N120.00. Of this amount, I have to pay for rent, food and other essential commodities. The first one month was not so difficult. But afterwards, everything worsened. I became heavily indebted to my landlord. The landlord tolerated me for the first two months, after which I was served with a quit notice. By that time I was heavily indebted to other people, particularly on food items. So when my landlord gave me a quit notice and my wife sought for divorce, I was only relieved. I am now squatting with friends at Rigasa village. If my wife is still with me I wouldn't know what to do.

Q: What in your view, is the solution to unemployment?

A: Government should not be allowing companies to be retrenching workers just like that. The government should also make sure that prices of vehicles are low. That way we drivers can have a chance of being employed by vehicle owners, and thereby having something to do.

of work. I am only living on my relations. I have done everything to secure a job, but no success up till date. My wives are, in fact, those maintaining the family now from their meagre income through trading.

Q: People are saying that unemployed persons should go back to farms or be self-employed. What is your view on this?

A: Let the people provide us with the land and farming implements. I am ready to go back to farm. But I don't have the land nor the materials. Government should provide us with land, tractors, seedlings and other inputs.

● Interviews by: M. RABIU.

SFEM: Nigeria's 'Second-Tear'

In the last couple of years Nigerians have been debating the social, political and economic problems facing the Nation. The IMF conditionalities were seriously debated and Nigerians decided they did not need the IMF solution. All the same, the federal government implemented all the IMF conditionalities except devaluation. Now the government has decided to devalue the Naira albeit under the disguise of SFEM. Second-Tier Foreign Exchange Market.

SFEM is nothing more than devaluation except that fewer people understand this exotic four-letter acronym compared to devaluation. Devaluation is understood by most common people in Nigeria whereas SFEM is understood by only a few professional economists, bankers and financiers — it is part and parcel of their professional jargon. What are the functions or objectives of SFEM?

To understand the objectives of SFEM one must know the assumption on which this system is used. SFEM assumes:

- a free market system where there is perfect knowledge between all the actors in the market, with many buyers and sellers,
- that extremely honest individuals (saints or angels) will operate the system, such that "invisible handshakes" below the counter are minimal or non-existent.
- the existence of enough foreign exchange reserves to go around so that in the long-run the first tier and second tier markets will merge into one.

These assumptions, inform the objectives of SFEM which are:

- To achieve an efficient allocation of foreign exchange resources through market determined forces of supply and demand. The operation of these markets forces will reduce if not eliminate costly administrative controls encountered in rationing foreign exchange.
- Attract foreign capital inflows from foreigners and Nigerians who have such assets abroad.

- To eliminate the black market in foreign currencies and therefore reduce currency trafficking activities — i.e., to make the black market legal, and achieve naira convertibility in the long-run.
- To reduce imports and diversify the range of exportable goods — diversify the export base. In general, these are the major objectives of SFEM (which are the same under devaluation) although variations can be observed in different countries. From these general objectives one may venture a few questions, namely: can these objectives be achieved under the present circumstances in Nigeria? Even if these objectives are fulfilled, what repercussions will they have on the Nigerian economy in general and the Nigerian populace in particular.

Questions

To answer these questions one has to remember that Central Bank has not come up with actual guidelines that will regulate the functioning of SFEM. As such, some of the arguments may be a little speculative. However, this is speculation that can be borne out by facts from other African countries that have operated this system in the past.

First of all, let us look at the problem of efficient allocation of foreign exchange reserves through market forces.

The advocates of SFEM tell us that this will eliminate costly administrative controls presently employed. This logic may be true in future if the second tier and first - tier markets merge. However, from the Zambian and Ugandan experiences, that has not been the case. The fact is that the rationing on the first-tier market will continue as it is now. On top of this, the CBN is going to super-impose, the actions on the second-tier market. In other words, more costly administrative controls are being introduced.

On the question of attracting foreign capital inflows one has to ask how the CBN intends to achieve this fact. Whereas this may be true for Europe, U.S.A., Japan etc, it certainly is not true



Okongwu

for Nigeria and many other third world countries. If the rate of return on capital is 10 percent and 15 percent in the U.S. and Nigeria respectively (after inflation), a Japanese firm will invest in the U.S. where capital is safer than, in Nigeria. For the Japanese firm to invest in Nigeria the return must be over a hundred percent to cover risk. Besides, investment is also sensitive to political stability.

Herein lies one of the problem of SFEM. The question of capital inflow when tied to the problem of black markets can explain the achilles heel of SFEM. The argument that SFEM will eliminate the black market in currencies is a myth. What happened in Zambia, Ghana and Uganda is that whenever SFEM rate was established, the black market rate went further down but people continued to buy on the black market rate. Reason — convenience, no time is wasted and the consumer does not have to go through the indignity of being abused by a bank clerk who wants to have his own share. As a result you had three different rates operating side by side.

If this is the case, foreign capital will flow into Nigeria but for a different reason — namely to take out more capital from Nigeria. For example, if an individual has \$1 million, and has all the requirements for eligibility fulfilled, he can rip-off the country in this manner. The second-tier market is \$1 to N5, and the black market rate is \$1 to N10. When the individual brings in \$1 million, he exchanges it on the black market for N10 million. He then goes to the second-tier market and buys \$2 million with his N10 million, for imports. Without performing any service, this individual has made a \$1 million profit.

SFEM can also be cornered by a few individuals with inside connections, information and money. A small group of individuals, by knowing the

"The second-tier market is \$1 to N5, and the black market rate is \$1 to N10. When the individual brings in \$1 million he exchanges it on the black market for N10 million. He then goes to the second-tier market and buys \$2 million with his N10 million, for imports. Without performing any service, this individual has made a \$1 million profit".

operations of the market through collusion with the banks, can take all or the most of the weekly allocations. After all, we know that the same people who will design this system, are the ones that will ensure it does not function too efficiently to stop them from making money.

Thus the success of the system hinges on the honesty of the people operating it, and there are not too many saints and angels in this world.

There is also this talk about achieving

Naira convertibility and the so-called correct (true) value of the Naira. Talking about Naira convertibility is a joke, because the Naira is not an international currency and will not be in the foreseeable future. In short, all these fantastic objectives are not likely to be fulfilled, but their effects will be felt throughout the economy.

Finally, one must look at the effects of SFEM on the Nigerian economy and the Nigerian people. SFEM advocates argue that the system will encourage the diversification of the economy. In the

case of Uganda and Zambia, traditional exports (agriculture and minerals) did increase. But there were no new exports because SFEM without the ability to transform the economy is pointless. Where are the incentives to revive the rest of the economy? None.

What Nigerians can be rest assured of is that from here on, prices will continue to increase in every sector of the economy. More domestic industries will continue to close because of increased costs of borrowing and production, the incomes of the workers and peasants will suffer more while the incomes of those who have access to foreign exchange will increase. In short, SFEM is a richman's game. For the ordinary Nigerian it is a recipe for disaster.

S.N.

Nigeria's Fictitious Debts

A SIX-MAN Committee appointed by the Federal Government to ascertain the genuineness of its internal debts has discovered that about 96% of the N7.186 billion the Federal Government is supposed to owe contractors, as of 1st March, 1984, is fraudulent. The Committee discovered that N6.886 billion of this massive claim by contractors has no basis whatsoever, and only about N300 million is genuine.

