

CHAPTER SIX

REVENUE GENERATION

6.1 In the context of Vision 2010 discussion of revenue should not be considered as a budgetting exercise that tries to match potential revenue with expected expenditure. We therefore have not aimed at putting a value on how much revenue can be generated in total to execute the programmes deriving from the Vision report. We believe that this will be an unrealistic exercise given the limitations of time and the composition of the committee. Discussion of revenue in the context of this exercise should be aimed at maximizing the quantum of funds per se.

It is however pertinent to throw light on certain areas of revenue generation and utilization (i.e. expenditure) with a view to enhancing the net volume of financial resources that would be available for the vision programme.

Sokoto State is one of those states whose locally generated revenue falls very low due to a number of factors. As an agrarian State there are very few industries and even the commercial activities in the State can not be compared to those in other States of the Federation. The income of the people is so low as about 90% of taxable adults pay only the community tax while less than 10% are salary earners paying pay-as-you-earn tax. Due to the low level of income of the people, even specific revenues supposed to be paid for the services rendered by the government are not paid regularly. The rates and fees remain unchanged for a long time thus making the collectable revenue unattractive resulting in spending large amount to collect only a little.

We are all too well aware of the extent of dependence of most States, including Sokoto, on revenue from the Federal Government. In the case of Sokoto State the dependence is no less than 80%. It is hard to, in reality, visualize a significant change in this situation within the Vision period, given the low incomes level of the vast majority of the people (and hence their taxable potential) the narrow base and low level of development of the state

economy's modern sector. In this regard Sokoto State cannot be compared with Kano, Kaduna or Lagos States. This however is no reason for complacency in increasing the State's internally generated revenue. There are great prospects for hope if we can achieve a break through particularly in the development of the State's minerals potentials.

The revenue position of the State can be significantly improved through:

- improving the efficiency and effectiveness of existing revenue sources
- increasing fees and rates (user-charges)
- identifying new sources of revenue
- monitoring current expenditure to plug areas of waste, abuse and fraud.

One can also venture to say that not much attention is being paid to revenue generation locally by the state presently as the body saddled with such responsibility of revenue collection does not receive the desired attention for it to be very effective. The system of revenue administration itself leaves a lot to be desired. The decentralization system which allows revenue earning Ministries to fix their rates, collect revenue and some times issue their own receipts renders the collection uncoordinated and prone to abuse. Ministries and other bodies make their own revenue estimates, coordinated only by the Ministry of Finance, while the Board of Internal Revenue which is supposed to collect the revenue is unaware of the budgetary provision, unaware of what is collected and unaware who does the collection and how.

The task of revenue collection has traditionally been handled by the Board of Internal Revenue over the years with varying degrees of success. Almost a year ago consultants were engaged to carry out this task. Preliminary reports indicate a substantial difference in the amounts generated through the state government officials and those generated through the consultants - the consultants' collection being much higher.

The extent to which similar amount could be generated by the State internal revenue Board if given similar facilities as given to the consultants is a matter for conjecture. However the complaint of lack of adequate facilities and incentive for State revenue officials appears justified and should be addressed.

It is understood that the Federal Government approves a certain percentage of revenue collected by the Federal Inland Revenue Service as incentive. The percentage is based on the excess collected over and above a pre-determined target. It is understood that other States are adopting a variant of such incentive to motivate their internal revenue staff. A proper evaluation should be carried out with a view to adopting similar measures in Sokoto State.

There is hardly any doubt that the appointment of consultants has done a lot of good for the State. It has at least given an idea of what is feasible in revenue generation given the dedication, commitment and cooperation of all concerned. It will however be unrealistic to expect the same level of success to be achieved by government officials who will be operating within their own communities. All the same the consultants have gained a wealth of information about taxation and revenue generation in Sokoto that they can share with the State officials.

For example we now know that Sokoto State is cheated out of with-holding tax revenue by many Sokoto residents, (most of whom are Sokoto indigenes), by locating their registered addresses in other States rather than Sokoto even for the businesses they do in Sokoto. In such cases the with-holding taxes are remitted to the States of such addresses. Also many corporate bodies, out of ignorance, and probably inadvertently, under-tax their employees. This results in loss of tax revenue to the State. A major cause of the latter problem is the lack of tax tables which normally should be provided free by the Internal Revenue Board. The Board on its part has been unable to obtain these tables, (from the Federal Inland Revenue Service) because of lack of funds!!.

The above lapses and many more, including inadequate reconciliations with various collecting centres, inadequate supervision and control of revenue officers in local and out stations, inadequate accounting, continue to be a feature of the Internal Revenue Board. Unless the necessary material resources are provided (such as good vehicles and other office facilities and equipment) the problems will not be solved. Also qualified personnel in adequate numbers must be assigned to the Board. The Revenue Consultants are of the view that, with present measures a revenue target of ₦30 million per month could be realized from 1998.

However, the concept of increasing revenue generation must not be allowed to run riot. Not only must rates and charges be reasonable and equitable, the principle of ability to pay must not be lost sight of. Besides revenue generation must not be pursued simply for the sake of maximizing revenue as in such cases it could be counter-productive. A case in point is the revenue being derived from the ill-advised construction of temporary stalls in the Sokoto Central Market. By so doing revenue generation could be enhanced but the risk involved in the policy of allowing temporary stalls has not been given adequate recognition.

Evidence suggests that transactions in cash instead of cheques provide a conducive environment for these abuses. It is not an uncommon practice for cashiers to pay ₦100,000 in cash on behalf of government without any regard to rules and regulations which limit the amounts payable in cash. Yet the Directors of Finance of these institutions condone this behaviour in spite of the security implications. It is not far fetched to imagine armed robbers trailing a cashier to his office where such large payments are being made. These issues deserve urgent attention.

The main revenue source for the state is the Federation Account which brings over 80% of total state recurrent revenue. Although there are laws governing the distribution of the funds in the Federal Account, Federal Government always has the last say on what goes to whom. It is therefore very dangerous to rely so heavily on such a source for the day-to-day running of a State. The newly introduced VAT has over taken the traditional source of

State revenue i.e. 'Company Income Tax' but the State's share of VAT being much higher provides a better alternative. The area of Financial Management requires a serious surgical operation if Vision 2010 is going to be in any way meaningful. The old system where revenue for a year was used for preparing expenditure estimates has been abandoned and budgets are prepared with very high and unrealistic ambitions which necessitates reviewing the budget downwards each year as the cash flow dictates no alternative.

The budgets when prepared include new capital projects without any serious plan for financing such projects. Some times a number of projects are started at the same time by various government agencies but because the funds are not available to finance them, they end up abandoned. Projects under taken outside the budget also constitute great obstacles in government achieving any goal it may have set itself.

Recurrent costs of government operations which take a substantial amount of total government funds in a year are another area prone to abuse through embezzlement, over invoicing, frauds and misappropriation. The system of auditing currently in use does not help matters as irregularities are found only after they have been made.

6.2 GOVERNMENT POLICIES AND STRATEGIES

From the fore-going, it can be noticed that in most cases government policies and strategies are counter-productive in revenue generation and financial control than any thing else and there is need for immediate change if the vision is to actually work. The Tax Law has to be reviewed entirely to open up new areas of revenue generation and improve the existing ones. The rates are to be made more realistic with the time and its demands. Government policies on industrialization should be looked into with a view to encouraging more industrialists to come and invest in the State, thereby enhancing industrial and commercial activities. In short, economic standard of the people must be improved through industrial and commercial transformation to break the State away from an almost total agrarian economy. The present budgeting system which gives more weight to spending has created a lot of problems in getting things done. Some government agencies are allowed to utilize the revenue collected by them

before accounting for it while others pay in all that they collect and get their allocations for day-to-day operations from the Treasury. This procedure makes accountability inconsistent. Standard revenue receipts and tickets are supposed to be used for all revenues but presently some other receipts and tickets are allowed to be used by some organizations providing special services. This too makes accountability difficult. The idea of monthly cash allocation to agencies for recurrent operations and self counting system are being grossly abused thus negating the efficiency and effectiveness supposed to be achieved with the introduction of these two policies.

6.3 TARGET AND OBJECTIVES

No responsible government finds respite in depending on outside organs for obtaining funds for its recurrent and Capital operations. Therefore the main objective of the government should be:

- a. Self reliance in revenue generation
- b. Ability to provide for existing services; their maintenance and upkeep.
- c. Controlling expenditure within the available local revenue
- d. Executing capital projects as planned by the government
- e. Eliminating all areas of wastage of funds so that Vision 2010 can be a reality.
- f. Exploring new revenue sources to strengthen the revenue base of the State.
- g. Planning and programming government receipts and spending so that government developmental targets can be easily pursued.

6.4 RECOMMENDATIONS

In order to achieve the outlined objectives the following have to be considered:

- a. People must be made to contribute in the upkeep of existing facilities through fees and charges such as payment of water rates and users-charges in irrigation projects, education etc.
- b. Constant meaningful review of revenue rates from time to time

- c. The Board of Internal Revenue ensures through the issuance and monitoring of receipts and tickets that all revenues collected by the various revenue collecting agencies of government are paid into government treasury.
- d. The Board should be equipped in terms of personnel, materials and equipment to enhance its efficiency. This should be completed by year 2000 to face the target of providing for the State by the year 2010.
- e. Budgets should be prepared with the anticipated revenue as the basis and it must always be realistic.
- f. Only capital projects which have financial provision should be embarked upon. It is better to plan and complete only one project in a year than to have 10 uncompleted projects at the end of the year.
- g. As a way of motivating the staff of the Board of Internal Revenue government should approve that a certain percentage of revenue collected above a pre-determined target be paid to the Board's staff as incentive for higher revenue generation.
- h. The practice where by substantial amount of money is paid out to beneficiaries in cash should henceforth be discontinued not only because of the high security risk involved but also because of the tendency to facilitate fraud and misappropriation of funds. Instead payments should be made by cheques. It is recommended that any payment from one thousand Naira (₦1,000.00) and above should be mandatorily made by cheque.

SOKOTO STATE

Area: 102,535 sq. km.

Population: 4,538,787

Capital: Sokoto

Main Towns: Gusau, Birnin Kebbi, Yelwa, Gwandu, Argungu, Dabai Anka, Bin Yur and Kurawu.

Sokoto State is made up of Sokoto Province and Zuru, with the capital at Sokoto.

The major ethnic groups in the State are Hausas, Fulanis, Dakarkaris, Kambaris and Zabarimas. Some of these ethnic groups are also found in the neighbouring states. Although the last four tribes have a language of their own, they speak Hausa as their second language.

Islam is the predominant religion in the state. The majority of the muslims live in Sokoto, Gwandu, Argungu and Yauri. There are also animists, usually referred to as pagans, and Christians in some parts of the state.

The state has 20 local government units: Argungu, Sokoto, Zuru, Yauri, Yabo, Wurno, Talata, Mafara, Anka, Jega, Bagudo, Birnin-Gwadebawa, and Bodinga.

Sokoto, the state capital, has the largest airport in the state, followed by that at Gusau. Plans are underway to raise the Sokoto airport to international standard.

The state has a predominantly agricultural economy, with over 80 per cent of its active population engaged in farming.

The major agricultural projects in the state are: the Sokoto/Rima Valley Scheme, which is solely a Federal Government concern and is expected to provide irrigation to a total of about 28,350 hectares of land when completed by 1980; and the Gusau agricultural development Project, jointly financed by the Federal Government, the State Government and the World Bank. The project, costing about N24 million, covering 3,800 square kilometres and involving not less than 86,000 small holders, offers a promising future for the nation as a whole and the farmers of the State in particular.

The state also has the second largest concentration of livestock in the federation, particularly cattle, sheep and goats numbering about two million. The potential for meat processing industry is therefore tremendous.

