



THE NATIONAL SCHOLAR

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OUR MISSION

The National Scholar is the official news magazine of Academic Staff Union of Universities (ASUU), published with the goal of setting agenda for public discourse on contemporary issues of general interest. Our mission is multifaceted, yet unified by an unwavering commitment to upholding the principles of humanism, academic freedom, promoting intellectual discourse, and advancing the cause of higher education in Nigeria.

At the core of our endeavors lies a steadfast dedication to fostering an environment conducive to rigorous intellectual inquiry and critical analysis. We believe that universities play a pivotal role in shaping the future of our nation, and it is our solemn duty to safeguard the integrity and autonomy of these institutions. Through our pages, we strive to ignite thought-provoking discussions on contemporary issues that impact the academic realm, seeking to influence policy decisions and raise awareness among stakeholders and the general public.

Recognising the power of creative expression in shaping narratives and fostering cultural understanding, our pages are adorned with thought-provoking poems and captivating cartoons that not only entertain but also provoke introspection and critical thinking. We believe that art and literature offer unique perspectives on the human condition, complementing our academic pursuits and enriching our collective intellectual journey.

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Tax Reform and TETFund: ***Don't Cut the Lifeline***

The introduction of four Executive Bills to harmonise tax regimes in Nigeria last year, though necessary, portends serious danger for Nigerian tertiary education if the insidious elements are not exorcised. The bills, which are currently being debated at the National Assembly and across the nation, are: the Nigeria Tax Bill (NTB) 2024, the Nigeria Tax Administration Bill (NTAB) 2024, the Nigeria Revenue Service Establishment Bill (NRSEB) 2024, and the Joint Revenue Board Establishment Bill (JRBEB) 2024. Part X, Section 59 of the NTB, covers the development levy on assessable profits of big companies operating in the country. The Bill specifies some percentages which, over time, are to be reviewed downwards and allocated to the beneficiary agencies starting from 4% in the 2025 and 2026 assessment periods to 3% for 2027, 2028 and 2029 assessment years, and lastly to 2% in 2030 “which shall be solely for the Student Education Loan Fund”.

Between 2025 and 2029, the levies collected shall be paid into a special account and

distributed among the Tertiary Education Trust Fund (TETFund), Student Education Loan Fund (NELFund), National Information Technology Development (NITDA), and National Agency for Science and Engineering Infrastructure (NASENI) at varying percentages until 2030 when NELFund will become the sole beneficiary. TETFund is to receive 50% of the levy in the 2025 and 2026 years of assessment, 66⅔% in 2027, 2028 and 2029 years of assessment, and “0% in 2030 year of assessment and thereafter”.

The existence of TETFund dates back to the Education Trust Fund (ETF) Act of 1993. This was sequel to a negotiated Agreement between the Federal Government of Nigeria (FGN) and the Academic Staff Union of Universities (ASUU) in 1992. The ETF Act was amended in 1998 and 2004 but it was the amendment of 2011 that redirected ETF back to the original demand of ASUU. Before then, the ETF had applied the Fund to all levels of education – from primary through secondary to tertiary – contrary to ASUU's demand

for an intervention agency solely devoted to addressing chronic underfunding and infrastructural deficits in the country's universities, polytechnics and colleges of education. Funds generated through the 2% education tax were spread too thin and what tertiary institutions were allocated was grossly inadequate to arrest the precipitous collapse of facilities and infrastructure. For instance, the Report of the Committee on Needs Assessment of Nigerian Public Universities (CNANU) in 2012 validated ASUU's relentless demands for massive injection of funds to salvage what was left of the country's university education.

The level of decay and deterioration of the teaching and learning environment of the State and Federal universities, as graphically captured by the Needs Assessment Committee, jolted the Federal Government under President Goodluck Jonathan

into agreeing with ASUU to inject a total sum of One Trillion, Three Hundred Million Naira (N1.3 Trillion) over a six-year period (2013-2018). Unfortunately, that Memorandum of Understanding (MoU), like the 1992 Agreement and other Memoranda of Understanding (MoUs) or Memoranda of Action (MoAs) signed thereafter, were more honoured in the breach!