The Committee's Chairman, Mr A. O. Solano, announced the discovery in Lagos on Thursday 14th August, 1986, while submitting the report of the Committee to the Minister of Finance, Dr C. Okongwu. Mr Solano also said that they not only discovered these claims to be highly inflated but found a balance of N14 million which the Federal Government overpaid some of the contractors, which should be recovered.

The significance of these discoveries is portentous as it confirms the suspicions of most Nigerians, suffering presently from taxes, levies, cuts, retrenchment, and inflation that a good deal of the internal and external debts, which their livelihood and future are being sacrificed to settle, are false and baseless. It confirms their suspicions that these debts are merely other means of intensifying the exploitation and the milking of the country

by Western banks and governments, and their Nigerian agents.

The Nigerian print and electronic media; and the BBC, VOA, Radio France International who usually sensationalise any development in Nigeria, have all been silent over the great significance of this important discovery. A discovery which raises so many crucial questions over the whole basis of the Federal Government's economic recovery programme, since 31st December, 1983.

Allegation

One immediate question is how did the Federal Government arrive at this figure of N7.186 billion announced by the former Minister of Finance, Dr O. Solaye, in April 1984, in the first place? A difference of 96% can not be an error by any stretch of the imagination.

Secondly, how did the Federal Government arrive at the figure of N25.743 billion as the total internal debt of the country as of 1st December, 1984. This figure was announced by the former Chief of Staff, Supreme Headquarters, Major-General Tunde Idiagbon (Rtd.) at his press briefing of April, 1985; and everybody has repeated this figure ever since. This question is important as this N7.186 billion was part of the alleged N25.743 billion internal debt. If the same proportion of

deliberate inflation in the figures is discovered in the amount given as the country's total internal debt as of December 1984 then it follows that the actual genuine debt would come down to only about N1.2 billion. This would mean that the governments of this country have actually no problem of internal debt at all.

The third important question is how did a committee of very senior Nigerian bankers, including Mr Paul Ogwuma, Managing Director of the Union Bank, Mr O. A. Adeosun, Chief Executive of NAL Merchant Bank, and Alhaji Sulejman Baffa, a director of the U.B.A. arrive in January 1985 at the figure of N7.2 billion as the total debt owed by the Federal Government and its agencies to contractors, as *The Guardian* of 9th February, 1985 reported?

In this connection it is pertinent to recall that the Nazif panel in Bauchi State stated in its report submitted to the State's Governor on Friday, 10th May, 1985, that 43% of the internal debts of the State Government arising from contractors' claims was fraudulent. Yet nothing has been done to rectify this by the Bauchi and other, State Governments where similar discoveries have been made. In many cases the contractors continue to get "re-paid" while the State finances worsen and the working people continue to groan under taxes, levies, cuts and retrenchments.

Only last week, the Plateau State

Commissioner for Finance, Mr Thomas Kangnaon, announced that the State Government had obtained loan of N5.0 million from the Bank of the North to start paying the N140.40 million it is supposed to owe contractors. According to the Commissioner, the Government had already paid N43.84 million to foreign money lenders out of a debt supposedly amounting to N219.61 million.

The issue, however, is who ascertained the genuineness of all these debts claims? Who authorised payment? And who gains from these payments?

In fact in April, 1984, Dr Soleye claimed that the total amount state governments owe contractors as internal debts as of 31st March, 1984 was N6.597 billion. A year later (i.e. 1975) Paul Ogwuma's Committee of Bankers raised this to N7.0 billion. And this inspite of the fact that it was one year during which virtually all new contracts were frozen! The real implication of the Solano Panel's discovery is simply that in actual fact the total debt owed by the 19 state governments to contractors and suppliers, previously computed at N6.597 billion cannot be more than about N300 million.

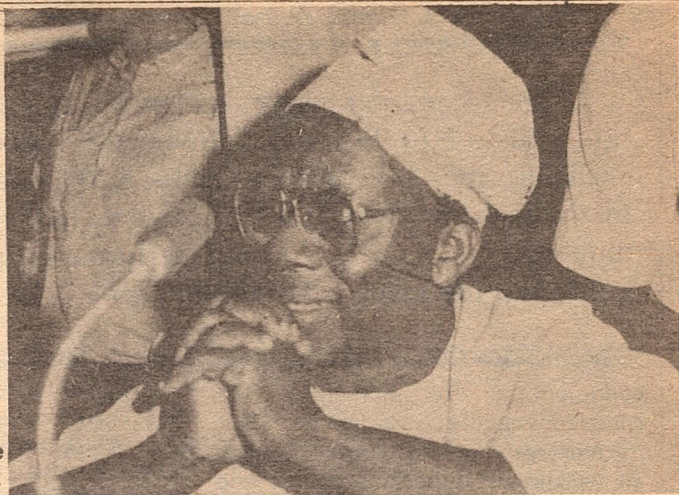
This is of serious significance with regards also to our external debts. The revelations that have followed the collapse of the Johnson Mathey Bank in Britain, to the effect that over N6.0 billion was

siphoned out of Nigeria through fictitious imports, have since last year confirmed the suspicion of many Nigerians that most of our so-called external debts are false. The discoveries made by the Solano panel is thus further evidence going to further confirm this general suspicion.

Given such massive evidence, why, therefore, should the Federal Government enslave our economy to a group of foreign bankers in the so-called London and Paris Clubs, who since last June have quietly but effectively taken over the running of the whole economy through the World Bank Nigeria Monitoring Unit in Lagos? Why should our economy be mortgaged to these sharks through privatisation, (even of the

petroleum industry), drastic devaluation, deliberate inflation and unemployment all in order to pay external "creditors" to whom we actually do not owe anything, and against whom we are in fact more likely to have claims if a Solano — type Panel were to investigate these debts? Why should our country, our lives and our future be handed over to so-called foreign creditors when there is strong and mounting evidence that we have received no credit from them?

Why? Why? Why? Next month's edition of *The Analyst* shall comprehensively and factually seek to answer these questions which are so crucial to our survival, individually and collectively.



● Dr. Solaye
Ex-minister

Another Name for Devaluation

The Second-tier Foreign Exchange Market (SFEM) is basically an euphemism for devaluation. That much is clear to most people. The major difference is that instead of the government devaluing by decree, it is those who want foreign exchange that are willing (and able) to pay. That will determine the new exchange rate for the Naira, vis-a-vis other currencies.

Either way the IMF, World Bank and other foreign financial institutions will be happy. The value of the Naira is to be determined on a day to day basis, by the forces of the "free market".

But one may ask why SFEM? Why now? What are the likely effects on the economy? On the people?

Basically there are two reasons for introducing this policy package at this point in time. Firstly, it is required by the IMF/World Bank and by our creditors, as a pre-requisite for restoring our credit line and giving us new loans to

pay for the old ones and reschedule our payment backlog. Secondly, the old model of dependent accumulation based on massive petroleum rent accruing to the state is unworkable, and new arrangements (which include a more "realistic" exchange rate) need to be installed if we are to continue as a dependent capitalist nation.