Major industries in the state include the Sokoto tannery, where the famous "Morocco leather" is produced, the Gusau oil mill, the Sokoto furniture factory, Zamfara textile mills in Gusau and the Kalambiana cement factory. Apart from the private small-scale industries now operating in the state, other major industrial projects are planned. Like many

other states in the federation, Sokoto State places high priority on the provision of educational facilities for its people. The State Government is leaving no stone unturned to ensure the success of the Universal Primary Education scheme. Under the scheme, the existing primary schools are being expanded. As at present, there are about 522 primary schools in the state with a total enrollment of 80,197.

Secondary education has also witnessed tremendous expansion. In the last Development Plan period (1975-80), fourteen new secondary schools were established in different parts of the state. This number also include four technical secondary schools. A mobile teacher training scheme which will train more primary school teachers in the state has started. Also, as part of the efforts to produce the required number of post primary school teachers, the Advanced Teachers' College in Sokoto was established in 1970. A college of Arts and Science has been established in the state to prepare post-primary school leavers for entry into university. Also a new College of Technology at Birnin-Kebbi started enrolling students in September, 1977.

The most prominent event on the state's cultural calendar is the Argungu annual fishing and cultural festival which has grown from a local affair into a national and international tourist attraction. Another tourist attraction in the State is, the Tomb of Usman dan Fodio.

Sokoto, the state capital, was the heart of the historic Fulani Empire and the seat of the Sultan, the "Sarkin Musulmi" of the old Ilfuri and the seat of the Sultan, the "Sarkin Musulmi" of the old Western Sudan.



*Alhaji Shehu Kangiwa,
Governor of Sokoto State*

SOKOTO STATE

SOKOTO STATE CABINET

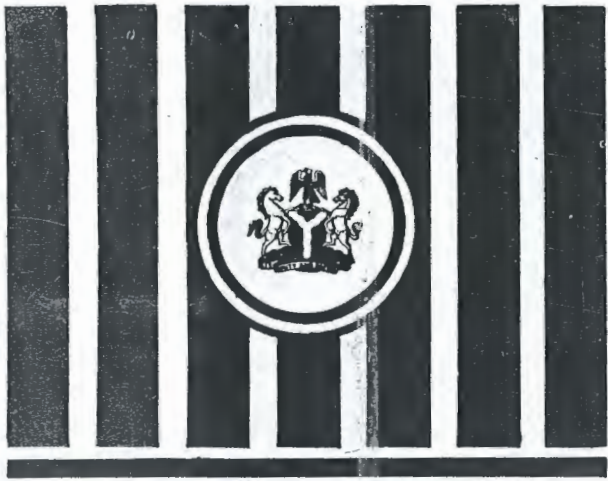
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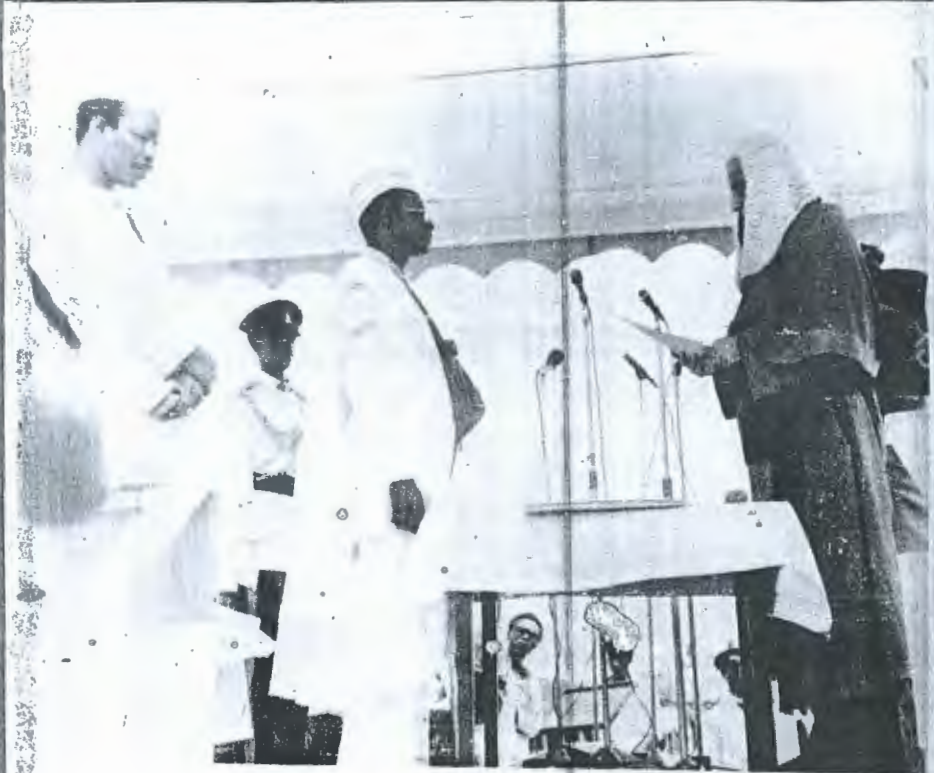
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SOKOTO CIVIL SERVANT

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*Sokoto Civil Servant welcomes articles, letters or comments from all in-
terested individuals, in all cases the name and address of the writer should
be included. All correspondence should be directed to the Editor in our
Editorial office.*



**HIS EXCELLENCY, THE GOVERNOR OF SOKOTO
STATE, ALHAJI SHEHU MOHAMMED
KANGIWA.**

EDITORIAL

The introduction of the Sokoto State Civil Service Magazine is indeed a significant landmark in our endeavour to build an effective means of communication which is geared towards realising a verile, disciplined and effecient Civil Service. During the days of the first republic, there were three regional Governments and the Federal Government and each Government had its own Civil Service. The standard of efficiency in those Services was very high and has acted as the spring board for the economic take off of Nigeria. As a result of the creation of more States in the Federation in 1967, however, the Nigerian Civil Services have generally been confronted with a number of problems such as acute shortage of manpower in the face of growing demand for social and economic services. This serious problem has been and is till being experienced more particularly in the Northern States. The oil boom has also brought about phenominal expansion of the development programmes in the country, which has added to the burden of already overloaded Public Services.

It is therefore imparative that the Government should take all possible steps to aileviate the problem of shortage of manpower through the process of local and overseas recruitment, as well as intensive training of personnel by means of long term and short term courses, seminars and induction courses. It is also appropriate to say that other avenues must be explored in our efforts to build a more effective and effi-cient Civil Service. It is my view that the achievement of an effective and effi-cient service geared towards maxlimum productivity can best be facilitated through the establishment of a proper means of communication between the Civil Service and the public. Hence the need for a forum where civil servants could freely interact with the public.

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The Head of Service, Alhaji Idris Koko.

It is in an effort to achieve this objective that the Sokoto State Civil Service Magazine has been introduced by the Sokoto State Government. The Magazine, it is hope, will serve as a forum where civil servants of all grades and professions, including of course those interested individuals outside the service can enlighten the readers through the presentation of articles touching on all issues of public interest affecting the Civil Service, as well as on other social administrative and economic factors. The scope of understanding of its readers of the magazine will certainly be broadened and this will vitually give them an insight into the role of the Civil Service in the overal sevelopment of the nation. I am sufficiently convinced that the desired ob-

jective will be achieved to the mutual benefit of the civil service and the general public.

I wish to conclude by congratulating

the Board of Editors and the Services Monitoring Division of the Governor's Office whose efforts made it possible for the first issue of the "Sokoto Civil Servant" to be published.

THE CIVIL SERVANT UNDER THE MILITARY AND PRESIDENTIAL SYSTEMS OF GOVERNMENT:

A COMPARATIVE ANALYSIS

Being a paper presented at a seminar organized by the Sokoto State Government, July 22nd, 1980 by Alhaji Hakeem Baba-Ahmed, Dept. of Political Science and Administration, Univeristy of Sokoto.

From the limited objective of maintaining law and order in a colonial administration, the Nigerian Civil Service has come a long way to a stage where the objectives have expanded to include the satisfaction of welfare demands in the context of a welfare state. Thus, beyond the function of system regulation, the bureaucracy now has to play an important role in the extraction and distribution of available resources. In addition, the Civil Service has increasingly been involved in the acquisition of values that are development-oriented.

But the rules or functions which the Civil Service at any one time may be called upon to play, which may give us an insight into the dynamics of the institution is only one aspect of that dynamic. The second, and even more important aspect, is the *Political* context in which the Civil Service operates. This paper attempts to throw some light on the impact of different political arrangements - the Military Government and a Civilian administration under a Presidential System - upon the role, functions and dynamics of our Civil Service. Does the concept of Civil Service

neutrality and impartiality operate under both systems sufficiently to prevent and change in perceptions, attitudes and roles of the civil servant to the executive head of government to necessarily demand a negation of that concept in order to suit itself? As much as possible, our examples shall be drawn from the more documented studies of the civil service at the Federal level, although we shall draw parallels with state's civil services where necessary. We are assuming, here that although there are significant variations in the scope of duties and roles of the Federal Civil Service and the State Civil Services, an analysis of the former will give us an insight into the working of the latter, particularly since, especially during the last ten years, the Federal Civil Service had served as an example and standard to the State Civil Services.

The Civil Service of a State is a function of the Political system within which it operates, A civil Service established by a government with limited objectives is necessarily circumscribed in its work - Mr. C.O. Lawson, at the 85th Annual General Meeting Dinner of the Lagos Chamber of Commerce and Industry, 5th December 1973.

T.O. Lawson, the one-time Secretary to the Federal Military Government, said at one time that the primary function of the civil servant is "to advise his political master..... on all aspects of

government activities to ensure formulation of policy which is consonant with the objectives of the government of the day". Furthermore, the civil servant "is to ensure by all legitimate means, that policy decisions of government are faithfully implemented".

The basic role of the civil servant is therefore to initiate and take active part in all processes leading to the formulation of policy and there after ensure that the policy agreed by government is faithfully and honestly executed".

It is this apparently incontrovertial fact of the rule of the civil servant that poses problems. Taken at its face value, the civil servant will have no problem serving any "political master" at any time. But in reality, the issue is more complex than this. To begin with, the civil servant is not unaware of the fact that military role is an abbreition, and not a norm. He is not blind to the fact that while the civilian "master" draws his power and inspiration from popular mandate, the military "master" draws his from the barrel of the gun. This poses the problem of perception and attitude of the civil servant to that "master". Then there is the problem that "master" may call upon the civil servant to play certain roles - some of them clearly political - which the civil servant may consider outside his jurisdiction. The sum total of the foregoing discussion is that quite

simply to the civil servant becomes politicised - in the sense of having to respond different political demands. It is my contention that the concept of neutrality and impartiality, as far as the Nigerian context is concerned, is a myth.

Lawson agrees that in comparing the civil service under the first civilian administration and the military regime, the federal civil service, unlike, the state civil service, was satisfied.

There is no difference between the role of a civil servant in the civilian regime and his role in a military regime. In both regimes he is expected to play a leading part in the formulation and the execution of government policy.

Part of the reason for this way that Federal Civil Servants were, generally of the opinion that the Federal Military Government has not interfered with the Federal bureaucracy. Technocratic as the military was, the civil service identified with the Military well. Dr. Elaiwu, in two interviews with top federal civil servants, found this vindicated:

The civil servants have been happier in the military regime. At least they have been able to do their duties without any undue interference from the military. The soldiers want a job done, civil servants have got the know-how and they give free hand to perform a duty. If only in terms of efficiency, satisfaction or getting things done in the way one wants them to be done, civil servants are really happy with the military. But nobody is saying that a military regime, no matter how efficient, is a substitute for democratic form of government - even if it is a rough one.

Another interviewee attributes this success to the fact that top civil servants and military officers seem

to emerge out of the same generational stratum. This factor might have affected the perspectives of both elite groups to national issues:

Certainly, there is a greater report. In terms of actual best ideas and decisions of government being formulated in a social circle. It is easier for a military officer and myself to go to a party and have a chat, than for a pot-bellied man of 65 and myself to be found in any intimacy. There is also the fact that all military officers went to school and at least you can communicate with them on a certain wavelength.