The honest truth is that TETFund has remained the backbone of public tertiary institutions, State or Federal, since 2011. The new federal institutions which are springing up almost on daily basis, including the twelve universities established by President Jonathan in 2012 and others by his successors, rely on TETFund for their take-off and subsequent sustenance. State governors who have not funded one state-owned university have also created additional two or three drawing on the support of TETFund. And it is no exaggeration that many of the country's tertiary educational institutions can truly be called TETFund universities because the iconic structures and facilities sprouting on these campuses in the last ten to twelve years were bankrolled by the Fund.

There is still much to be done to make Nigeria's tertiary institutions the hubs of national transformation and reposition them for regional and global competitiveness. However, with the recent increase of the education tax to 3% from 2%, TETFund is increasingly becoming the

lifeline for restoring quality teaching, learning, research and service in the country's universities, polytechnics and colleges of education. In year 2024, for instance, TETFund allocated a total amount of N1,906,944,930.00 to each university; consisting of N1,656,944,930.00 as Annual Direct Disbursement and N250 million as Zonal Intervention. In the same year, each polytechnic was allocated N1,165,355,235.00, made up of N1,015,356,235.00 as Annual Direct Disbursement and N150 million as Zonal Intervention. Each College of Education was also allocated N1,398,426,282.00, consisting of N1,248,426,282.00 as Annual Direct Disbursement and N150 million as Zonal Intervention. The diverse intervention lines of TETFund – including construction and renovation of structures such as classrooms, offices, laboratories, and workshops; local and foreign sponsorship for staff development; support for conference attendance; book and journal development; and high-impact intervention – have significantly imprinted the Fund across the length and breadth of the country to the admiration of all. Reports also indicate that educational institutions and agencies in some African countries and beyond have sought to collaborate with TETFund and replicate the Fund's model.

TETFund, like every other establishment in Nigeria, is not without its own challenges. However, this does not in any way support the surreptitious

moves to annihilate TETFund. Much of the past industrial crisis on our campuses revolved around opportunities for staff development and infrastructural deficits. The presence of TETFund has done much to douse tensions in this regard and presented tertiary education administrators some assurance of annual capital expenditure budgets in the face of zero allocations from their proprietor-governments, State and Federal. We at *The National Scholar* fully support the position of the ASUU leadership that the President Bola Ahmed Tinubu government should not cut the lifeline to tertiary education in Nigeria. Promoting NELFund at the expense of TETFund, using a tax reform pipeline, is like killing the father to make the son live. We call on the National Assembly not to allow the Tax Reform Bills snuff TETFund out of existence. For to allow it is to take our tertiary institutions back to the dark era.

Biodun Ogunyemi
Immediate Past President of ASUU

The Nigeria Tax Bill 2024 and Its Potential Danger to TETFund: A Call for Decisive Action by National Assembly of the Federal Republic of Nigeria

Emmanuel Osodeke

The Academic Staff Union of Universities (ASUU) has observed with keen interest the ongoing debate on the review of the tax system in the country under a proposed bill tagged, Nigeria Tax Bill 2024, which is currently before the National Assembly. Included in the tax bill is the proposed abrogation of the Education Tax.

ASUU is alarmed by this dangerous and unpatriotic aspect of the proposed new tax regime to wit: that the Education Tax, called Development Levy, used to bankroll TETFund's programmes should be ceded to the newly established Nigerian Education Loan Fund (NELFUND).

ASUU notes with serious concern Section 59(3) of the Nigeria Tax Bill (NTB) 2024 which specifically states that only 50% of the Development Levy would be made available to TETFund in 2025 and 2026 while NITDA, NASENI, and NELFUND would share the remaining percentage. TETFund will also receive "66.7% in 2027, 2028 and 2029 years of assessment" but

"0% in 2030 year of assessment and thereafter".

The far-reaching consequence of the new tax system is that from 2030, all funds generated from the Development Levy will be passed to NELFUND. ASUU finds this development not only worrisome but also inimical to our national development objective because of the potential danger to the survival of TETFund.