Exchange

Let us start with the latter. An exchange of about one naira to the dollar was necessary in the seventies. Cheap foreign exchange meant cheap imports. Elite consumer goods — cars, colour televisions, videos, stereo-systems, Italian shoes and bags, French suits, all these made the elite happy and kept them away from teaming-up with the less privileged to "cause trouble". The assembly plants and other "industries" benefitted from cheap imports (raw materials, spares,

machineries, CKDs) and their owners made huge profits. The technical and financial partners (mostly transnational corporations) were happier, as they reaped much more. Some of the products — soft drinks, beer, detergents, matches etc — were indeed reasonably priced. Cost of living, though increasing, was generally bearable — certainly up to 1980. All these were possible because of the "oil boom"

With the Shagari administration and the massive looting which characterised it, so many things emerged, which had previously been subsumed under "oil wealth" cushion. Cheap naira meant brisk foreign exchange deals. Some stole directly and took their loot to London, Geneva and Hawaii. Others got import-licences, using cheap naira to buy dollars and pounds sterling, and never imported anything. Others "over-invoiced" their imports and shipped billions to their accounts

overseas. Yet others used their foreign exchange, which they got at about a naira to a dollar, and brought naira from London at seven naira to the dollar and shipped them back in crates. An American magazine, *Business Week* estimated that while Nigeria borrowed about \$8 billion between 1980 and 1982 from outside, over \$5.2 billion was stolen and deposited in foreign bank accounts of some of the big shots. Chief Olu Falae, the secretary to the Federal Government, only last month claimed that over N16 million was lost during the NPN years, through over invoicing (artificially inflating your import costs, so that after your company buys the foreign exchange to pay for these using cheap naira, the difference is deducted for you over there, and deposited in your foreign account).

This loot was not reinvested in this country. When the price of oil (and the market for it) collapsed, there was therefore less to steal. The companies could not import. Factories shut down, since they had never created the domestic basis for their continuance. Government revenue fell. In the end prices rose, workers were retrenched. Conditions became unbearable, leading to loss of legitimacy by the regime.

The two military regimes we have had since Shagari both, in their own ways have tried to tackle the crisis. Both have accepted the status-quo, but have tried to make it more efficient; more acceptable.

And this is where SFEM comes in.

Having accepted the dependent capitalist model, where private companies and individuals fight to make more and more wealth for themselves as the only way of getting the nation out of the woods, they set out to implement an "adjustment package" which is politically acceptable yet satisfies the IMF/World Bank. State expenditure on social services had to be cut, along with wages and salaries. Subsidies to the middle classes (petroleum products) and lower classes (fertilizers, insecticides etc) were reduced or cut altogether. State enterprises, set up to provide services, which the private sector did not find profitable to provide, are to be sold (to the same people that made their money through wrecking these enterprises) on the pretext that they are not profitable, which they were not meant to be in the first place.

All these, however simply reduce the share of the nation's wealth going to the middle and lower classes. The task of increasing the volume of the national wealth was, and still is, left to Reaganomics.

Reaganomics (the IMF "Gospel") includes, aside from the above mentioned measures, handling the economy completely over to the private sector. Government should, apart from the basic infrastructural and security functions, take its hand off the economy. And, since the people hardly have the wherewithal to purchase the goods and services to be produced, these should be directed to the export markets. To attract investors and make the new model work the private sector is given incentives: tax on profit is to be reduced; control on remittance of profit is to be removed; labour cost to be lowered and the unions controlled etc.



● Alhaji A. Ahmed

Unlike the previous system where the foreign exchange was cheap, now it is the naira (the local cost) that needs to be cheapened, so as to attract foreign investors.

But this the government prefers to do gradually. The IMF/World Bank together with the Paris and London Clubs, however, thought otherwise. They wanted a sudden and massive devaluation - a shock therapy, as it were. And they hold all the aces, in this particular game.

Though our foreign debt, officially put at \$12.98 billion is relatively small, we still require about \$4.69 billion this year to service it. Others put our payment arrears at about \$7 - 10 billion. Yet we would be fortunate to realise about \$6 billion from petroleum this year. Thus it is clear we cannot pay. Payments have to be rescheduled - or else refused since most of the debt was dubious.

Not paying is indeed attractive as even the creditors know fully well that most of the debts were fictitious or at best fraudulent. But it cannot be done by any single nation in isolation without very heavy costs. Yet even the middle course - paying for only genuinely established debts, seems unattainable as several of the major actors in these financial frauds are still around. The option of self-reliant national development such a move would entail is not even on the cards for those in power. Their only option, for further dependent capitalist accumulation, is coming to some working arrangement with the Western financial institutions. And they have insisted on devaluation before any rescheduling.

For the state, therefore, devaluation is unavoidable, if it wants to continue building a dependent capitalist Nigeria along an export-oriented model. Since the term 'devaluation' is anathema, after the patriotic anti-IMF decision, a backdoor solution has to be evolved; hence SFEM.

Would it work? Well, it depends on what we call "work". What do we use as criteria for the success of SFEM? I will venture to say it would, if all that is required is "working" in a bureaucratic sense. After all, were we not bombarded with pamphlets and paid adverts on the so-called successes of Obasanjo's OFN, Shagari's Green Revolution and "low-cost" housing, and such inspired lunacy ending up as gigantic frauds? Bankers and other authorised dealers will go to the Central Bank, bid for what foreign exchange there is, and sell these in turn to their customers. The naira will be devalued effectively - to one dollar to five? seven? ten? We cannot know in advance. A lot will depend on how much money is there. The foolishness about attracting stolen money back remains just that - foolish wishful thinking.

The World Bank promised about N400 million. But to begin with, the market would require a minimum of N2 billion in the first two months and, hopefully, another N3 - 4 billion during the course of the next ten months period. And the government has to come up with most of this fund. Yet, even if all the obstacles are removed and adequate funds are provided would it work in such a way as to achieve the stated objectives? Would production go up? More people be reabsorbed by

industries? Export manufacturing take-off? These are doubtful.

For one thing, what stops all these 'genuine importers' from just depositing their funds in foreign banks accounts and forget about our troubled water? After all, there are billions 'trapped' in this country that the private sector has been trying to convert into foreign exchange and repatriate for years. Further, even the so-called world market is getting saturated as other Third World nations competing with the export enclaves (Taiwan, South Korea, Hong Kong etc) find that there is a limit to the market for cheap clothing, cheap radios and television sets, etc. America and the EEC are increasingly 'protecting' their own markets against these cheap imports. And finally, even if the 'miracles' can be repeated - which is doubtful, their improved foreign exchange positions have not benefitted their own people - only the super rich and the Transnational companies.

Whatever the outcome, the effects of SFEM on the majority of us is clear. The increased cost of imports will be borne by the customers - meaning, us. The argument that increased cost will edge out middlemen is really tongue in cheek. Have all the increases over the last five years edged out middlemen? Wasn't it in these same years, and especially during the post-1983 spell, that we witnessed the emergence of 'essenco' millionaires, making astronomical profits on soaps, detergents, cooking oil and toilet paper? Unemployment will not be solved this way, though a few may get their jobs back. Why?; simply because more and more firms will have to wind up: small firms cannot afford to compete for the foreign exchange. Others will try to do

so, and reduce cost elsewhere, eg sacking some workers or paying them less. Some people will obviously make huge profits, especially the SFEM managers in the commercial and merchant banks, and those who succeed in securing an 'authorized dealers' licence. The pressure on land will increase as even those who had previously stayed off, would now use cheap naira to buy out thousands of small peasants.

A planned economy based on popular democracy, equity and social justice

The one lesson that may seem to have been drawn from all these is: it is not enough to reject the IMF loan and refuse to begin the dismantling of the dependent capitalist economic structures that exist. For genuine, people-oriented, self-reliant development we have to change direction.

which seeks to use our vast material, human and technological resources with a democratized public sector playing the major role of regulating and reinvesting socially-produced surplus is our only real salvation. Foreign exchange would then simply help the state to get over specific bottlenecks or essential scientific and technological imports by the state. A foreign exchange market will then no longer be curcial, or even necessary.