The strongest evidence of the politicisation of the civil service was the degree to which some civil servants broke through the docun of civil service anonymity. Lawson's claim, therefore, that "the permanent secretary is heard a little more under the military regime" is a great understatement. They were heard much more than in the civilian regime - by the public who acts as the passive or active audience on the one hand, and by the military. They have had greater access to the locus of power, and some of them had acquired much influence in federal decision-making units. Besides, they had combined the functions of the political executive in charge of the year under the military. It was neither easy to choke up channels of communication that had been open for quite sometime nor nip in-the-bud informal relationships or contacts that had become concrete over time. It was these two factors that gave rise to the phenomenon of the "Super Perm-secs"

We shall see some of the problems which the political arrangements under the military posed when we consider the relationship between the permanent Secretaries, as bureaucrats, and commissioners, as political ex-

ecutives. In swearing-in the first commissioners, Gowon allocated to them full responsibilities of ministries, short of calling them ministers. He also assured them that the permanent secretaries had "happily accepted the new changes and they will cooperate fully" with the commissioners and political heads of their ministries and Departments. The problem was, however, that while the permanent secretaries might have been happy that political executives were coming into the government, there had also become embedded, in the very structure, seeds of contradictions and conflicts that would inevitably be manifest.

The commissioners, under the impression that they had full responsibilities as ministers, looked upon the permanent secretaries as their advisers and subordinate. A commissioner had this to say:

The Commissioner is the head of a ministry. In Gowon's address to us, he told us that we were to have the responsibilities of a minister, ... It is inconceivable that a permanent secretary sits in the council and expresses opinion contrary to that of his commissioner. Personality clashes have, also, added to some of the difficulties.

The civil servants on the other hand, saw the relationship, differently. To them, the commissioner was invited to assist the military as much as the civil servants were. As invitees to advise the military, both groups of elites were responsible to the same man. In the words of a deputy permanent secretary;

The Commissioner is more or less a Minister. But the difference is that unlike the minister who had a political base and therefore, had every moral claim to leadership of

the Ministry, the Commissioner was mainly appointed to advise the military, just like the Permanent Secretary; And because of that, the relationship is not one of servant and minister at all. It is a relationship of equals.

Thus the conflict between commissioner and Permanent Secretaries arises, primarily, from different perspectives of the nature of their relationships, and their conceptions of the expectations of their roles by the military bosses. While the commissioners regard permanent secretaries as their advisers, the latter felt strongly that both the commissioner and themselves were advisers. In fact, the civil servants claimed that because they had a greater stake in continuity they identified more with the government. Lawson thus contended that one of the reasons why civilian commissioners feel less involved in the government was "not unconnected with the fact that all the main participants in the work of the government today, with the exception of the commissioner, have their career to think about".

The military personnel and the civil servant have a stake in the government because their career is involved, whereas the civil commissioner has no career as such at stake - he is neither a military personnel nor a civil servant nor a professional politician....

.....The incentive to action for the commissioner's predecessor in the civilian regime was his political career which could be shattered if the government of which he was a member was discredited or thrown out. The effect of this is that part of the social glamour with which the minister was clothed in the civilian regime has been transferred unintentionally and imperceptibly to the Permanent Secretary".



Top Civil Servants in a send-off Photograph of the last Military Administrator of the State, Col. Gado Nasko (centre).

Moreover, the infusion of commissioners into the existing structure hardly changed informal channels of communication, as we had earlier mentioned. A Federal Commissioner complained thus:

The civil servants have direct access to the heads of governments and it is a limitation on the powers of the commissioners. A commissioner and a permanent secretary sit in a council. Who will give orders for the other to follow? It will look quite mild to come and say: "this is what the government said, so let us do this". He was there too. He is not carrying out orders as he did in the civilian regime - in which he was called to explain and leave the place. But he was, sitting with the commissioner to argue... there is conflict.

A high-ranking official of the cabinet office confirmed this:

The civil servant finds himself as more capable an interpreter of the political programme of the military to which he contributed in drawing up and is just as good in interpreting this as the civil commissioner also invited by the military. So this is why there is the notion that civil ser-

vants were more powerful than commissioners. Some of these civil servants were actively involved in drawing out these programmes. And both of them were direct appointees - "you are hired the way I was hired" - and are responsible to the same person, and in more or less, the same way.

WHAT LESSONS FOR THE PRESIDENTIAL SYSTEM?

What does all these portend for the Presidential system of government? As we have mentioned earlier, a military system of government is an aberration. It follows therefore that the role of the civil servant under that system was to a very large extent a child servants under that system notwithstanding, however, we can observe certain similarities between the military and the presidential system of government. In both systems, all executive political power emanate from, and lead to the Governor or the President. In both cases the Governor appoints his commissioners out of largely political reason (with the exception, of course, that under the presidential system, these commissioners have also to be okayed by the legislature). The one important dif-

ference is that the governor's or the President's legislative powers have now been assumed by another institution the legislature. But these are all on a formal, or structural level.

The area where the change in the power relations and thus the demands and expectations of the role civil servant will be most seen in the less formal one. In the first place, the civilian governor will, at least theoretically, be more sensitive and responsive to public opinion. Because he has his eyes fixed on another Term, he will be anxious to mobilize all resources - human and material - at his disposal to respond to the public. This means that the executive will find it necessary to have a tight control over the activities of the civil servants in order to streamline their activities in order to achieve his objectives. It is for this reason that civil servants will have to be prepared to work for a "master" who will not only be more demanding, but who will also be much more jealous in guarding his power. The slight suspicion of insubordination, or even of taking an initiative sometimes gets easily interpreted as "Sabotage". Witness the numerous warnings and complaints from chief Executive that some top civil servants are sabotaging the efforts of some state governments. Today's civil servant will therefore not only be required to show answering loyalty to the head of government, but also, by implication, to the political party he represents, since a disagreement with them gets to be interpreted as a disagreement with both. It is this, more than anything else that politicises the civil servant, and thus destroys that myth of neutrality.

What about the Commissioners? One significant difference between the present system and the military system is that today's ministers and commissioners have a genuine claim to some sort of popular political backing. Either they were influential party activists whose reward from the party is a part-portfolio, or for the reason that they all had to be screened and "passed" by the legislature thus lending them some legitimacy. Or for the reason that our constitution requires that 'no person shall be appointed as a commissioner of the government of a state unless he is qualified for election as a member of the House of Assembly of the State' (section 173 (4), today's Minister or Commissioner can speak with more confidence than was the case under the military regime. The civil servant will therefore have to be prepared for a more assertive commissioner, who is also as anxious to keep the top officials as much as possible out of the public limelight, and himself in it, as he is to shout "sabotage" when there are disagreement between him and the officials in the ministry/department. On the part of the civil servant, a lot will depend upon their perception of the commissioners. If the Governor appoints his commissioners out of largely political considerations, that is to say with scant regards to their capacity to effectively head Ministries/Departments, then the relationship between the permanent secretary and the commissioner will at least be one of tolerant contempt. For let us never forget that the permanent secretary has never abandoned the belief that he is much more knowledgeable about his ministry, and therefore more capable of running it, and a com-

missioner, even a knowledgeable one, is at best an inconvenience. There is also the fact that some top government functionaries who had hitherto been in the public eye by virtue of the publicity they (sought?) and got, may resent losing it. The relationship between the Commissioner and his permanent secretary will very largely depend not only upon the ability of the former to demonstrate his capacity (political, practical and intellectual) to lead his ministry/department, but also on his attitude to the permanent secretary.

In conclusion, let us acknowledge the fact that the onus of adaptation is one of the civil servant. To do this, the civil servant will have to be honest to accept the fact that it is not going to be an easy case of serving just another master. It is going to be much more difficult than this. The civil servant will have to keep in mind that this actions will have to be guided not only by the desire to implement government policies in the most efficient manner, but that all his *decisions* will be seen to have serious *political* repercussions. The executive must also acknowledge the fact that the civil servants also have opinions that may not necessarily be consonant with its own, and quite often that opinion may not have any political undercurrent. This, it seems to me, is the key to a harmonious relationship between the two.

NOTE: The interviews quoted in the paper are from a paper titled "The Military Regime in Nigeria, 1966-1976" by Dr. I Elaigwu, formerly of the Department of Political Science, Alhamdu Bello University, Zaria.

MINISTERIAL SET-UP — FUNCTIONS AND RELATIONSHIP BY SHEHU U. ALIYU

Being a text of lecture delivered by the Director of Information, Alhaji Shehu U. Aliyu at an induction course at the College of Administration, Sokoto, October 7th -15th, 1980.

It is for me a great honour and pleasure and also a feeling of gratitude to have been invited to take part by giving a lecture to the participants in this Induction Course. Before I delve into the topic under discussion I would like to take this opportunity to thank the organizers of the course and at the same time, re-emphasize the point made by the Head of Service, Alhaji Idrisu Koko, when he rightly said "No Government can succeed without an effective Civil Service". You should therefore count yourselves as being very lucky for having been chosen to attend this important course.

2. PRESIDENTIAL SYSTEM OF GOVERNMENT

Under the new system the country today is operating a three-tier system of government, namely Federal, State and Local Governments. Our main concern here is the application of this system of Government in Sokoto State. During this lecture, attempt will be made to spell out, in detail, the Ministerial set-up, their functions and relationship with one another. At this stage, it may interest you to know that in this State, like at the Federal level and in other States of the Federation, there are three arms of Government: -Executive, Legislature and Judiciary. These are guaranteed under the Constitution

and are inter-dependent of each other.

3. MINISTRIES AND DEPARTMENTS

On winning election this Administration appointed a special committee with the following terms of reference:—

1. To examine the documents handed to the new Government and to determine whether it is necessary to request for further clarification on all or any part of them.
2. To advise on new changes necessary to reflect the Manifesto and Programmes of the In-coming Government.
3. To advise on new Ministries to be set up and the re-organisation of the existing one where necessary to conform with the programmes of the National Party of Nigeria.
4. To recommend the Programme of Action for each Commissioner or Appointee in respect of the area under his or her jurisdiction.
5. At present there are Sixteen (16) Ministries including the Executive Office of the Governor. There are also eight Extra-Ministerial Departments including Government House. Each Ministry is under a Commissioner who is the Chief Executive and is assisted by a Permanent Secretary who is the Administrative Head of the Ministry. Let us now take the Ministries one



Alhaji Shehu U. Aliyu.

by one and try to spell out the functions of each:-

(17) EXECUTIVE OFFICE OF THE GOVERNOR

1. This Office was established from the former Cabinet Office and is composed of three Departments as follows:-
 - (i) Office of the Deputy Governor.
 - (ii) Office of the Secretary to the Government
 - (iii) Office of the Head of Service
2. The Executive Office of the Governor serves as a co-ordinating department of all government activities. The Secretary to the Government is in charge of Political and related matters while the Head of Service is in charge of Civil Service Matters

Schedule of Duties of the Office of the Secretary to the Government:

- (a) Management of the Executive Office of the Governor
- (b) Ensuring follow-up actions on the implementation of Government decisions by Commissioners and other Government Agencies.
- (c) Constitutional and Political matters.
- (d) Tribunals
- (e) State Security and Public Safety
- (f) Protocol Matters
- (g) Channelling of Gubernatorial papers and directives
- (h) Award of Titles of Honour
- (i) Petitions and Appeals to the Governor
- (j) Relationships with miscellaneous bodies not specifically assigned elsewhere
- (k) Correspondence on External Affairs
- (l) Provision of Office Accommodation for Ministries and Departments
- (m) Islamic Religious Matters.