While viewing TETFund as the backbone for infrastructural development, postgraduate training and research capacity building in Nigeria's public tertiary institutions in the last one-and-half decades, ASUU is compelled by the circumstance to seriously observe that:

- (i) Taking any percentage out of the Education Tax (Development Levy) to service another agency not known to the TETFund Act 2011 is illegal and should not be allowed to stand;
- (ii) Giving zero allocation of Development Levy to TETFund as from 2030 is a technical way of abrogating the agency;



ASUU President, Emmanuel Osodeke

the purported admonishment that TETFund should seek innovative ways of generating its funds is spurious and illadvised because, as a creation of an Act, the institution dies without the fund;

- (iii) Replacing TETFund with NELFUND is comparable to killing a parent to keep a new born child alive; it is unethical and against the principle of natural justice;

(iv) The impact of TETFund on the campus of every tertiary institution in Nigeria is beyond description; abrogating it will take public tertiary education many years back and undermine the modest gains in repositioning Nigerian universities for global reckoning and transformative development;

(v) Annual supports given to tertiary institutions by TETFund have substantially reduced industrial crises in many tertiary institutions; renovation of old facilities and provision of new ones and opportunities for staff development leading to career advancement have doused labour related agitations on our campuses;

(vi) TETFund impacts not only tertiary-level education, but also the secondary down to kindergarten; it directly and/or indirectly supports the production of quality teachers and different categories of support staff in the entire educational system; and

(vii) The Ghana Education Trust Fund (GETFund) borrowed from the Nigerian experience while some other African countries have recently

visited to understudy TETFund; Nigeria should be improving on the operations and sustainability of the agency, not planning to emasculate or abrogate it.

ASUU has resolved not to stand by and watch the denigration or obliteration of TETFund, which represents a positive testament to our Union's constructive engagements with Nigerian governments since 1992. It is our considered view that abrogating the TETFund Act 2011, by design or default, will be a great disservice not just to education but to Nigeria as a nation.

As a result, ASUU is urging the National Assembly, especially the Senate President and the Speaker of the House of Representatives, to do all within their capacity to protect TETFund from being abrogated under the Nigeria Tax Bill 2024.

Emmanuel Osodeke
ASUU President

Nigeria to Overhaul Tax System with Ambitious Reform Bills

Maria Chinecherem Uzonwanne

Nigeria is poised for a significant overhaul of its tax system as President Bola Ahmed Tinubu transmitted four tax reform bills to the National Assembly on October 3, 2024. The proposed legislation includes the Nigeria Tax Bill 2024, the Nigeria Tax Administration Bill, the Nigeria Revenue Service Establishment Bill, and the Joint Revenue Board Establishment Bill. Together, these bills aim to modernize tax administration and revenue generation. The proposed reforms are the outcome of the Taiwo Oyedele led Presidential Committee on Fiscal Policy and Tax Reforms, which was inaugurated in August 2023.

Key transformations within the proposal include review of the Value Added Tax (VAT) revenue-sharing formula (under the new model, 60% of VAT revenue will go to the state where goods and services are consumed, 20% will be shared based on population, and the remaining 20% will be equally distributed among all states); tax relief for low income earners specifically for those earning less than 800,000 Naira per annum, and small businesses with turnovers below 25 million. Also, within the proposed reforms is the provision to tax digital assets as well as the harmonization of other deductions on companies' profits into one, to be referred to as development levy.



President Bola Tinubu

While expressing their support for the reforms and emphasizing the importance of modernizing Nigeria's tax system to enhance fiscal stability and align with global best practices the Nigeria Governors' Forum (NGF) called for caution in regards to some components of the Nigeria Tax Bill 2024. They advocate against increases in VAT and Corporate Income Tax rates to protect economic stability, and endorsed a revised VAT sharing model (30% based on derivation, 20% based on population, and 50% based on equality). The NGF also put a case against the terminal clause for TETFund, NASENI, and NITDA in the sharing of the development levies in the bills. These were contained in a communique issued on 16th January, 2025 after the NGF's consultations and engagement with the Presidential Tax Reform Committee.



Chairman of the Presidential Committee on Fiscal Policy and Tax Reforms, Taiwo Oyedele

The Academic Staff Union of Universities (ASUU) had also raised concerns about the proposed annulment of the Education Tax in the proposed legislation before the National Assembly. The ASUU President, Comrade Emmanuel Osodeke in a press briefing on the 12th of December, 2024, observed that the aspect of the proposed new tax regime seeking to replace Education Tax with Development Levy and consequently denying TETFund of funding from 2030 is dangerous and unpatriotic. ASUU noted this move to be inimical to the nation's development.