It is high time we started moving along such lines.

According to the Governor of the Central Bank of Nigeria, Alhaji Abdulkadir Ahmed, SFEM was set up to among other things, alter the exchange rate in favour of exports and squeeze out the currency parallel market (or black market, if one can stomach the racist understone). While these may be true they do not go far enough as explanations. At any rate the major obstacles to a Korea-type export promotion model — Akinyemi's ideal type — go beyond exchange distortions, and the currency parallel market will not disappear, though its scope may be limited since the government's own "black market" (which is really what SFEM is) may not be funded sufficiently. It will just be a "third-tier", as it were. We have to go beyond these official explanations to the heart of the problem.



● Prof. Bolaji Akinyemi, External Affairs Minister

'Akinyemi's ideal type — go beyond exchange distortions, and the currency parallel market will not disappear, though the scope may be limited since the government's own 'black market' may not be funded sufficiently'.

●By: SANUSI ABUBAKAR

Update

Whose Money Has Abiola Been Donating?

Chief Alhaji Moshood Abiola started working for the giant American multinational I.T.T. in April, 1969, as financial controller in their Nigerian subsidiary. Within ten years, that is, by April 1979, he was a multimillionaire and clearly one of the richest Nigerians. He came to be well-known for the reports about the donations he dished out, running into millions of Naira annually. Whose money has Abiola been giving out? His own money? Your money? I.T.T.'s money? These are interesting and important questions for all Nigerians. According to *Volume One of the Fourth National Development Plan: 1981-1985*, a total of N1.779 billion was spent on communications projects by the Federal Government between 1975 and 1980. Most of this money went into telecommunication contracts given to I.T.T. and its various subsidiaries.

As late as January 1985, to "complete" these telecommunication projects, the Federal government gave additional contracts worth \$365.355 million to I.T.T. which at the real value of the naira against the dollar at that time was a contract worth over one billion naira! Everybody knows the state of the telephone and other telecommunications in this country. So whose money has Abiola been donating?

Below is an article written by John F. Berry in the *Los Angeles Times* of Sunday 17th August, 1980, which may be of interest to those who want a correct answer to these questions, and others like them dealing with the issue of who pays taxes and who gains from them in this country, and why this is so:

Washington: International Telephone & Telegraph Corp. has made questionable payments of millions of dollars beginning in 1976 and continuing into this year to gain huge telecommunications sales contracts in Nigeria, ITT sources report.

"Central to the Nigerian payments

is a politically powerful businessman named Alhaji Chief M.K.O. Abiola, who, sources say, has received large payments and has distributed some of the funds to Nigerian government officials."

"By all accounts, including those of a senior ITT official in an on-the-record statement, Abiola has been paid lavishly to represent ITT interests in Nigeria."

Payments Called Proper

"ITT officials say payments to Abiola have been salary and commissions, which, they say, are proper because Abiola's role as a business partner with ITT in Nigeria. Abiola who will be 43 later this month, has the title of chairman of ITT Nigeria and owns about 40% of the subsidiary, according to ITT's general counsel."



● Chief M.K.O. Abiola

'ITT's Funny Bone'

"These sources with first-hand knowledge, say that ITT's top management has been nervous about the Nigerian transaction ever since the payments began in 1975. One describes the matter as 'ITT's funnybone', a source of deep concern at ITT's headquarters in New York City. The Nigerian payments have been made through an ITT subsidiary in Switzerland, ITT standard S.A. Sources say Swiss secrecy laws have kept records of the Nigerian payments out of the reach of the U.S. Securities and Exchange Commission."

"These payments could involve violations of American securities

'By all accounts, including those of a senior ITT official in an on-the-record statement, Abiola has been paid lavishly to represent ITT interests in Nigeria'.

"But other ITT sources say some of the millions of dollars allegedly paid to him by the company have been spread among government officials in the ruling National Party of Nigeria. One American expert on Nigeria describes Abiola as "a very key person of the NPN."

"Some ITT sources see the Nigerian arrangement as comparable to the huge questionable payments made in the early 1970's by such U.S. multinational companies as Exxon, Lockheed and Gulf to political leaders in Japan, Italy and the Netherlands, among other countries"

'laws and anti-bribery statutes'.

Disclosure of Transactions

Under the securities laws, companies must publicly disclose any questionable financial transaction.

"The Foreign Corrupt Practices Act of 1977 makes it a crime for an American company or any individual acting on its behalf to make payments to an official of a foreign country in exchange for assistance in obtaining business. According to sources, ITT's payments have continued after the effective date of

the act".

"ITT was asked to arrange an interview with Abiola for this story. An ITT spokesman said, however, that Abiola, a Muslim, had been celebrating Ramadan, the Islamic holy period of prayer and fasting. The spokesman quoted Abiola as saying that after Ramadan — which ended last week — he would be too busy to answer questions".

"Howard J. Aibel, ITT's general counsel and senior vice-president, says one of his 'principal responsibilities' is making sure that

the company complies with the law and its own directives forbidding any sort of illegal or questionable business activities".

"As chief internal policeman of ITT, Aibel states unequivocally that there have been no questionable payments and says the ITT — Abiola relationship is perfectly proper".

"During an interview Aibel said: 'All the top management, including our board of directors, are familiar with the arrangements with Chief Abiola. And they've been a matter of some scrutiny and concern. We're

watching them. We pay him a lot of money. We've gotten a big benefit out of the arrangement. We think we have done a very honest and honourable job in supplying equipment in Nigeria and have brought real value to that country".

The question of whose money Abiola has been dishing out, his own, our own, ITT's, other's has sooner or later got to be faced squarely, answered clearly and resolved decisively, in the interest of the integrity, unity and sovereignty of the Federal Republic of Nigeria.

Some of the Public Donations by M.K.O. Abiola

In all capitalist societies, charities' or philanthropies' serve to divert the attention of the poor working people from the process of, exploitation, and from knowing who their exploiters are, and how to overcome them. In Nigeria today, such charities, tagged 'Appeal' Funds, have become the order of the day. Whether it is for the construction of mosques, industrial development, airports, hospitals, education or water, the answer has invariably come to be appeal fund. They are festivals staged by the rich for the rich to come and display their ill-gotten wealth, after which the poor are forced to contribute what they do not have. The poor get nothing in return. For the rich, whatever little they put in, they are rewarded a thousand times over either through more contracts or the ejection of helpless peasants from large acres of fertile lands which the the rich ultimately corner for themselves.

But an even more disturbing reality is that, for most of these development projects for which 'appeals' are launched, huge sums of public money had been spent. Most of these however went into the pockets of 'contractors' — our big spenders at Appeal Funds. Yet, in our worship of wealth and our adoration of the rich no questions are asked as to where the money is coming from. Nigerians must start asking fundamental questions about such 'donations'. Why are the poor forced to

donate, and how can this inhuman system be brought to an end?

Certainly, among the big donors is Chief M.K.O. Abiola, publisher of the Concord Group of newspapers and Chairman of ITT (Nig.) Ltd. Where is Abiola's money coming from?

Between 1975, and 1985 the Federal Government spent over N2 billion on telecommunications; most of which went to Abiola's ITT. Yet one can hardly phone the next door neighbour; neither can you watch a good network television programme outside Lagos.