His immediate assistants include Heads of the following Divisions:-

- (1) Political
- (2) Special Duties
- (3) Information
- (4) Internal Affairs
- (5) Special Services
- (6) Pilgrims Affairs

Head of the Civil Service

As the name indicates, he is the most senior Civil Service Career Officer in the State. His duties are as follows:-

- (a) Co-ordination of the activities in relation to Civil Service Matters of State Ministries and Extra-Ministerial Departments
- (b) Advising the Governor on the appointment and

deployment of Permanent Secretaries and Head of Departments

- (c) Formulation of policies on the allocation of Office accommodation and staff quarters
- (d) Provision of Staff for newly established and ad hoc bodies
- (e) Management of the careers of Officers in the Administrative Cadre and all Senior Management Staff on GL. 13 and above
- (f) Liaison with Local Government Secretaries
- (g) Providing leadership and direction to the Service, maintaining high moral and esprit-de-corps and favourable image of the code of conduct for civil servants
- (h) Promotion of good relations between Commissioners and Civil Servants;
- (i) Relations with the State Civil Service Commission
- (j) Establishment matters and pension Boards.

His immediate assistants are the Heads of the following Divisions:-

- (1) Establishment and Training Matters
- (2) Administration
- (3) Monitoring Corps.

OFFICE OF THE DEPUTY GOVERNOR

Constitutionally, the Deputy Governor shall act for the Governor in his absence. In addition, the Deputy Governor is assigned the following responsibilities:-

- (i) Relation with State's Economic Council
- (ii) Relations with State's Electoral Commission
- (iii) Relations with State's

Higher Institutions of Learning

- (iv) Relations with other bodies as may be assigned by the Governor

SPECIAL ADVISERS

There are at present five Special Advisers who have the status of Commissioners and are members of the State Council. They are:-

- 1. Adviser on State Security
- 2. Adviser on Political/Economic Affairs
- 3. Director of Information
- 4. Director of Budget
- 5. Legal Adviser

Governor's Office

A. Special Advisers: Schedule of Duties and Responsibilities

(1) Adviser on State Security is Charged with the following:-

- (a) Liaison with the Nigerian Security Organisation
- (b) Completion of intelligence reports.
- (c) Co-ordination of reports from local government intelligence Committee.
- (d) Receive and assess situational reports in times of emergencies and disturbances.
- (e) Issuance of monthly intelligence reports.
- (f) Servicing of State Security Council.

2. Adviser on Political and Economic Affairs

- (a) To keep the Governor in touch with the party.
- (b) To advise the Governor on State and economic matters.

3. Director of Information

He is the Chief Spokesman of the Government and is therefore charged

ed with the following responsibilities:-

- (a) Reporting and publishing the activities of the Government through the different media.
- (b) Holding Monthly press conference and Ministerial briefs.
- (c) Supervision and control over Rima Radio.
- (d) Monitoring Public opinions on Government activities.
- (e) Liaison with the Nigerian Television Authority.
- (f) Conducting proper relations with the general public.

4. Director of Budget

- (a) Receives and process as budgetary estimates from the following bodies:-
 - (i) The State Ministries
 - (ii) The Legislature
 - (iii) The Statutory bodies.
- (b) Advising the Governor and the Legislature on budgetary matters, directions and priorities.
- (c) Preparation of Annual and Supplementary Appropriation Bills.
- (d) regular Monitoring of funds released in the Approved Estimates.
- (e) Acting as an adviser to the Governor, the Commissioner for finance and the Legislature on fiscal matters.

5. Legal Adviser

- (a) Advising the Governor on legal matters.
- (b) Liaison on the Judicial and other related matters.

PARASTATALS IN THE GOVERNOR'S OFFICE

There are seven of these bodies in this office namely:-

- (1) Rima Radio (Sokoto State Broadcasting Corporation).
- (2) Hotels and Tourism Board
- (3) Pilgrims Welfare Agency
- (4) Islamic Religious Preaching Board
- (5) Prerogative of Mercy
- (6) Sokoto State Investment Corporation.

STATUTORY BODIES IN THE GOVERNOR'S OFFICE

- (a) Judicial Service Commission
- (b) State Electoral Commission.
- (c) State Civil Service Commission
- (d) Council of Chiefs
- (e) Audit department.

JUDICIAL SERVICE COMMISSION

Established under the constitution, Third Scheduled Part II(d) where it is state that:-

"A State Judicial Service Commission shall be comprised of the following members namely:-

- (a) The Chief Judge of the High Court of the State, who shall be the Chairman;
- (b) The Attorney-General of the State;
- (c) The Grand Kadi of the Sharia Court of Appeal of the State, if any;
- (d) The President of the Customary Court of Appeal of the State, if any;
- (e) One member, who is a legal practitioner, and who has been qualified to practise as a legal practitioner in Nigeria for not less than 10 years,
- (f) One other person, not necessarily a legal practitioner but who, in the opinion of the Governor is of unquestionable integrity.

The Commission shall have power subject to such conditions as may be prescribed:-

- (a) to advise the Governor in nominating persons for appointment, subject to the approval of the House of Assembly of the State with both respect to the appointment of:-
 - (i) The Chief Judge of the High Court of the State;
 - (ii) The Grand Kadi of the Sharia Court of Appeal of the State, if any, and
 - (iii) the President of the Customary Court of Appeal of the State, if any;
- (b) To advise the Governor on the appointment of:-
 - (i) Judges of the High Court of the State;
 - (ii) Kadis of the Sharia Court of Appeal of the State, if any, and
 - (iii) Judges of the Customary Court of Appeal of the State, if any;
- (c) to recommend to the Governor the removal from Office of the Judicial officers specified in sub paragraph of this paragraph and to exercise disciplinary control over such officer and-
- (d) to appoint, demise and exercise disciplinary control over the Chief Registrar and Deputy Chief Registrar the High Court, the Chief Registrars of the Sharia Court of Appeal Magistrates, Judges and members of Area Courts and Customary Courts.

II. State Electoral Commission

Established under the Constitution, Third Schedule Part II(c): "A State Electoral Commission shall comprise the following members, namely:-

- (a) A Chairman; and
- (b) not less than 5 but not more than 7 other persons.

The Commission shall have Power :-

- (a) to organise, undertake and supervise all elections to Local Government Councils within the State;
- (b) to tender such advice as it may consider necessary to the Federal Electoral Commission on the compilation of the register of voters in so far as that register is applicable to Local Government elections in the State.

III. State Civil Service Commission

1. To recruit manpower for the Civil Service
2. Production of serving Officers
3. Discipline of Civil Servants

In view of the increased powers of the Commission under the new Constitution, care was taken to ensure that all the Commissioners, particularly the Permanent Commissioners, were disciplined veteran senior Public Servants of unquestionable integrity and political judgement.

1. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

In view of the top priority accorded to the development of Agriculture in the new set-up, the Ministry, as now reconstituted, has the following schedule of responsibilities:-

1. Agricultural Policy and Liaison
2. Fisheries
3. Soil Conservation
4. Horticulture
5. Irrigation
6. Policy on Agricultural Mechanisation
7. Produce Inspection, Protection and Marketing
8. Animal Husbandary
9. Zoos
10. Forest Resources
11. Forest Services
12. Wild Life
13. Parks and Gardens
14. Agricultural Statistics

2. MINISTRY OF EDUCATION

It is a known fact, and having realised how educationally backward we are in this State, the State Government turned its attention to ensuring that the quality of education is achieved in this State. Therefore the Ministry of Education is charged with the fullest responsibility in the following areas.

1. Policy Matters on Qualitative Education
2. Policy Matters on Adult Education in both Roman and Arabic Scripts.
3. Scholarship Awards
4. Library Service
5. Higher Education
6. Public Enlightenment

3. MINISTRY OF ECONOMIC PLANNING

This Ministry plays a key role in the acceleration of the socio-economic development of the State and carries a lot of responsibilities towards that. The primary function of the Ministry is therefore as spelt out below:-

1. Economic Planning Matters including preparation of Development Plans and periodical programmes

review of their implementation.

2. Statistics, including liaison with the Federal Office of Statistics.
3. Technical Assistance
4. State aspects of post and telecommunications
5. Manpower Planning including Liaison with the National manpower Board.
6. Inspection of Planning Project.
7. Feasibility Studies. Preparation of feasibility studies on various economic projects on behalf of government Ministries and Agencies.

4. MINISTRY OF FINANCE

This is one of the key Ministries in the State and has the following responsibilities:-

1. Finance Affairs, including Stores Control Unit and Board of Survey.
 2. Public Accounts
 3. Taxes and Taxation
 4. Lending and Borrowing
 5. Charitable Grants
 6. Standardisation of Equipment
 7. State Tenders Board
- And in addition is responsible for the State Housing Loans Scheme.

5. MINISTRY OF HEALTH

(a) This Ministry is charged with the responsibility of ensuring basic health services throughout the State. However, its main schedule of responsibilities, duties and functions are hereunder mentioned:-

1. Policy on Preventive and curative Services
2. Chemical and analytic Services
3. Pharmacy
4. Relations with WHO and UNICEF
5. Social Welfare Services
6. Rehabilitation of disabled persons and control of beggars

7. Emergency and Disaster Relief
8. Training and in-service Courses of medical and para-medical staff.
9. Encouragement to and co-operation with the traditional medicine people.
10. Care of Mentally retarded
- (a) Other areas of responsibility of the Ministry include:-
 1. Procuring and Supplying more medicine to Hospitals, Rural Health Centres and Dispensaries
 2. Taking effective and efficient measures in distribution of drugs and medicines in such a manner that they reach the common man.
 3. Directing the Hospital Management Board to ensure proper organization of Health Department at Local Government Level so that each section of the Department is properly staffed and provided with medicine and equipments.
- (c) The Health Service Management Board was recently created and it is answerable to the Commissioner of Health.

3. MINISTRY FOR LOCAL GOVERNMENT

The main duties and functions of the Ministry:-

1. Determining a satisfactory role and an adequate range of responsibilities for Local Governments.
2. Ensuring that the quantity and quality of staff available to Local Governments are such that they can discharge the functions for which they have been established.
3. Laying down the terms and conditions of service for Local Government Staff to

ensure that they are in harmony with those of the State Civil Service.

4. Seeing that the financial resources, including taxes, government grants and other revenues at the disposal of local governments are sufficient to enable them to provide adequate services.
5. Involving Local Government training schemes at various levels for administrative, financial, professional and technical staff in co-operation with training institutions and other government Ministries.
6. Encouraging the development of associations of Local Government bodies so that these may discuss common problems, co-ordinate their approach and speak with one voice in their negotiations with the State Government.
7. Promoting and encouraging Local Government development plans
8. Ensuring that Local Governments carry out their functions in an efficient manner.
9. Local Government service Board Secretariat and other supporting services, personnel records.
10. Providing Secretariat for Local Government Loans and Development Funds.
11. Payments or reimbursement of Local Government Pensions.
12. Co-ordination of Development Planning Authorities for major cities
13. Maintenance of a strong Local Government Inspectorate Division to regularly supervise the activities of the Local Government and to call for regular monthly returns.

PARASTATALS

1. Local Government Service Board (one of its duties includes maintaining "Housing Posts" from which State Government Officers can be seconded to Local Governments. The Board formulates policy for indigenizing the Staff of the Local Government).
2. Local Government Economic Planning Board as required under section 7(3) of the Constitution.

7. MINISTRY OF JUSTICE

(a) This Ministry is usually headed by the Attorney-General and Commissioner of Justice who is the Chief Law Officer of the State Government. The functions, duties and responsibilities of this department are as follows:-

1. Matters connected with the Administration of Justice
 2. Legal Education and Training
 3. Official Oaths
 4. Petition of Rights
 5. Appointment of J. Ps. and Coroners
 6. Recommendation for free Pardons
 7. Legal Advice to Ministries/Departments
 8. Drafting and vetting of Legislations, By-Laws and Agreements, Instruments of Appointments, and other documents.
 9. Representing the State Government in Criminal and Civil Proceedings.
 10. Administration of Estates generally, Public Trusteeship.
- (b) There are also, in this Ministry two parastatals. They are:-
- (i) Legal Aid Council and
 - (ii) Rent Tribunal.