ASUU President, Emmanuel Osodeke

The success of the tax reform hinges on addressing regional concerns, fostering economic self-reliance among states, and ensuring transparent implementation. Open dialogue among stakeholders, including the academia, state governors, and other citizens, is crucial for realizing the vision of a fair and effective tax system that promotes sustainable economic development for Nigeria.

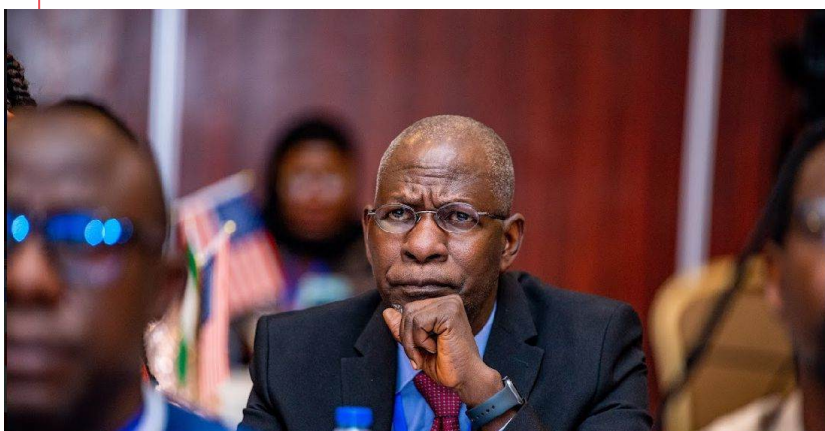
Maria Chinecherem Uzonwanne is from the Department of Economics at the Nnamdi Azikiwe University, Awka.

INTERVIEW

Navigating Nigeria's 2024 Tax Reforms:

A Deep Dive with Ezekiel Gomos

“ *In the wake of President Bola Ahmed Tinubu's move to introduce sweeping tax reforms in Nigeria, the Founder and Executive Director of Jos Business School Mr. Ezekiel Gomos, OFR shares his insights on the Nigeria Tax Bill 2024. With an eye on simplifying the country's tax landscape, Gomos delves into the potential benefits and pitfalls of the proposed changes - from tax exemptions for startups to the controversial VAI redistribution formula - offering his position on how these reforms could reshape Nigeria's fiscal future.*



Ezekiel Gomos

TNS: *On October 3, 2024 President Bola Tinubu transmitted four tax reform bills to the national assembly; the Nigeria Tax Bill 2024, the Nigeria Tax Administration Bill, the Nigeria Revenue Service (Establishment) Bill, and the Joint Revenue Board (Establishment) Bill. This is coming early into his administration. In your*

opinion why has the President given such priority to tax reforms?

EG: *Firstly, this was part of his campaign manifesto. It was one of his priority areas in the renewed hope agenda. I think it is only fair that he begins implementing what he said he will do. Then, if you have been in Nigeria, you would*

INTERVIEW

understand and appreciate the fact that there have been a series of past efforts to reform the country's tax administration landscape. There have been complaints especially, in terms of multiple taxation. People and businesses have complained of being taxed severally.

Secondly, there has been the complaint of multi-layer tax system, that is, tax at local government, tax at state and tax at federal. So, all those gamut of challenges would require any president who is a serious-minded reform president to tackle the issue of tax and taxation as a serious fiscal priority. Nigeria is one country where you find several taxes and tax laws existing side by side, from state to state. There are at least 11 taxes applicable to businesses. At the last check, there are over 20 tax laws existing in the country. What the president has done is to repeal several of them, about eleven and amend about 13 others to simplify and consolidate tax into one simple rule. I believe that informed the president's priority for tax reforms.

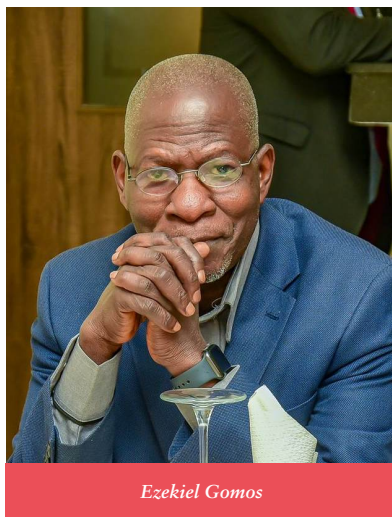
TNS: So, one may say the tax reforms are aimed at harmonizing tax rules in Nigeria...