Isolated, the figures of Abiola's donations may not mean much to a Nigerian ear used to millions rather than thousands. But put together, they are as disturbing as our poor telecommunications network. This is why, in this issue of *THE ANALYST* offers you a small selection of the Chief's disturbing 'generosity'. Read on.

1. Two Leyland luxury buses for Moshood' Abiola Comprehensive High School (Osiele Community Comprehensive High School): N90,000
2. To 26 members of the Green Eagles 26,000
To each member of the Organizing Committee 200+
To members of the Ceremonial Committee 400+
3. Purchase of Water Tankers and Road Graders by Ogun State NPN of which he is major financier and Chairman 452,000

4. To Islamic Cultural Centre of the Muslim, Association of Nigeria, Ibadan Branch Launching 25,000
5. To Okene Education Fund, (Kwara State) 40,000
6. To Giwan International Promotions 4,000
7. A golden Cup to the African Sports Journalists 26,000
8. At opening of NPN's new National Secretariat 750,000
9. To Mbase Club Hall Launching 25,000
10. Fund Raising Rally of Ila L.G.A. Oyo State 2,500
11. To Handball Association of Nigeria Olympic Appeal Fund 25,000
12. To Student's Union of University of Sokoto 15,000
13. To Al-Azhar University Cairo \$12,000+
14. To the Nigerian Institute of Public Relations 2,500
15. To Nigeria Amateur Hockey Association (Equipment) 36,000
16. To Amateur Athletic Association of Nigeria 38,000
17. To Handball Association of Nigeria 50,000
18. To Anyigba Community in Benue State 10,000
19. To Amateur Swimming Association 20,000
20. To New Education Policy for Ogun State 100,000
21. To the Mini-Derby of the Kaduna Turf Club 12,000
22. To WAEC Endowment Fund . 20,000
23. To Nigeria Olympic Committee Appeal Fund at Abuja 3,500
To Bauchi State Government in Support of Olympic Appeal Fund 5,000
25. To Ansar-ud-Deen Central Mosque

- Appeal Fund at Alakoro 50,000 Lagos.
- 26. To Olympic Fund in Minna ... 2,500
- 27. To Olympic Fund in Kaduna ... N2,500
- 28. To Olympic Fund in Yola 2,500
- 29. To Olympic Fund Enugu 2,500
- 30. For Prayers in Central Mosque for the dead in Jimeta Uprising 2,000
- 31. To Olympic Fund in Calabar ... 2,500
- 32. To Olympic Fund in Sokoto ... 2,500
- 33. To Olympic Fund in Kano 5,000
- 34. To Olympic Fund in Lagos ... 10,000
- 35. To Olympic Fund in Ilorin 3,000
- 36. To Olympic Fund in Benin ... 5,000
- 37. To NLC Appeal Fund for hosting OATUU Conference (first instalment donation) 15,000
- 38. To launching of "Olu Aboderin Memorial Variety Show" 20,000
- 39. To opening of University of Lagos Muslim community Mosque . 50,000
- 40. To Barakaat Nursery and Primary School Ibadan 10,000
- 41. To Special Appeal Fund of Ogun State Police Command 100,000
- 42. For payment of contractors working on Salawu Abiola Comprehensive High School Abeokuta 1,000,000
- 43. To Ogun Education Fund ... 100,000
- 44. Academic Publishing Award 130,000
- 45. To Oyo Fund-raising Ceremony 100,000
- 46. To Born State Education Appeal Fund Lagos Chapter 100,000
- 47. For Construction of a police station at Sango Otta 4,000,000
- 48. To new palace for the Agura of Gbagura 125,000
- 49. To Northern Women's Congress Kano Branch 50,000
- 50. To Nigerian Aid Group of Jama'at Nasiril Islam in Yola 50,000
- 51. To Bauchi Industrial Appeal Fund 100,000
- 52. To Anambra State Educational and Technological Fund 100,000
- 53. To Abdulahi Maikano Memorial Islamic School 20,000
- 54. To Cross River State Rural and Industrial Development Fund 100,000
- 55. To Muslim Students Society Lagos State University Branch 10,000
- 56. To Aboh Development Fund Raising Ceremony 20,000
- 57. To the Nigeria Aid Group ... 50,000
- 58. To the Nigeria Aid Group — Six Ambulance Buses 50,000
- 59. To University of Nigeria Almuni Association 50,000
- 60. To Kano Foundation Appeal Fund (Lagos Chapter) 1,000,000
- 61. To the Executive Producer "Lisabi Agbongbo Akala" 50,000
- 62. To Plateau State Industrial Appeal Fund 25,000
- 63. To Jihad Week of Ilorin Area Council of Muslim Students Society 10,000

- 64. Vehicles to the league of Imams and Alfas of the five Yoruba states 10,000
- 65. To the Parents of the U-16 DANA Cup Winners (YSFON STARLITES) 10,000
- 66. Three gold wrist watches to each of the YSFON STARLITES, their parents, officials and others present during a reception he organized in their honour 10,000
- 67. To Sunny Okosun, president of performing Musicians Association of Nigeria (PMAN) 50,000
- 68. To the NPN on the occasion of the fund

raising, for the party's National Headquarters N1 million

Trying to calculate the total amount of the public donations made by Chief Abiola was really a difficult task as there were numerous other reported donations whose amounts were not specified. So the ones recorded here should be regarded as highly conservative.

*All figures are in Naira.
● Editor-in-Chief.

Abiola on Newspaper Ownership

Statement by M.K.O. Abiola, 4th November, 1977, in *Proceedings of the Constituent Assembly, Official Report, Vol. 1, Page 142.*

"I am rather very seriously concerned about the issue of government-owned newspapers. It is good enough now for the type of government that we have at the moment. I can see the state ownership of newspapers becoming counter-productive to our national unity. This is something that ought to be seriously considered when we get to the details of the Bill. I cannot see any newspaper editor going against the policy of the Governor of his State. What we really want to ensure is the security of tenure of jobs of members of the press, because Nigerians in the press really demand some genuine protection against premature dismissal for saying what they feel is in the national interest".

"We should really get all these state holdings in the newspapers into a trust that will be controlled, by an independent commission. We should also limit the percentage of share holding that anybody can have in a newspaper no matter how rich he may be, because if we can limit personal ownership of companies, shares being indigenised to only five per cent, we should do the same thing or something around that for ownership of newspapers. This country is too big for one man. We do not want to establish press barons in Nigeria as we have them with Lord Beaverbrook in the U.K. and some big persons in the U.S. who really can do and undo with anybody in government. We should not plant unnecessary blackmail for future leaders of this country".

Alex Ekwueme in the Mortuary Deal: ORIGIN OF HIS FORTUNE?

One of the most powerful Nigerians in the year 1979—1983 was Dr Alex Ekwueme, Vice President of Nigeria in the Second Republic. He was not only the Vice-President and Chairman of the National Economic

Council, but he was also incharge of Federal parastatals, responsible to the president Alhaji Shehu Shagari. He was at the very centre of the patronage, pay-offs, kick-backs and kick-forwards which wrecked the Nigerian economy and

brought us where we are today: unemployed, debt-ridden, taxed and levied to death.

How did Alex Ekwueme come to where he was? What role did he play before 1979 to emerge as the Nation's No. 2? How did he make the N11 million that he is said according to the Uwaifo Panel to have possessed even before he became Vice-President?

Here we bring an extract from the report of a judicial commission of inquiry conducted over twenty years ago to enlighten you on the issues. The contents raise serious questions about the economic and political system we operate in this country and throw new light on how the foundations of the Second Republic were built on very shaky grounds.