8. MINISTRY OF HOUSING AND ENVIRONMENT

Providing shelter to the masses in this country and, indeed, the people of Sokoto State, is one of top list of priorities of the National Party of Nigeria the (NPN). Therefore this Ministry has a very important role to play in the development of this State. Schedule of responsibilities and duties of this Ministry includes the following:-

1. Public Buildings, land used in planning survey of land (excluding the profession of surveyor); Rent of land and Buildings; Customary Land Tenure and buildings vested in the Government; Boundary matters; Housing allocation. Environments,
2. Provision and maintenance of residential accommodation.
3. Town and Country Planning
4. Training of Professional Staff of the Ministry
5. Surveys.

(b) PARASTATALS

The two parastatals under this Ministry are the Sokoto State Housing Corporation and the Sokoto Urban Development Authority (SUDA).

9. MINISTRY FOR TRADE AND INDUSTRY

This Ministry is charged with the responsibility to see to the trade and industrial development of the State. Among other important functions are:

1. Planning and development of all Commercial Projects in the State.
2. Planning and Development of all Industrial Projects in the State.
3. State's aspect of price Control
4. Liaison with the following bodies:-

- (a) Industrial Training Fund
- (b) Nigerian Enterprises Promotion Board
- (c) Nigerian Industrial Development Board
- (d) Nigerian Standard Organisation.

(b) PARASTATALS

In addition, the Ministry has also direct-responsibility of the following parastatals under its supervisions:-

1. Rima Transport Corporation
2. Sokoto State Supply Company
3. Tradev Limited
4. Consolidated Industries Limited
5. Wurno Construction Material Limite (WUCOMAT)
6. Sokoto Asbestos Cement Product
7. Sokoto Clay Industries limited
8. Cement Company of Northern Nigeria
9. Sokoto Furniture Factory Nigeria
10. Gusau Oil Mill Limited
11. Sokoto Tannery Limited
12. ATCOST Sokoto Limited
13. Soft drinks

10. MINISTRY FOR RURAL DEVELOPMENT AND COOPERATIVES

This new Ministry is created in the realisation that the bulk of the people of this State in the rural areas and any meaningful development envisaged by any administration which excludes the majority of the masses would be unaccomplishable.

Therefore, for the productive capacity of the rural areas, there general prosperity and welfare in all aspect to be improved, the new Ministry has been charged with the following schedule of respon-

sibilities and functions:-

1. Agriculture Mechanical Workshops
2. Agro-Service Centres
3. Tractor Hiring Units
4. Fertilizer and Herbicides
5. Land Clearing
6. Home Economics
7. Rural Livestock Affairs
8. Dam and Taffis
9. Rural Water Supply
10. Community Development
11. Model Village Layouts
12. Feeder Roads
13. Operation Feed the Nation (OFN)
14. Co-operatives

(b) PARASTATALS

1. Agricultural Development Board
2. Farmers Credit Scheme
3. Co-Operative and Farmers Credit Bank

11. MINISTRY OF WORKS AND TRANSPORT

As the name implies, this Ministry has the following major duties to perform in the field of physical development in the State:

Schedule of Responsibilities

1. Construction, alteration and maintenance of State Public Works -roads and buildings except feeder roads.
2. Transport - Vehicle inspection and road safety campaigns
3. State aspects of Geological Surveys, and relations with Federal Authorities on mineral matters.
4. Provision of water transport
5. Training of artisans, drivers, road-overseers, etc
6. In addition, the Ministry is also charged with
1. Establishing craft centres in

different parts of the State for training of primary School dropouts and any interested youths even if uneducated in such profession as driving, apprentice, radio and television mechanics, electrical and automobile mechanics, carpentry, masons, etc.

2. Working out a programme for giving financial aids and assistance to private experienced professionals to take young people as apprentices for training.
3. Taking immediate action to ensure that all the on-going projects of the Government are executed on schedule.

12. MINISTRY OF YOUTH, SPORTS AND CULTURE

This is another new Ministry created to cater for Youths and Cultural development as well as sporting activities throughout the State. As from April this year the Social Welfare Division of the Ministry of Health and Social Welfare has been transferred to this Ministry.

(b) The Schedule of duties and responsibilities of this Ministry includes:-

1. Youth and Cultural Development



The beginning of a new era: Governor Shehu Mohammed Kangiwa being sworn-in as the first Executive Governor of Sokoto State.

13. MINISTRY OF WATER AND ELECTRICITY SUPPLY

Both the former State Water Board and Cultural Electricity Board (R.E.B.) have been merged to form the new Ministry and is entrusted with the responsibility of ensuring:-

1. Water Resources Development including provisions and conservation of water in the State;
2. Construction of major Dams
3. Urban and Semi-Urban Water Supply
4. Policy on Electricity Supply

and Liaison.

2. Sports Development
3. Festivals
4. Stadia
5. Discipline and Morality
6. Liaison with the N.Y.S Secretariat
7. Rehabilitation of disabled persons and control of beggars
8. Emergency and disaster relief.

(c) Of particular interest is encouragement to establish Youth Clubs in all parts of the State and their activities are geared towards promoting unity, understanding and standard of morality.

THE IMPACT OF THE SOKOTO RIMA BASIN DEVELOPMENT ON THE ECONOMIC AND SOCIAL DEVELOPMENT OF SOKOTO STATE

By

Alhaji Muhammadu Arzika (OFR), General Manager, Sokoto Rima River Basin Development Authority, Sokoto.

The harnessing of the River Basin in the Country as a permanent step towards the improvement of agriculture was considered in the

early sixties. The Sokoto Rima Rivers' Basins are consequently a potential spring board in the development of agriculture in the semi-arid zones of the Country.

The Nigerian Government then commissioned the Food and Agricultural Organisations (FAO) of the United Nations to carry out

reconnaissance feasibility studies of the Sokoto Rima Basins — a study which was creditably performed between 1962 and 1969. The studies confirmed the enormous potentials of this basin and stretch of valleys as a rapid and permanent means of revolutionary agriculture, raising the living standard of the people, and ushering



Alhaji Moh'd Arzika (OFR)

the infrastructural development projects in Sokoto State in order to accelerate its social and economic development.

Furthermore, the feasibility study of the projects by NUOVO Castoro, an Italian firm of consultants, and the confirmation of the earlier findings by FAO, coupled with the tragic consequence of the 1972-73 Sahilian Drought, encouraged the Federal Government to approve the construction of the Bakolori Dam project as the first phase of the projects under the Sokoto Rima River Basin Development Authority in 1974.

Objectives and Functions:

In order to appreciate the role the Sokoto Rima Basin Development Authority is playing and will continue to play in the socio-economic development of Sokoto State, the objectives and functions of the Authority ought to be well understood. Established under decree in 1973, repealed in 1979 and finally revised in September, 1979, the Authority's main functions, as defined by this decree, include:-

1. to undertake comprehensive development of both surface

and underground water resources for multipurpose use;

2. to undertake schemes for control of floods and erosion, watershed management including afforestation;
3. to provide water from reservoirs and lakes under the control of the Authority for irrigation purposes to farmers and recognised associations as well as for urban water supply schemes for a fee to be determined by the Authority with the approval of the Commissioner;
4. to construct and maintain dams, dykes, polders, wells, bore-holes irrigation and drainage systems and other works necessary for the Authority's functions under afforestation;
5. to control pollution in rivers, lakes, lagoons and creeks, in the Authority's areas in accordance with nationally laid down standards;
6. to resettle persons affected by the works and schemes specified in this section or under special resettlement schemes;
7. to develop fisheries and improve navigation on the rivers, lakes, reservoirs, lagoons and creeks in the Authority's area.
8. to undertake machanised clearing and cultivation of land for the production of crops and liverstocks and for forestry in areas both inside and outside the irrigation projects for a fee to be determined by the Authority with the approval of the Commissioner;
9. to undertake large scale

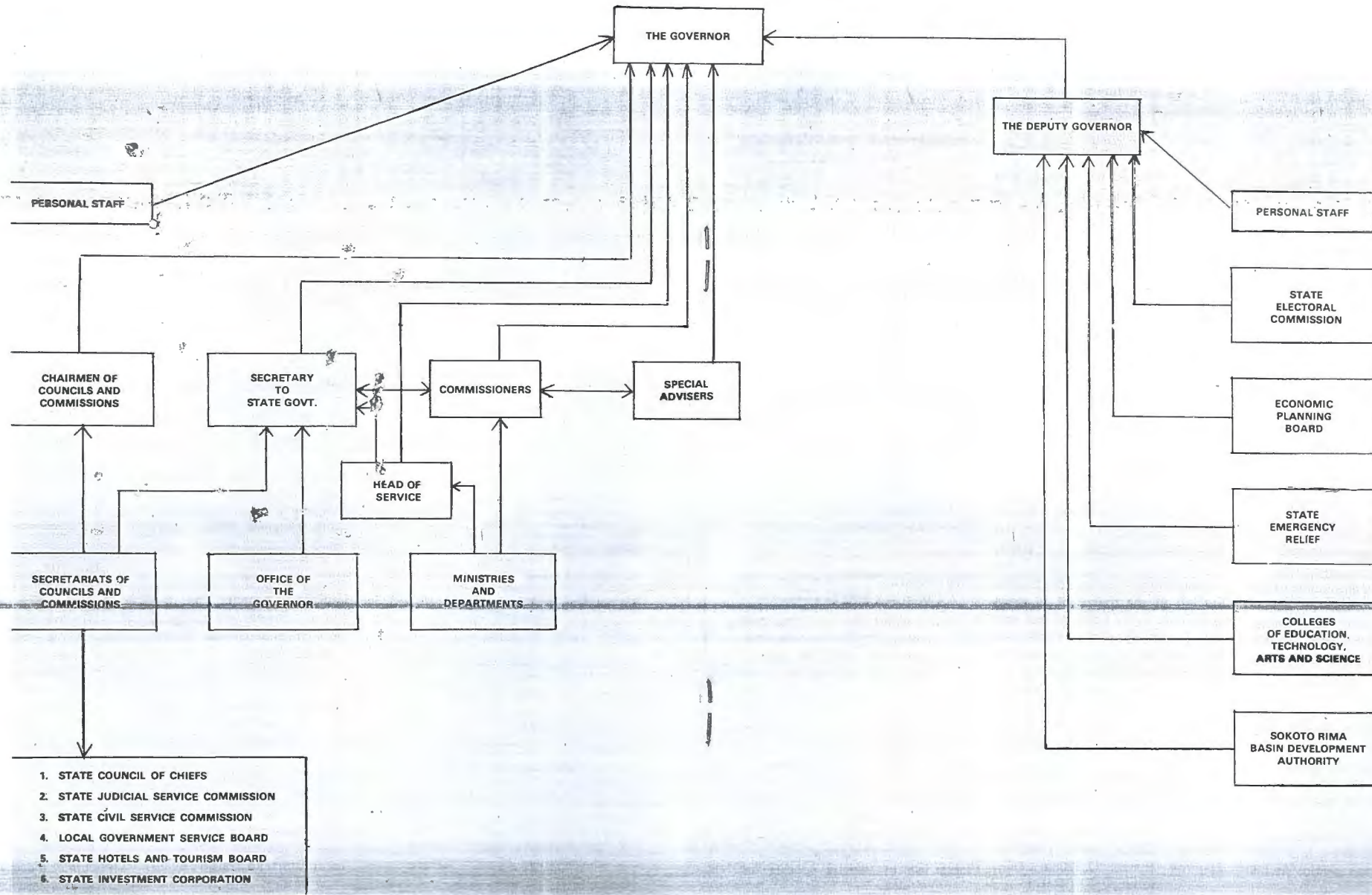
multiplication of improved seeds, livestock, and tree seedlings for distribution to farmers and for afforestation schemes;

10. to process crops, livestock products and fish produced by farmers in the Authority's area in partnership with State agencies and any other person.
11. to assist the state and local governments in the implementation of the following rural development work in the Authority's area:
 - (a) the construction of small dams, wells and boreholes for water supply schemes, and of feeder roads for the evacuation of farm produce.
 - (b) the provision of power for rural electrification schemes from suitable irrigation dams and other types of power station under the control of the Authority.
 - (c) the establishment of agro-service centre.
 - (d) the establishment of grazing reserves and
 - (e) the training of staff for the running and maintenance of rural development schemes and for general extension work at the village level.