EG: Yes, that is very important for the sake of the ordinary person or lawyers. To advise someone on tax, you have to keep about 25 different laws in your office. That is really cumbersome. Compare that to having just about two or three, you can easily flip through

them and see what the provisions are. The multiplicity in the current tax laws is a big challenge. So we hope this kind of reforms would be also easy on the taxpayer.

TNS: The Nigeria Tax Bill is said to reduce the tax burden in most cases for individual taxpayers. Specifically, personal income tax rates are said to be progressively reduced, with low-income earners being exempted from paying tax or paying reduced rates compared to the current rates. What do you make of this reform?

EG: On the surface, it looks very generous and very kind and very considerate. However, if you look deeper into this portion of the bill the contrary is the case. With the current minimum wage pegged at 70,000 naira, multiplying



Ezekiel Gomos

70,000 naira by 12 gives you 840,000 naira per annum, meaning that nobody earning the current minimum wage will be tax-exempt. So in the real sense, the exemption does not include people earning minimum wage.

Let's get it clear, if you were to be paid the old minimum wage you would be excluded from paying personal income tax according to the bill. But, that is not the case, once you are on the new minimum wage band of 70,000 naira and above, the tax net will catch you. So the only people that will be exempted are those earning less than the minimum wage, and if you earn less than the 70,000 naira minimum wage, you are most likely to be in private employment. Because of that, the new tax law will not be pro-poor for government employees, because they will still be taxed since they're earning above 800,000. Under the new tax law they will be taxed at 15%. A lot of the proponents of the new tax law say, oh, the proposed tax law is pro-poor forgetting that there is a new minimum wage on ground. The only people that will benefit from this are actually people in private sector who may not benefit from the new minimum wage, if they are earning below 800,000 naira per annum.

TNS: Sir, if your input was sought, would you have suggested the exemption of low income earners in the employment of government?

EG: Because tax is an obligation and it makes people to be responsible, I would have said you do not exclude as such. When you bring in exclusive clauses, people juggle with it. Rather than doing that, you give them some relief. I would suggest relief in the form of a lower tax rate and say 5%

so they feel responsible, at least to their state. That would have been my suggestion if my input was sought.

TNS: There is another aspect of the Nigeria Tax Bill 2024 that seeks to exempt all employees of start-ups and technology-driven service providers from income tax. What is your take on this?

EG: It's interesting. I like that provision because it aims to drive technology and startups. In this sense it is very beautiful but, the problems come in the definitions. When you come to implement a law like this, how do you define a technology-driven company? When does someone stop being a startup? So, it leaves room for people to exploit it. But the intention is very beautiful. This should encourage people to start businesses. You also want to encourage people to be technology-driven because that's where we're going. I think that is very good.

Unfortunately, in another portion of the bill (from 2030), the National Information Technology Development Agency (NITDA) would not be funded by tax deductions. I don't know where they will fund it from, maybe from budgetary allocations, which we know is notoriously horrible in Nigeria. So on the one hand, you are trying to develop technology by encouraging individuals/businesses, and on the other hand, the agencies that propel this development will not be funded. That is one critical problem that we are going to see - you give with

your left hand and take it away your with right hand.

TNS: The Nigeria Tax Bill is also said to exempt small businesses whose annual turnover is below N25 million from paying profit tax and progressively reduced the top rate profit tax paid by larger companies from 30% to 25%. What implication would this have on businesses in the country and the economy as a whole?

EG: This is one of the best provisions in the bill. Currently, even if you don't even make a profit at all, you must pay 1% of your turnover as tax, which is strange. That means even if you are making a loss, you must pay 1% of your turnover. That's already punishment for loss. Then, 30 naira is taken as tax for every 100 Naira you make. So you have only 70 naira left to pay dividends or to reinvest. Also, you pay 2% as education tax. So there are so many other taxes. Businesses have been crying that a lot of their profit is taken as tax. So this aspect of the bill is good. The 30% tax rate is one of the highest in the sub region. It is good that government is trying to reduce the tax burden on businesses. Nonetheless, I view the 25 million naira turnover for small businesses as inadequate because, this will only favour micro businesses. 25 million naira in a year translates to about 2.2 million naira per month. If a business is making only a little above 2 million naira in a month, that's really tough. It must be a small or micro business. The threshold should be 30 million naira. 25

million naira is just about \$16,000 and most of our businesses rely on imported inputs. With the current rate of inflation, the 25 million naira threshold does not make sense anymore. Yes, the intention is very good but, if I am a legislator looking at this bill, I will say, push it to 30 million naira or 35 million naira so as to accommodate more small businesses and encourage them.