In paragraph 4 he completely misinterpreted the intention of Messrs Ekwueme Associates as to the service for which they were charging a fee of 5½% as we were later to discover when the Technical Officers of the Railway took up the matter with the architects. It was then that the architects indicated that they were going to appoint a Quantity Surveyor whose fees had not been included in the 5½% quoted by them to Dr Ikejiani".

● Dr Alex Ekwueme



"Yet Dr Ofomata testified to the effect that, during the building of the Hospital, he paid regular visits to the building site and attended site

meetings to find out anything which had been done wrong such as adequacy of wards or siting of sluice rooms for washing bed pans removal or shifting of partition walls, and, in spite of the avowed experience of the architects, the mortuary had been placed next door to the kitchen and in fact dead bodies would be wheeled along corridor in and out of the mortuary in full view of the cooks and kitchen attendants. The boiler was placed in the main building where, being directly under a ward, an explosion would have cost the lives of some of the patients, and the design of the sewage system was faulty. When all these had been taken into consideration one found it difficult to accept the Chairman's confidence in the ability of the architects to tackle the design of hospital of this size. In fact, Mr Ekwueme's post-graduate experience in England and America covered only a period of one year, i.e. six months in each country".

FROM: *The Report of the Nigerian Railway Corporation Tribunal of Inquiry of 1966, Lagos, 1967, P.20*

'The boiler was placed in the main building where, being directly under a ward, an explosion would have cost the lives of some of the patients, and the design of the sewage system was faulty Infact Mr Ekwueme's post-graduate experience in England and America covered only a period of one year, i.e., six months in each country.'

How Rockefeller Evades Tax

Nelson Rockefeller was not only one of the richest men in the world, he belonged to one of the world's richest families. He was Governor of New York, and later, Vice-President of the United States. In 1974, his own personal wealth was estimated to be \$107.65 million. The family's total wealth was estimated in 1964 to be about \$5.0 billion.

With such a fortune, and strong commitment to public service — Governor and Vice-President — you will expect that he would be patriotic enough to pay his taxes. Not exactly. Nelson Rockefeller still evades tax in the United States of America.

Thus, are the questions who pays and who gains only important to under-developed countries like Nigeria "whose leaders are greedy and whose people have a low political culture"? Is tax evasion, and the milking of public funds collected from taxes, by the rich and powerful who do not pay, a feature of only African societies because of the inherent avarice of the black man? No.

Those who say yes to these questions are being dishonest and evasive or they are people who have been brainwashed by racist propaganda. Just as tax evasion is not caused by colour of one skin, so is it not founded on the psychologies of individual nations. Those who say ours is peculiar will easily refer you to America, saying: "you must learn from the great America". True, there is

so much to learn from capitalist America, especially the bad and the ugly. Instead of "learning", our decadent Nigerian bourgeoisie goaping everything American, including tax evasion, even though they hardly take note of these terrible abuses by American millionaires.

Power

In relationship to this issue of taxes—who pays and who gains on them—we can truly learn how American millionaires like Nelson Rockefeller, use their power, trusts and foundations to evade paying taxes.

On pages 87-90 of his book: *The Rockefeller Syndrome*, (Zebra, New York, 1975), Ferdinand Hundberg writes: "On an annual income generally running at a level of around \$5 million Nelson Rockefeller paid taxes in the 25 percent bracket or at about a level of someone with income of \$12,000 to \$16,000 What few people realise is that most of the big-income proponents of high and higher-cost defence either pay no taxes at all, sometimes year after year, or pay taxes at "exceptionally low rates owing to their use of deductions often dubiously. And some wealthy liberals are in the same position clamoring for more and more aid to the poor while they pay sketchy or no taxes. The Rockefellers, for their part, are conspicuous supporters both of heavy defence spending and sustained high

cost so-called welfare, programmes. One might call them premier exponents of the warfare-welfare state, which generates much lucrative economic activity. In general the most voluble patriots are most economical tax payers. But and here is the big joker in the pock - most of the tax money taken to sustain all this comes from the *employed labour force* as the annual tax statistics put out by the internal revenue service show. Both the superpatriots and the superliberals howling for more defence, more welfare "are enjoying either a free tax ride or a bargain — counter tax ride. They are not, as official figures clearly show, sharing in the cost, which is borne by job holders who may any day be out of work for a variety of purely extraneous reasons — such as "technological advance". Nelson Rockefeller has been, at least until recently a liberal, in the sense that he has been liberal with other people's money, as is shown in chapter four, in the way he ran up the tax and debt -burden of New York State. But he is not a liberal taxpayer. For the ten years under scrutiny, up to 1974 Rockefeller, the figures showed, reported total income of \$46.9 million that was flatly subject to federal income tax, but that for the same period he claimed deductions of \$30.1 million. Rockefeller's personal deductions for

Contd. on Page 38

Lessons From Muri

Contd. from Page 24

represent nobody but themselves. This is interesting because in 1980 a query issued to the Emir of Kano, Alhaji Ado Bayero, by the P.R.P. government was used as an excuse by the political thugs of a rival political party to commit murder and arson on July 10, during which Dr Bala Muhammed was murdered in cold-blood. The calm, and indeed jubilation that has greeted Alhaji Umaru's recent deposition shows that the "popularity" of most of these Emirs is based on political manipulation, thuggery and support from powerful government officials. Where these cannot be exploited or employed, as in the case of Muri, every other Emir could be removed without any rancour.

Unfortunately, it is the policies of most governments in the country which help to make traditional rulers become arrogant. In recent times, the case of the government of Major-General Muhammadu Buhari (rtd.) is perhaps the best example. During his visits, General Buhari drove straight to the Emirs, Obas or Obi's palaces from the airport. The traditional rulers were made to appear more important than even state governments. This no doubt inflated their egos.

Yet, Nigerians are all witnesses to how our Emirs, Obas and Obis have prostituted themselves before every government from the colonial period to the present. Whenever there is a change of government

whether through the barrel of the gun or the ballot box, they are about the first to acclaim the incoming government as saints and saviours of the Nation. They very quickly turn to condemn the previous government from which up to its dying minutes they got patronage and largesse.

The example of the abuse of office by Alhaji Abba Tukur, and the sinister campaign to place him above public accountability, goes far beyond a local dispute between a Governor and an Emir. It has many political lessons for all Nigerians.

By Alkasum Abba and M.A. Modibbo.

Patriot and Revolutionary LE DUAN (1908 — 86)



● Late Le Duan

Last week a small elderly man, about 78 years old quietly passed away in Hanoi, Vietnam. Very few Nigerians heard the news that one of the people who has helped shape the destiny of the world in the 20th Century had died. This man was Le Duan, alias Ahn Ba, outstanding revolutionary who rose to be the First Secretary of the Central Committee of the Vietnamese Workers Party and who, with Ho Chi Minh, Vo Nguyen Giap, Truong Chin and Pham Van Dang constituted that group of five, who have changed the face of the world by their tenacious and dedicated revolutionary struggle of over five decades.

The Nigerian news media which only recently inundated us with news and pictures of a British parasite called Prince Andrew, did not bother to report this important newsevent.

Le Duan was born in 1908 in Quang Tri Province of central Vietnam. This made him a southern vietnamese when that country was divided into North Vietnam and South Vietnam in the late 1950s. He received only secondary school education after which he worked on the railways, joining the Indo — Chinese Communist Party in the early 1930s.