The Authority's work cover all the geographical expanse of Sokoto State and the construction of major dams at Bakolori, Goronyo and a number of polders along the stretch of the valley from Sokoto to Yelwa.

It is under these broad objectives

ORGANISATIONAL CHART OF THE EXECUTIVE OFFICE OF THE GOVERNOR SOKOTO STATE OF NIGERIA



and functions that the impact of the Sokoto Rima Basin Development Authority on the economy of Sokoto State is discussed.

As an organisation which deals with the development of both human and material resources especially farming, its benefits/roles could be classified under two major categories: there are those which are direct and which can be quantified, like the ministries of works and Education can count the number of roads tarred or schools built respectively at any given time; and there are those that are purely indirect and intrinsic, like the qualitative changes brought about in the farming population, the awareness created in the people in their desires for, and preparedness for the fullest enjoyment of life through their own resources.

Increased food production through irrigation:

The first phase of the Sokoto Rima Basin Development projects the construction of the Bakolori Dam and irrigation facilities are still being expanded. At present, a total of over 6,225 hectares have been brought under irrigation, thus facilities are now available for double season cropping in the Bakolori Irrigation project. Irrigation has not only increased the production of the traditional food crops of guinea corn, millet, cowpeas, groundnuts, rice and vegetables but has also led to the introduction of large scale production of wheat.

Despite the crises that grounded most operation in the project area, this newly introduced crop produced a total of 638 tons within one season. From Bakolori project alone, a potential annual production of 32,500 tons of wheat has been projected at full development, which is produced during what used to be an off-season period. At full

development of the project by 1984 and with 200% increase in cropping intensity and improved farming technology, the annual production of these crops in Bakolori projects alone will stand at 32,500 tons of wheat, 33,750 tonnes of paddy rice, 5,280 tonnes of onions, 40,000 tonnes of maize, 11,820 tonnes of millet, 750 tonnes of tobacco, 2,535 tonnes of groundnuts and 10,000 heads of cattle beef, 7,750 tonnes of cotton, as well fruits and vegetables.

On the basis of current food prices (1980) the cash flow from these crops will be more than N32 million, thus saving the equivalent in foreign currency which would have been spent on food importation. At least 80% of the increase in food production is due to the irrigation scheme that makes dry season farming possible during a period when most of the farmers could have remained partially or fully unemployed in farming activities.

A major operation of the Authority which is bound to revolutionize the present state of the state's economy and social life is flood control. Ranking highest among limiting factors to the rapid development of Sokoto State's vast potentials for agriculture is the question of water, the amount, duration, and the time it is available. At present the farmers are left at the mercy of all these variations. With flood control and storage on the other hand, the Authority will be able to release the water at a time and quantity required by the crops. The second and third phases of the Authority's projects in this state are geared towards achieving these objectives.

Both the Goronyo dam project and the series of polders located down stream on the Rima Valley at Tangali (2200ha), Sokoto (2000ha), Silame (1200ha), Zauro (11500ha), Zogirma (Bunza) (7,120ha), Dan-

marke (12000ha) and the Niger Valley projects which cover an area of 1,161,000 hectares approximately are for flood control. Against current practice where farmers depend on seasonal flooding to cultivate their rice only once a year, the flood control will ensure double cropping of rice along the Fadama and higher yields as well as assured crop yields on the terraces. Studies have indicated that rice cultivation in the down stream Fadama will double from the present 40,000 hectares to 80,000 hectares. The estimated cash flow at present is N6.5 million and this is hoped to increase to N42.2 million annually.

Further specific examples can be cited about the Niger Valley development area (Yelwa) Goro, Kaoje, Dakingari and Zagga, where studies have shown that flood control and irrigation practices will by the year 2000, enable marketable production to increase from today's total of N38 million per year to about N186 million (1978-79 prices). Gross minimum production per hectares would increase from N300 to N700 a 100% increase. Put in another way we shall witness a potential ten times increase in production over the present rainfed agriculture.

Increased production Livestock and Fisheries

The construction of dams for flood control is an insurance against the hazards in livestock production — water will be assured for a year round use for the livestock reservoirs alone, when fully stocked are expected to produce about 100 metric tonnes of fish which will fetch up to N1 million annually. The present a fish seed multiplication farm of about 30 hectares is constructed at the Bakolori Project. The firm is bound to produce 100 million seeds (fingerings) 3000 table fish of various species

distribution to all interested fish farmers throughout the State. When fully realised, the protein production and intake of the people will rise greatly. Similarly the State would be in the position to export processed fish and livestock in the near future.

The Goronyo Dam reservoir now under construction is expected to produce about 4,000 metric tonnes of fish annually which is an equivalent of about ₦12 million in money value. Thus fishermen are assured all year fish production and occupation instead of seasonal migration to neighbouring states which is the practice now.

Improvement in Farming Technology:

The skeletal services now rendered at the Bakolori Project have improved the farming techniques of the farmers and farming is fast being regarded as a profit oriented business. Irrigation farming, land clearing and other mechanical cultivation, methods as well as use of fertilizers and chemicals are becoming a way of life of the farming population. In addition to the agricultural extension, education services rendered by the State Government, the Sokoto-Rima Basin Development Authority is currently engaged in massive extension services throughout its project areas in the State.

Procurement and distribution of fertilizer and other farming inputs are now undertaken in all the Authority's areas of operation within the State. This exercise is directly supplementing the efforts of the Ministry for Rural Development. An innovation in the farming methods is the Farmers Production Co-operatives which is being introduced in the Irrigation areas of the Projects.

Village Integration and Rural Industrialisation:

Though the activities of the Sokoto Rima Basin Development Authority often involves displacement of people from their abodes, the resettlement exercises which follow have provided a focal point of village integration, thus making it possible for social amenities to be introduced to them. Water and Electricity, which could have proved uneconomical to extend to the villagers in their scattered dwellings can now be extended.

The individual welfare of villagers is improved through the payment of cash compensations. One only needs to pay a visit to the Bakolori Project Resettlement areas to appreciate the number of radios, bicycles, motorcycles, etc. purchased by the villagers. A number of agro-allied industries like, Rice milling, Flour mill, Sugar Factory and Tomatoe canning are billed to take off as a result of increased production of the raw materials by the farmers. When these industries take-off, increased market prices for the farm products produced throughout the State will be assured.

Many of the local people will be employed directly in these industries, thus the trend of rural migration to the urban centres would be drastically reduced.

Provision of Domestic Water Supply and Electricity:

The Bakolori Reservoir is already supplementing the Sokoto Urban Water Supply services. About 60 million cubic metres of water are released annually to Sokoto. No wonder the persistent water shortage in Sokoto is becoming a thing of the past. When fully completed the Goronyo reservoir is supposed to supply water to Sokoto and

Argungu. The Villagers living around the dams will be supplied with electricity through the hydroelectric power generated from the dams and reservoirs.

Afforestation and Soil Conservation Services:

Tourist attractions and game reserves as well as hotels could be established within most of the Authority's project areas. At present, the construction of these projects have necessitated the construction of net-work of roads, thus improving communication within the State. Banks and Post Offices are social services which are being provided in the Rural areas of the operations of the Sokoto Rima Basin Development Authority.

Direct Revenue by Way of Taxes:

With the operations of the Sokoto Rima Basin Development Authority, the State is enjoying a large increase in revenue as direct taxes on the workers, both foreign and local. Also serving as revenue, are the customs and excise duties accruing from the goods and machineries used for the construction work. When the industries take off, the State stands to gain a much more enhanced revenue from the workers' taxes.

Conclusion:

Though it is too early to appraise, quantitatively, the actual impact of the activities of the Authority on the economy of Sokoto State, the roles it is playing at present indicate that on a comprehensive scale, the social and economic status of the State is already witnessing rapid positive changes. To be convinced that the Sokoto Rima Basin Development is a project geared to revolutionise the social and

economic life of Sokoto State in particular and of Nigeria as a whole, one needs only to think of the huge investments in dams and irrigation as permanent structures bound to generate continuous flow of revenue;

hazard a guess on the number of rural farmers whose welfare will improve as a result of the improved farming techniques and yields, view the geographical spread of the area

in which communication and infrastructures will be improved; make a birds estimate of direct revenue to be derived therefrom the near future.

ACCOUNTING AND FINANCE: AN EXPLANATION OF NATURE, PURPOSE AND ROLE

By
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whose tasks are to perform those functions.

Nature of Accounting:

Introduction:

Accounting is a systematic means of writing the economic history and plans of an Organization. 1

Finance is concerned with the proper management of the assets of an Organization including the determination of specific assets to be acquired, the total volume of funds to commit and how the funds required should be obtained. 2

The two activities are indispensable to any economic unit whether it is a business firm or a not-for-profit organization. Oftentimes, especially in non-profit organizations, both activities are combined in the same department and responsibility for the activities is vested in the head of that department. In some other cases, usually business firms, the two activities are performed by two or more different departments. In the Civil Service these activities are undertaken by a number of units, significant among them being the Ministry of Finance, Revenue Office, Accountant General's Department and Audit Department. It is important to distinguish between the function of Accounting and the function of Finance, notwithstanding that one department or more may be responsible for both activities, in order to appreciate the services of the units

There are four major characteristics, among others, worth considering about accounting. Firstly, Accounting deals with data collection, processing, and reporting in a systematic manner i.e. according to a set of rules methodically organizing a net-work or related things or parts to form a complex unit. For example, a net-work of items such as, receipt of grants from Federal Government, collection of taxes and fees, expenditure on salaries and wages of employees, use of stationery and supplies atc., travel expenses and vehicle running costs, legal and auditing costs, office building maintenance costs, depreciation of furniture and fixtures, telephone and telegraph, postage, electricity and water expenses insurance cost on lives of officers and on motor vehicles and equipment, subscriptions and dues, donations etc., could be methodically organized to produce a statement of Revenue and Expenditure for the Sokoto State Government Machinery showing the result of its performance covering a specific period of time, say 1st April, 1979 to March 31st 1980. Similarly, a network of financial items such as, Cash Deposits and Securities, Investments, Advances, Public funds, Special funds etc., could be organized methodically to produce a statement of affairs showing the financial position of the State



Mr. J.S. Arku

Government Machinery as at a particular date, say 31st March, 1980

The second major characteristic of Accounting is that it deals with financial information associated with economic events. The task of the accountant cover such diverse areas as measuring economic changes and conditions, recording financial transactions, reporting the results of financial transaction preparing reports for government agencies, and establishing system for record keeping and reporting. Accounting will normally ignore very important happenings in reporting if they are not readily economic events that are clearly measurable. For example, if the Manager flirts with the Receptionist or if the Chief Commercial Officer is not on speaking terms with the Principal Establishment Officer, accounting will not be directly interested

Even such important matters as the integrity and ability of management, loyalty of personnel, sources and commitments of supplies, public appreciation of services performed etc. are normally ignored because they cannot be objectively quantified and expressed in terms of money. On the other hand events or actions or things which can be quantified and expressed in terms of money are of direct interest to the accountant. Examples are, the purchase of stationery on credit or for cash, the payment of wages and salaries, the collection of cash in exchange for the right to use land etc.