TNS: The case above, is it similar to the case of personal income tax?

EG: Yes, exactly that. Businesses that will benefit from the exemption might not be as many as we think, because inflation has really made 25 million naira not worth much. Actually, the 25 million naira referred to is the turnover, not even the profit. You can imagine that even a small shop selling provisions can have 2 million naira turnover in a month. The amount should be increased. In fact, some will go for 50 million naira. 50 million naira turnover would be better than the 25 million naira.

TNS: It seems a major intention of the reform bills is to capture more people into the tax net...

EG: Exactly. For instance, one of the key reforms - the most brilliant - is the fact that individuals that earn income from say, rent or have any business would be made to pay tax. If I am a landlord with three houses and my tenants pay rent of 3 million naira or 5 million naira per annum in each of 10 flats that would be



Ezekiel Gomos

50 million naira per year, I get to pay tax. The tax bill has made a tiny provision somewhere that not many people might have seen. Every bank must report to the tax authorities anybody earning above 25 million naira. Once an individual's income is up to 25 million naira in a year, banks are obligated to report such persons to the tax authorities, and you must pay 25% of that as tax to the government. So whether you are renting out a house, selling plots, a commission agent, a transporter, you will be required to pay tax if you earn up to 25 million naira per annum.

I have a neighbor who is a landlord with about 12 houses in town, and none of the houses goes for less than 5 million. He makes about 60 million naira a year. Whenever he requires tax clearance, he goes and pays the minimum. Such a person should be made to pay more tax than even a civil servant who earns 2 million naira in a year. The new tax bill captures such people. So, the aim of the tax bill is to bring more people into the tax net that were not paying tax before.

TNS: The tax bill provides a gradual increase in the VAT rate from the current 7.5% to 10% in 2025, 12.5% in 2026, 2027, 2028, and 2029, and pegged at 15% from 2030. What implication will this have on the poor?

Well, the price of goods will reflect the increase. Naturally, it will impact not just the poor but everyone who goes to the market to buy VATable goods. Prices will increase. I have always thought that the VAT rate in Nigeria is one of the lowest in the sub-region. We have a low VAT rate. I won't lie to you, but the problem is in applying it. Many times it is the low-income people who feel the impact more, because their income cannot fetch them much - inflation has eaten up other parts of their income. Nonetheless, increasing the VAT rate to 15% is okay. I do not have too much quarrel with that. You know, it is a consumption tax, so if you do not consume you do not pay.

TNS: Some controversies have arisen from the VAT derivation formula contained in the Nigeria Tax Administration Bill. What seems to be the bone of contention?

EG: There has been considerable controversy surrounding this issue not merely a few instances. Describing it as some controversies minimises its seriousness. This aspect of the bill, without question, is the most contentious. The entire controversy arises from two areas. One, a lot of people have not read thoroughly the whole tax reform bill, because it's very bulky. 400 pages is not an easy document to read, so because many people have not read through it they do not understand some of the provisions contained in the reform bills. The Nigeria Tax Bill 2024 changes the sharing formula of VAT revenue. Currently, 50% of the collections from VAT are shared on an equality basis; population and size. That means that big states like Kano and Kaduna will get quite a chunk of the VAT revenue. Now that will change to derivation. One problem with the current setting is that the sharing of VAT revenue is attributed to the source - where the VAT came from. So, since most of the companies (headquarters) are based in Lagos therefore, it will get most of the VAT revenue. Take for instance, the headquarters of most banks, Telcos and other companies as such are based in Lagos. Therefore, Lagos seemed to have been the big beneficiary of VAT. In the tax bill, it is not so much where the headquarters is but where the VAT came from. Up to 60% of VAT revenue will be shared based on this derivation. The northern governors have picked a hole with that. Now, what are those things that are derived from the north which

are VATable? Most of the states in the North are agrarian and food is not VATable. The yams produced in Benue are not VATable but, when they are processed in Lagos into the yam flour, Lagos will get the benefit and not Benue, So the northern governors have said, wait a minute, yes, you are saying it's derivation. But this derivation thing, a lot of what we produce is not VATable. It will still go back to those states that are economically advanced. So states in Nigeria that are industrialized will get virtually all the VAT money.