He was of that generation of vietnamese patriots and revolutionaries who in their struggle against French, Japanese and American aggressors and in their integration of commitment to socialism with love for their country, transformed South — East Asia and the rest of the world. The French secret police arrested and tortured him in 1931 and he was jailed up to 1936.

After his release he continued as a leading cadre of the party, working in a book-store. The Japanese took over the colonial role from the French and also jailed Le Duan, together with many

others. He was sent to that hell-on-earth, the Island prison of Parolo Condor, where few prisoners survived the climate, disease and torture. Le Duan was one of the few to survive.

The French and Japanese repression did not succeed in suppressing the struggle of the Vietnamese people for total liberation. In August 1945, they made the August Revolution which marked a turning point in the history of the colonised people. For the first time colonialism was overthrown by a movement of peasants, workers and intellectuals committed to the total emancipation of their country and the building of socialism. The fear caused by the August 1945 Revolution was one of the factors that accelerated the decolonisation of Africa and made the French, in the words of Frantz Fanon; "force independence on Houphoet Boigny"

Leadership

Le Duan came out of Porlo Condore alive and participated in the August Revolution. He became a political Commissar of the liberation army in the south and was part of the leadership that worked out and implemented the brilliant and historic victory at Dien Bien Phu in May 1954.

After the General Agreement he stayed in the south, as the Secretary of the regional bureau of the party using various aliases, the best known being "Anh Ba" (Brother ba). He took part in the consolidation of the infrastructure for the next stage of the war of liberation. He only left the south in 1959 to succeed Ho Chi Minh, as the First Secretary of the Party, which he became in September 1960. He held this post until his death.

What sort of person was Le Duan. There is little known about the personal habits of vietnamese leaders. They are very modest and avoid publicity. It is not unlikely that leaders such as Uncle Ho and Le Duan have in terms of personal property left behind no more than a few tunics, sandals and such other personal attire of the simplest type. On the otherhand, leaders such as Le Duan have left behind an example and a legacy that is worth more than billions of dollars of any property.

As a leading theoretician of the vietnamese revolutionary struggle, the C.I.A. dossier could only describe Le Duan as "a master mind behind the scenes", and as a "hard-liner". But what was Le Duan hard about? He was hard and unalterable about basic things, which may be glimpsed from these quotations from his speeches.

In a speech at a party meeting in April 1962, Le Duan said this about the relationship between the individuals and society in the building of socialism:

How Rockefeller Evades Tax

Contd. from Page 32

office investment and other expenses from 1964 through 1973 totalled \$6.4 million while his personal income, excluding trust income, was \$8.5 million, the trusts brought \$38.5 million in the same period"

The answers to the questions who pays and who gains with regards to the taxes and levies can be effectively provided by looking at the type of economic system in practice. By this we mean, that in a society founded on

relations of exploitation of man by man, the majority will work and pay taxes and levies, while a tiny minority will sit back, accumulate, dine, wine and swim in frivolous luxuries.

The people of Nigeria are daily being educated about the nature of the social, economic, and political system they live under. This education takes various forms, but it is not the education learned in a classroom — it is a more potent form of education, learned in the school of life. All groups of Nigerians, most especially those oppressed by the system, are subject to this process. Petty traders learn when the environmental task force demolishes their kiosks, peasants learn when they are daily subjected to harsh levies and taxes that they can't afford to pay; the farmers at Bakalori learned (the hard way) when army and police shot and killed them for protesting against seizure of their land; workers learn when union leaders are arrested for defending workers rights to jobs and a decent standard of living.

The recent events of May 22 and 23 at Ahmadu Bello University, Zaria, when Police invaded the campus and Samaru village, and killed and injured students, workers and petty traders, was also a part of the process of education of the people of Nigeria - even though the lessons were learned through terrible and tragic circumstances.

Students, workers, and lecturers were all first hand witnesses to these events - and as a result they have learned a lot about the way the Nigerian state works, and the way in which it oppresses the innocent while protecting the guilty. Fortunately, members of the Academic Staff Union of Universities (ASUU), A.B.U. Branch, have decided to share with all Nigerians lessons they have learned in their well-researched book.

Title: The Killings at A.B.U.
Author: Academic Staff Union
Union of Universities
(ASUU), Ahmadu Bello
University Branch.

Pages: 211

Date: 1986

Price: Not stated.

Reviewer: N. D. Bariki.

This book, *The Killings at A.B.U.*, is the full text of the memorandum submitted by the A.B.U. ASUU to the Abisoye Tribunal of Inquiry into the A.B.U. crisis. It is the most detailed account available of the events of May 22 and 23, and what led up to the crisis. It discusses, in eleven chapters, such topics as: What actually happened, the immediate antecedents, the remote causes, the roles of the student union, the University administration, the Police, ASUU, casualties and damages, subsequent developments, and observations and conclusions.

The discussion of the events is supported by 32 documents, which lay out clearly the sequence of events, and their remote and immediate causes. In addition, the 21 eyewitness accounts of lecturers, students, traders and Samaru residents contained in the Appendix provide a vivid and enduring record of the incompetence and insensitivity of the University administration, as well as the brutality of the police as they sexually assaulted female

students, looted the property of students, staff and traders in Samaru, and as they tortured and killed innocent students and others in the name of 'land and order'. There are also poignant photographs of the victims — the late Halima Farida Mustapha and Yahaya Abdullahi, as well as some of those wounded.

This book, then is not just the opinion of ASUU members about the crisis, or mere rhetoric — it is a factual account of what happened. While some might argue that the book lacks a broader political analysis of the forces at work in Nigerian society, and the way in which the crisis at A.B.U. is related to the wider structure of economic and political oppression in Nigeria, we should not judge the work by this criterion. Because a concrete and detailed presentation of the facts of the crisis is a prerequisite for understanding it; and this actually is the aim of this book. It is through documents like this that the Nigerian people can truly be educated about the nature of the system under which they are living, and which is daily brutalizing them in ways not too different from the ways in which students and others at A.B.U. were brutalized. And it is only when the oppressed peoples of Nigeria really understand the system that they can organise themselves in order to change it.

The Killings at A.B.U., is required reading for anyone who wants to know what really happened at A.B.U. on May 22 and 23, 1986. Along the way, the reader will also learn a lot about political repression in Nigeria.

● By: N. D. BARIKI

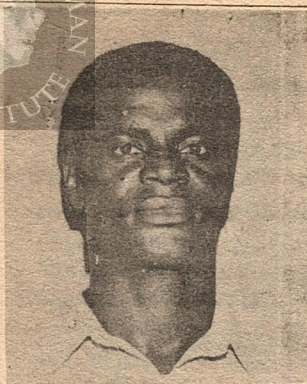
“One cannot suppress the individual, or society will lose all its significance, its foundations. What we want to destroy is individualism, which cares only for personal interest to the detriment of the common interest and induces man to get rich by means of exploitation... To get rid of the spirit of being individual monsters does not mean to reject all that belongs to the individual. Socialism and communism never advocate the rejection of personal interest, but sees to it that personal and common interest tally with each other”.

Speaking at another meeting in March 1974, Le Duan, in his usual straight forward and plain way, took up the issue of morality and the significance of the family. He said: “It seems that there are comrades who still think that as a revolutionary one should not speak of the family; that if we speak of it means that we speak of individual interests, of private affairs, which run counter to collective morality. This is not so. A revolutionary does not make light of the family. He is not a no-family person, as the anti-

communist allege. On the contrary, being patriot, a person who cherishes the high ideology of socialism, a fighter who heartily struggles for the happiness of the people, he pays great attention to the family”.