The third major characteristic of accounting is that it is concerned with both past and future events. To many people accounting is, perhaps for all the time, preoccupied with writing about the past, recording how much has been received and disbursed, how much was earned and incurred, and what was the surplus or deficit over a past period; or what was the position of cash, investments, advances, equipment, building, etc., as at a past date, and how much was owed to creditors and to treasury and the public fund. But accounting is not limited to writing the future plans of organizations to guide managements in their operations through budgeting. The budget, apart from representing the financial plan, is an important vehicle for bringing the diverse operations of an organization into an over-all coordinated plan of action. On a macro-level it permits, for example, the Ministry of Works and Ministry of Education to plan their activities in coordination with, for example

Ministry of Agriculture, the Ministry of Information and the Ministry of Transport. On the micro-level the budget allows, for example, the expenditure departments to plan their activities in coordination with revenue departments, the purchasing department to plan the acquisi-

tion of inputs (e.g. raw materials, fuel, spare parts, stationery.) to meet production requirements, and the finance officers to plan the organization's cash requirements in order to pay for the inputs. Without a vehicle such as the budget, the efforts of the individual parts of an organization might not be sufficiently coordinated to provide maximum operating efficiency. When correctly used budgeting can be a means of motivating employees to more efficient operations or to improved individual performance. Furthermore budgets are a powerful control device. Organizations using budgets are forced to live within economic constraints. Therefore, accounting can aid managements of organizations in performing their task of directing efforts of people towards desired goals by planning, coordinating, motivating, and controlling through the use of budgeting.

The fourth major characteristic of accounting is that it is applicable to all kinds of organizations including governmental agencies, fraternal societies, educational institutions and businesses.

Purpose of Accounting:

Briefly stated, Accounting provides information that can be drawn upon by those responsible for decisions affecting an organization's future. Identifiable groups who use such information are, in the case of a business concern, investors or prospective shareholders, suppliers of goods or equipment, suppliers of money (bankers), governmental agencies, labour unions, customers, and management. As for a government agency the identifiable groups are the provider (s) of its grants, suppliers of goods or equipment, bankers, other government agencies, labour unions, management and the general public.

Accounting information serves diverse needs. For example investors or providers of capital would like to have information upon which

to decide whether to make future contributions or not labour union leaders require information drawn from accounting reports, for use in collective bargaining with management, to ensure that the organization has ability to meet their demands.

Management is indeed the principal consumer of accounting information relating to an organization. It is not surprising that this is so because management is responsible for making diverse decisions affecting the organization's future. Decisions such as whether to build or rent office space, whether to borrow or not, how much to borrow, choice between alternative items etc. are regularly faced by management for which relevant and timely accounting information is desirable. It is important to emphasize the need for relevant and timely information. It is obviously not very useful to be given, for example, total expenditure for stationery where one is deciding on which brand of duplicating paper to purchase. Furthermore, it is not very useful to get the relevant information that is needed for a decision now sat a future date.

Auditing

One aspect of Accounting which must be mentioned is Auditing. This activity involves a review of the Accounting procedures of an organization in order to determine whether they conform to generally accepted rules, and whether the Accounting reports fairly describe the financial activities of the organization. In the Civil Service, auditing is generally performed by the Audit Department. It is useful to note, however, that in some organizations, especially businesses, auditing is performed on two fronts - (1) from within the organization by a special department and (2) from outside the organization by a firm of accountants often called auditors.

Nature and role of Finance:

A major characteristic of the Finance function is that it is future oriented. All financial decisions require an estimate of future events - often not just what will happen next month or next year, but also events of ten, twenty or more years in the future. Finance is concerned with the review and control of decisions to commit or recommit funds to new or ongoing uses. It is primarily interested in the acquisition and use of funds. It is generally agreed among finance experts that the role of finance in a business concern is to maximize the value of the firm to its owners by prudent investment and financing decisions. In this regard it is believed that the value of a firm bears a functional relationship with its investment and financing

decision. Although it is not generally made clear, the role of finance in a non-profit making organization, such as a governmental agency, should not be different. Financial decisions regarding the relative sizes of capital and revenue expenditures, the sources of finance of those expenditures and the relative risks attached to those sources, should prudently be made for governmental organization with the view to maximizing the value of that organization to the government, which represents the people as owner of the organization.

Conclusion

The foregoing general sketch of the nature, purpose or role of Accounting and finance is designed to serve as an introduction to the

financial affairs of organizations.

The Accounting process produces information useful as a basis for an informed analysis of a problem and a wise decision. The finance function often utilizes information provided by the Accounting function to plan and control the acquisition and use of funds with a view to maximizing the value of the organization to its owners.

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WHO SHOULD DIE

By
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DEATH and BIRTH are the two most unique factors of human existence. Dying is so much intertwined with life that one cannot be without the other. It must have been this fact of inevitability that prompted one of the ideological philosophers to assert, many years ago, that "to live means to die". And Shakespeare went further to proclaim "death a necessary end and will come when it will come." But when should death come?

Before the reader starts to get worried, let me assure you that this is not a treatise on death or dying, but on living and being healthy. So, once again when should death come? If you are the emotional type and have recently lost a particularly beloved older member of the family, you might be tempted to answer 'never'. But if on the other hand,

you have only lost a young relation, then perhaps you might answer, 'the very old'. And if you are the religious type or the blindly fatalistic type, you might then answer, "when God ordains." But then would you be surprised to know that Scriptures decreed that a man should live ten and three score years? In other words man is made to live seventy years (and possibly more).

So, if God made man to live seventy years on earth why does the majority in our part of the world die before puberty? Why do nearly half of all babies born alive die before they attain five years of age? Why are the majority of the living, nothing but mobile pathological laboratories? Why? But more important still, is there a possible solution?

The relevant question here is, why must people die before their time? I have earlier agreed that ac-

cording to the Scriptures a human being is born to live for about seventy years, thereby eliminating a fatalistic view of things which bids people to accept that whatever happens is inevitable. We, therefore, do not accept that when a child dies he was destined to die then, rather than live to a ripe old age. Our belief and attitude in this regard be guided by the table.

But, first, let us consider cause of death in early periods of life. Here, again, our attitude is totally at variance with that of the fatalists who accept death at any age from any cause as death destined and inevitable. In our case, when someone dies, no matter the age, we ask, 'what is the cause of death?' 'Could it have been avoided?' 'Was the illness that led to death preventable?'

With this set of attitude, Health Workers investigated causes of only death and came to the same conclusion that most deaths are caused by:-

- (a) ignorance of health measures of living;

- (b) poor personal hygiene and environmental sanitation as well as inadequate potable water;
- (c) preponderance of vectors of parasitic and other diseases agents.

A second look at the above will show that all the three points are interlinked, that is, point (a) leads to point (b) while point (b) leads to (c) thus pegging down our people with diseases from conception till early death. Health Workers did not stop at identification of causes but found ways of breaking the chain. A look at the three points listed above shows that a lot can be achieved by breaking this circle through attacking any one of the three. It is a miracle to successfully attack all the three at once.

But, considering the points once again it can be seen that they are beyond the scope of health establishments or even the Ministry of Health. They require, the combined efforts of all agencies of government — Ministries of Rural Development, Water and Electricity, Agriculture and Natural Resources, Local Government, Education, Health, and the Office of the Chief Executive.

Knowing fully well that these agencies of government have other commitments and severely limited funds, health workers have started investigating what else could be done to stop avoidable deaths among both young and old. Hence, after decades of research and experimentation, it was found that people could be infected with a disease agent without causing the person to contact ill-effects of the disease but instead build up within the recipients, body agents of specific disease resistance, so that should in future the person come in-

to contact with this type of disease agents, they will be powerless of causing illness. But, of course, the disease agents so introduced into the body in the first place have to be either killed or attenuated (i.e. rendered harmless). This is the logic behind immunization through vaccination.

In the final analysis, while governmental agencies are tackling points a, b, c, health workers are fighting for time by working on the individual to make his body resistant to disease agents that abound in our environment. This we can do and can even afford because it is much cheaper than cure. For example, to treat patient of Measles (I.V. drips, Antibiotics, eye ointment, body lotion, hospital materials, bed and staff time, without including productive time lost by parents in caring for the sick), will cost some ten Naira or more, whereas immunizing the same child against measles costs less than one Naira.

The reader is already conversant with sporadic vaccination exercises against small pox (now eradicated), Measles, meningococcal meningitis. The newest concept in this regard is the E.P.I. (The Extended Programme on Immunization) whereby all women of child-bearing age (later to include farmers) are immunised against tetanus and young children against tuberculosis (B.C.G., Whooping Cough, diphtheria, Tetanus (D.P.T.) Measles, Polio and Meningococcal Meningitis (in Sokoto).

Expenses involved in this exercise are being shared among the Federal and State Epidemiological Units of the respective Ministries of Health, and the Local Governments.

Towards successful implementation of the programme, Sokoto State has been divided into six take-

off zones, with each zone being headed by a Senior Member of the Health Staff. In future when men and money suffice each zonal supervisor will be responsible for the execution of the exercise as well as compilation of vital statistics and also communicable disease returns on a regular basis.

How this writer would love to include malaria amongst the diseases we can vaccinate against. But that hope is still for the future as a vaccine against malaria is still being sought for. So, as of now malaria can only be effectively tackled by breaking the chain — i.e. through spraying the environment with insecticides, larvicides, and distribution of prophylactic drugs.

So what can you do to help? You can start by taking your children to the nearest clinic or Health Centre for regular immunization sessions. On the first visit at two months, each child is given B.C.G. (if not given at birth), D.P.T. and Oral Polio and an immunization Card showing a record of all vaccination the child receives. After that he is taken there twice at monthly intervals for D.P.T. and Polio. When he is eight months old, he is given Measles vaccine and at two years C.S.M. vaccine.

Another way you can help is, when the vaccination teams come to your area, make sure all women and children do assemble at the appointed place for their vaccination.

That way we can march hand in hand and make sure that no baby born alive dies as a result of any of these diseases. And so, when today's children become older, if asked, 'who should die?' they can confidently answer, "the very old and none below seventy years of age".

THE ESTABLISHMENT OF PUBLIC UTILITIES SERVICES MONITORING CORPS. IN SOKOTO STATE:

Efforts were intensified, immediately after the military take over of 1975, to introduce measures that would help effect some changes geared towards improving performance and efficiency in the Public Sector. At the initial stage of the operation, the military administration approached the issue from different perspectives. This includes:-

- (a) Mass retirement of Public Servants who were considered as dead woods in the service.
- (b) Undertaking unscheduled inspection of staff by military administrators or chief Executives.

(2) In spite of the fact that there was general improvement in the level of performance in the Public Sector, it was realized, by considering the nature of social problems facing the public servants, that such measures could not serve as a lasting solution. Hence the need for a more serious thought on how best to apply other means of ensuring that the public servants do cultivate the habit of performing their duties efficiently and effectively without any form of compulsion. A study was made of the recommendations of the Report of the Public Service Review Commission on the establishment of a result oriented public Service. The Committee on this matter came out with an idea of introducing a system of monitoring public service by a Public Utility Services Monitoring Corps. It was further recommended that the corps should be manned by dedicated responsible officers, who are believed to be officers with initiative and unimpeachable character and integrity. With the approval of the recommendations by the Federal Government, all State Governments

were accordingly requested to:

- (a) establish Public Utility Services Monitoring Corps Division in the Office of the Governor which serve as the head of Monitoring Services in the State.
 - (b) establish Organizational Monitoring Unit in every Ministry, Corporation or Extra-Ministerial Department.
- (3) In response to this call, the Sokoto State Government, being very much concerned with the need for improving efficiency and effectiveness in the State Civil Service, did take immediate action in introducing the system in the State by establishing both the Public Utility Services Monitoring Corps and Organizational Monitoring Units. This Organization forms a Division under the Head of Service in the Executive Office of the Governor.

By
Alhaji Husaini Aliu, Permanent Secretary, Monitoring Services Division, Office of the Governor.

The Division is responsible for:

- (1) Dealing with broader management issues pertaining to performance evaluation in connection with the achievement of the objectives or targets of a given organization.
- (2) Monitoring of employees (particularly the junior and intermediate cadre) with a view to improving their sense of responsibility and dedication to duty.
- (3) Reorganizing registries and other related sections in Ministries and Departments to ensure speed and efficiency in handling correspondence.



Alhaji Husaini Aliu

- (4) Ensuring that essential records such as staff Inventories for furniture, Motor vehicles, Plants, building ledger, organization charts as well as other related essential records are kept up-to-date.
 - (5) Seeing to it that Ministries and Departments do a full use of Scheme Service, Manuals and related documents.
 - (6) Improving the system of communication as it relates to work improvement through induction course, seminars and Civil Service Magazine.
 - (7) Control of Government Vehicles.
 - (8) Any other special assignment.
- (4) In an effort to carry out responsibilities, every possible

tion is being taken for instance, to get the monitoring Services more established through providing necessary co-ordination and direction by the Monitoring Service Division of the Governor's Office which is headed by a Permanent Secretary. Experienced senior staff have been posted to major ministries that is: Ministries of Education, Agriculture and Natural Resources, Health, Rural Development and Co-operatives, Water and Electricity, Works and Transport, Local Government and the Governor's Office. These officers though poorly staffed, have been engaged in the implementation of Monitoring Services in their respective ministries.

Other responsibilities being shouldered by the Monitoring Services Division include organizing and conducting Seminars and induction Courses as well as compilation and production of the Civil Service Magazine. It is appropriate to state that a reasonable progress has been attained in this direction.

A number of factors do contribute towards the effective implementation of the Monitoring Services in Sokoto State. Some of these factors are stated briefly as follows:-

- (a) The State Government has keen interest in the Monitoring Service. Hence, it has been giving every encouragement and support in the implementation of the Service.
- (b) A fairly well-coordinated system is maintained.
- (c) Most of the Organizational Monitoring Officers have been carrying out their functions in full consultation with the Permanent Secretaries of their

respective ministries. they have thus clear understanding that their main mission is to help their respective Permanent Secretaries in improving efficiency and effectiveness. Similarly, most of the Permanent Secretaries do make full use of the Monitoring Officers in trying to achieve this objective.

(5) Effective communication is maintained between the head of the Monitoring Services in the Governor's Office and the Organizational Units. This is done through submission of Monthly Reports by the Organizational Monitoring Units to the Permanent Secretary Monitoring Services and vice-versa. The Monitoring Service, inspite of these achievements, still encounters some difficulties, because of the nature of its functions and responsibilities and problems, the Service as has been stated earlier should be manned by senior experienced officers. Unfortunately, however, these type of Officers are not readily available. Hence the Organization suffers from acute shortage of manpower. Monitoring Service, being a new innovation, is yet to be understood by the majority of the staff in the ministries and departments. Its values and objectives are, therefore, not fully appreciated. It is perceived by some officials particularly the junior staff, as a deliberate attempt to find their fault. Hence, they, some times, behave in a rather hostile manner towards Monitoring Officers.

(6) A number of officials particularly those in executive cadre hold the view that the Monitoring Services undermines their responsibilities. they, thus tend to be unco-operative.

Some Monitoring Officers tend to entertain a kind of inferiority feeling

despite the importance of their post and work as Monitoring Officers. This type of feeling renders them less effective. These few defects do certainly have some adverse effects on the overall achievements of the objectives. However, based on the brief analysis of the organizational set-up of the Monitoring Service and its performance, it is not improper for one to state that a fairly sound foundation has so far been established. There is therefore every hope that Sokoto, being one of the first State Governments to respond to the Federal Government call on the establishment of this Service, will derive maximum benefits in terms of achieving result-oriented Civil Service provided of course some improvements stated below are effected:

(7) The Public Utility Services Monitoring Office (*the head office in the Governor's Office*) needs to be manned with more professional and administrative staff. This is indeed desirable since the volume of responsibilities continues to expand while the number of staff available is very limited. Unless care is taken the Division will not be able to cope with its volume of works and this will eventually have adverse effects on the whole system. The Monitoring Service is a totally new innovation affecting all arms of government with the hope of improving efficiency, effectiveness and productivity of civil servants. It is, therefore, a continuous process, the activities of which should, from time to time, be evaluated and reviewed with a view to introducing required changes. Doing this effectively, requires a committee which can be given the title of "Monitoring and Productivity Services Improvement Committee" which should comprise the representatives of both employers and employees. Establishment of this Committee is highly desirable.

TRAINING POLICY AND PRACTICE

Lecture delivered by Abubakar Ladan, Representative of Establishment Division, at an Induction Course organized by the Monitoring Services Division, Office of Governor, Sokoto.

The word "training" could mean many things in the Civil Service such as induction course, on-the-job training, direct training through schools and colleges. But for our purpose here (Establishments) we are concerned with the aspect of direct training in schools and colleges.

AIMS

Training in the State Civil Service is aimed at 'providing appropriate training facilities for all levels of staff professional, administrative and technical in its efforts to improve the officers' skills and knowledge necessary for the efficient performance of their official duties'. Thus our training is aimed at improving the productivity and efficiency in the State Civil Service.

Types of Training:

Training is classified into two main categories -

Viz:—

- (i) In-service Training
- (ii) Higher Scheme for serving officers.
- (iii) Seminars and Induction Courses

In an effort to acquaint new serving officers with the rules, regulations and procedures of the civil service one week induction course is regularly held at the College of Administration. This approach, as envisaged, will provide the officers with the ingredients

for successful take off in pursuit of their duties and also acquaint them with the policies and objectives of the current Government.

Those who served for sometime without attending any formal training are also encouraged to attend seminars and management courses in order to equip them with the fast changing modern management techniques and such courses or seminars normally lasted between three days to four weeks. In 1981 financial year it is anticipated that about fifty officers will benefit from such courses.

Both groups are tenable in Nigeria and Overseas.

In-Service Training:

IT is principally designed for serving Officers who are required to undergo further training. The training should be relevant to their professions or work and should not last more than one academic year. During the course, officers' salary is paid to them in addition to some allowances paid by the establishments Division.

The in-service training, as said above, is tenable both in Nigeria and Overseas. For in-service course in the following conditions apply:—

- (i) serving officers are considered for the course when recommended by their Ministries/Departments.
- (ii) Approval of the (Estabs. Division) is sought before going for the course and if the course is promotional, the Civil Service Commission's approval is sought by the Establishment Division before conveying its own



Malam Abubakar Ladan

approval.

- (iii) Officers who secure admission through their own efforts are considered on recommendation of their Ministers. However, the Commission should be referred to their profession.

Allowances:

Officers enjoying in-service scheme receive the following allowances:—

A. LOCAL COURSE

- (i) Local Course All This corresponds to the officer's salary. It is subject to periodical review. The current rate one refer to Circular ED paragraph (vii).
- (ii) The Establishment Division pays for boarding bills in institutions where boarding are provided to staff.
- (iii) Courses not exceeding 30 days are considered as normal and the normal allowance claim.

<i>Ministry/Department</i>	<i>In-Service and Higher Scheme in Nigeria</i>	<i>In-Service & Higher Scheme in Overseas</i>	<i>Total</i>
Ministry of Trade	23	0	23
Ministry for Local Government	5	2	7
Ministry of Water and Electricity Supply	4	0	4
Ministry of Housing and Environment	25	0	25
Office of the Governor	15	2	17
Ministry of Justice	39	0	39
Audit Department	0	0	0
Ministry of Agriculture	25	4	29
Judicial Department	0	0	0
Ministry of Youth, Sports and Culture	2	1	3
Ministry for Rural Development	6	0	6
Ministry of Works	36	0	36
Total	363	17	37

ESTABLISHMENT ISSUES AFFECTING NCE AND MINISTRY OF ESTABLISHMENTS

By
Alhaji Mohammed Danjuma Jega

The National Council on Establishments (NCE) was set up in 1957, as an inter-governmental consultative and advisory body on Public Service establishments matters, with a view to harmonising service conditions to avoid unhealthy competition for staff or manpower for various Governments of the Federation. Since there is need to have uniform conditions of service in the Federal and State Services, the NCE has continued to function as a national forum for the formulation, interpretation, and implementation of approved Uniform Schemes of Service, as well as Establishments principles for the

essence of improving standards and also providing adequate training facilities with a view to evolving an efficient and productive Civil Service for the rapid economic growth of the nation. The contribution of the NCE is so important for ensuring a motivated and contented Civil Services especially for its new roles for the improvement of productivity and development of a keener sense of discipline, dedication and loyalty in return for improved service conditions. The NCE continues to perform its traditional role of being a national forum for bringing about harmonisation of service conditions throughout the Public Service of the Federation.



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2. The NCE, as a national organization, comprises all the nineteen Commissioners responsible for Establishments Matters, with the Vice President as its Chairman. The Permanent Secretaries responsible for Establishments also attend the Ministerial Meeting in their advisory capacity to their Honourable Commissioners. The Ministerial Meeting, which is held twice a year, is always preceded by an Official Meeting of the Permanent Secretaries and their supporting officers to discuss and put forward recommendations on areas of common interest to the services to be discussed by the Ministerial Council. The NCE as a Civil Service Policy Making Body, has four main objectives for the achievement of the desired goal.

- (a) Formulation of uniform conditions of service for all the Public Services of the Federation.
- (b) Improving productivity in the service.
- (c) Evolving good training policies that will make the service result-oriented.
- (d) Co-ordinating and giving guidelines to the service on all complications that might arise through implementation of its policies.

The NCE has a Permanent Secretariat in Lagos in the Office of the Head of Service of the Federation. All matters of common interest from member states go direct to the Secretary. In order to facilitate efficient running of its work, Committees are always appointed, drawing its members from States to study in depth, specific areas of complexity and make recommendations. At present there is a Committee on Omitted Cadres which have no approved Schemes of Service. The Committee will submit its recom-

mendation at the next Ministerial Meeting to be held in Ondo State at Akure in the second week of February, 1981.

3. The Council drew up about 400 Schemes of Service in an effort to streamline the career expectation and conditions of service of Civil Servants. The exercise was in no way an easy task bearing in mind the heterogeneous nature of the cadres in the Country's Civil Services. Well defined and Uniform Schemes of Service are essential particularly in the present situation where the Public Sector competes with Private Sector for the scarce human resources. The Private Sector appears to be more attractive as a result of realization of the economic potentialities in the country.

4. The Meeting of the officials is not competent to implement its decision without referring them to the Ministerial Meeting for ratification. Two customary meetings are held annually and time-table is prepared at the end of the second Ministerial Meeting. Each of the twenty Governments in the Federation can volunteer to host NCE meeting, for comfort and convenience, the climatic conditions of the country have been taken into account. The first Ministerial Meeting of the NCE Commissioners used to be held at the beginning of the year in a Southern capital when the cold dusty harmattan winds prevail across the Northern States, and the second one in August in a Northern capital when it is wet and green all over the country. At the last Ministerial Meeting held in Yola, the capital of Gongola State in July this year, new dates for the NCE meeting were fixed in February and August for convenience of the host States in view of the change of the Financial Year under the present Civilian Administration.

5. The NCE forum deliberates on memos intended to improve the lot of public officers and also the image of Public Service itself. The NCE is vested with powers to make meaningful recommendations to Governments on better conditions of service with a view to motivating public servants and also encouraging sense of belonging to the service. So the NCE always endeavours to explore ways and means by which the country will derive corresponding benefits from a contented Public Service. In the recommendation of the Public Service Review Commission, a new style result-oriented Public Service featured prominently. For any organisation to be result oriented the line Managers of such organisation must be sufficiently trained in some basic Management techniques which will be used as tools required to achieve the intended objectives. There is therefore need by the Nigerian Civil Servants, to implement the theme of the Public Service Review Commission popularly known as the Udoji Commission.

6. As a result of industrial actions and agitations that followed the publication of the Report of the Udoji Commission and the Government White Paper on it, the Federal Government formally reconstituted the Public Service Review Panel under the Chairmanship of Mr. Akintola Williams, for the purpose of examining large numbers of petitions and complaints against the gradings and salary scales, which were approved in the White Paper on the Udoji Report. The Panel submitted its recommendation in June 1975. It was emphasized that the job evaluation was not a once and for all exercise but a continuing process, subject to periodic reviews in the light of changed circumstances in the organizational structures and additional responsibilities warranting re-evaluation and possible upgrading.