That is Le Duan. Great patriot. Dedicated revolutionary. Outstanding theoretician and leader veteran of Porlo Condore. May his revolutionary soul rest in peace.

By: YUSUF BALA USMAN



ANDY OKOLIE

Genocide Through Levies

which are representative of the entire State, can show us what is really happening.

These communities are populated by just a few thousand people, mostly peasants, who still use hoes and machets to cultivate their tiny segmented pieces of land, mainly for subsistence. "Taxable adults" (i.e. all adults who are neither students nor clergymen whether they have a means of livelihood or not) are just a few hundred.

Consequently, in those three communities every "taxable" adult was levied about N50.00 for the airport. Now if our adult has a child in the secondary school he pays N192 as fees (tuition N150 and the other N42 variously called "equipment fee" or "laboratory fee"), N30 as P.T.A. (Parent Teachers Association) levy. If the child is on board, he pays another N360 as boarding fee. All these come to N632. When added to the N10 compulsory capitation rate it comes to N642. If our adult also has a child in the primary school he pays N30 as tuition (dubiously called education levy). All these mean that our adult, who may not have any reasonable means of livelihood, is expected to cough out at least N672 per

Obibi and Ogberuru) who cannot afford three square meals a day, do not have access roads, good drinking water, electricity etc? Or is it the wealthy few who wish to satisfy their elitist desires, the owners of the foreign construction firms handling the project and their local partners and, of course, the top government officials who will collect kickbacks after deliberately inflating the cost?

In Imo State, more than any other, it was a crime to have survived the era of Shagari's disastrous administration. The people, including students, therefore paid "Survival levy" under the Ike Nwachukwu administration.

In Anambra State, the people of Njikoka L.G.A. were levied N500,000 towards the State's Education Appeal Fund. Nawfia town alone with just a few hundred "taxable" adults is to pay N33,000.

The governments in Imo and Anambra states tax the people most but provide the least social amenities. This is because, on the one hand, in these two states, as in other parts of the Federation, wealth is concentrated in the hands of a tiny minority of people. These few, in alliance with their counterparts from other parts of Nigeria, the upper echelon of the armed forces and foreign businessmen control the various governments and institutions in the country including the mass media.

On the other hand, Imo and Anambra states appear to be the most backward in terms of progressive ideas. Thus the anti-establishment protests and agitations of the down-trodden are not channelled towards productive ends. One of the consequences has been that while certain forms of extortion are being abolished in other parts of the country, more are being added to the old ones in Igboland.

Given the already established fact that Nigeria's economic crisis will only deepen if the economy is not removed from the control of transnational corporations and their local collaborators, more and more taxes, levies and rates will be imposed on the people. The way to avoid silent genocide, therefore, is for the working and toiling people and their allies to organise on a national basis.

No part of Nigeria today is insulated from the burden of taxes and levies on the poor. However, the phenomenon seems to have become a more enduring feature of Imo and Anambra States. Every government that is clamped on these two states (whether Military or Civilian) starts immediately to choke the already exploited and oppressed people to death with a series of taxes and levies as if it is at war with the governed. Some of the victims talked to opined that the different governments that they have been misfortuned to have since 1970 deliberately capitalize on their endurance that carried them through the gruelling years of the civil war to clamp levies on them.

Taxes and levies are not just the ones that governments describe as such. What is kept from the view of most Nigerians outside Imo and Anambra States is that most of the so-called donations and gifts that the people are said to give their governments for "development" projects or for visiting officials or familiarization tours are actually levies cruelly extorted from the people.

The Imo State Government's mouth piece: *The Statesman* recently reported that over N1 million was realized at Orlu Local Government during the launching of the Airport Appeal fund there. This created the erroneous impression that the people voluntarily donated towards the airport project and that they desperately want the airport, probably more than anything else in 1986.

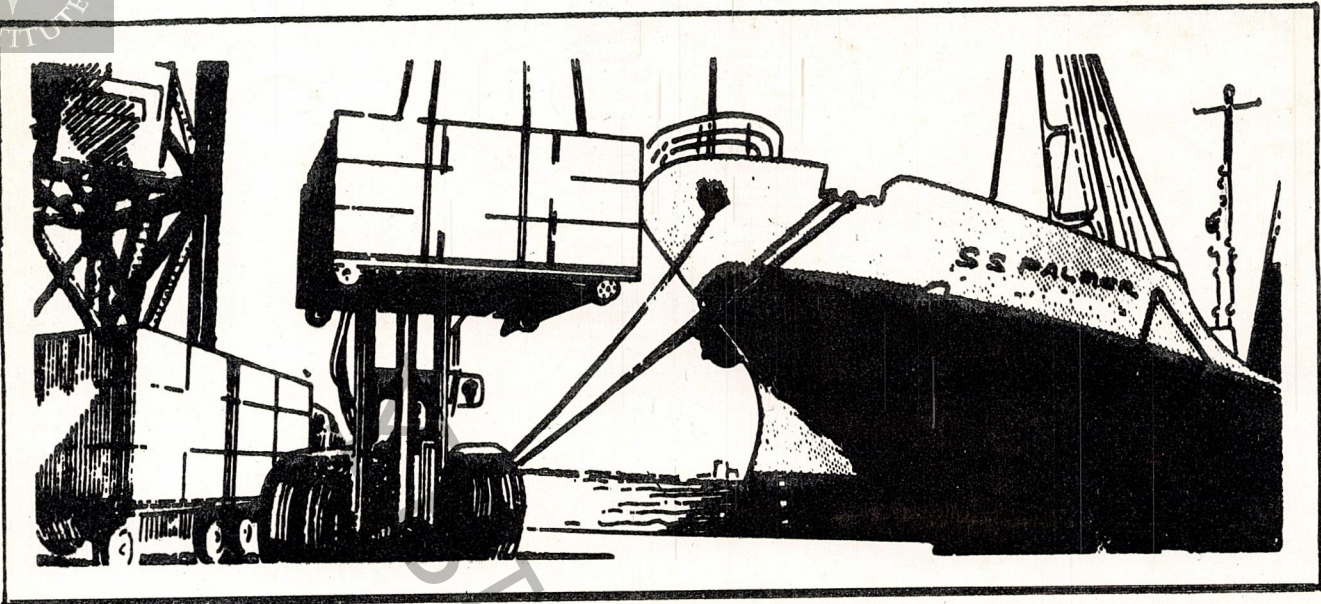
Some wealthy people from the state donated towards the project. But then every community in Imo State was levied according to the number of "wards" each is believed to have. Three communities in Orlu L.G.C. namely Ogberuru, Obibi and Ihteowerri were levied twenty-four thousand Naira (N24.00) each. Looking at these cases,

'While certain forms of extortion are being abolished in other parts of the country, more are being added to the old ones in Igboland'.

annum while the national minimum wage is just N1,500.00 per annum. If he has many children in school then he pays this several times over. Any wonder why we have hundreds of children roaming the streets when they should be in school?

Since school children have also been levied for the airport, it means the amount to be extorted from their parents has indirectly been increased. Of course these exclude the cost of food, clothing, books, community levies, church levies, church donations etc.

But who benefits from the airport? Is it the teeming millions of the Imo State poor (including those of Ihteowerri,



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