People do not seem to get that point. Okay, I grow grains and grains are used by the breweries to make beer. Where is the beer made? It is in Lagos. So I grow the grains and the man in Lagos gets the VAT, because selling grains does not attract VAT since food items are exempted and this is the base of the North. So, even if the so called derivation favors every state, in the short run, it will only favor the industrialised states. However, in the long term, if they start establishing industries that process these goods, they will benefit. So that is the kind of argument that has arisen from the new derivation being proposed. But, the first argument is the one related to removing population and size from the sharing formula. Of course, there's hardly any small state in the north in terms of population. They are highly populated so, they see all that being wiped off, and are being replaced with a new formula that does not seem to give them what they used to get. On the surface, people say, oh, you

will get more. But in the short run, they won't get much. I feel that is where the controversies lie. So legislators who are handling this bill should study that part very well. They can easily be carried away by saying it is no longer based on attribution. But, what is it being replaced with?

TNS: In your own opinion, what are the pros and cons of the VAT amendment?

EG: Before I respond to this, there is a part of the bill that stipulates that 5% of the VAT revenue will be for equalization but, in my opinion that is small. I would have preferred the case where in the short run, say the first two to three years of this law, 30% is set aside for equalization then, it can gradually be reduced to 20%, and next to 15% and finally 5% within a five years period. It will be tough for states to adjust. Dropping the percentage for equalization over a period of five years would allow states to prepare for it and develop VATable products. That should solve the problem, rather than just dropping it to 5% immediately.

The advantage of this amendment to VAT sharing formula is that, states that were hitherto not industrialized will seek to become industrialized. So part of the advantages would be that states that were hitherto not industrialized, will be industrialized and develop economically. For example, Plateau state instead of relying purely on selling unprocessed potatoes can insist that it is processed here. Benue state

instead of selling raw yams can do some processing and earn the VAT.

The likely problems to be encountered especially in the north have to do with poor documentation. A lot of the businesses in the north are not documented. You find somebody selling goods worth 5 million naira without issuing an invoice or receipt. So how do you now charge VAT since there is no invoice and no receipt?. Compare that with a transaction of the same amount in the south where an invoice and a receipt will be issued. Trade and merchandise business in the north is not documented. How do you then charge VAT on undocumented businesses? That is one of the quarrels the northern governors have with the proposed VAT derivation formula. It will exacerbate regional inequalities. I see that happening.

TNS: Within the tax reforms, the Nigeria Revenue Service replaces the Federal Inland Revenue Service. Likewise, the Joint Revenue Board is to succeed the Joint Tax Board. What do you think is the idea behind this?

EG: Well, I think it is just to improve the administrative structure of the tax authority. The tax bill in section 202 makes this law supreme to all other tax laws in Nigeria. So it is not just federal but Nigeria. The implication is that state laws on tax should subsume to that at the national level. By calling it Nigeria Revenue Service, you cannot come and say, well, that is for the federal government. My state is

making my bills. Presently, there are aspects of certain economic activity that are on the concurrent list. By that states and the federal government can both make laws. Lagos State has been taking the federal government to court on many issues, like gambling, gaming, lottery, and hotel charges, and they have been winning the cases because the constitution gives them the power to make such laws, to regulate those businesses, just like it gives the federal government power to do same.

Unless that Section of the Constitution is amended, the tax bill will run into problems, because how do you now prevent states from making tax laws and call your own tax law supreme? That is part of the reason for changing it to a Nigeria tax bill to enhance the supremacy of the new laws. Calling it the Nigeria Revenue Service is actually part of the effort to enhance its superiority.

TNS: Nigeria operates a federal system of government shouldn't there be some form of devolution of powers to allow states to make their own tax laws?

EG: That is why I said there might be some constitutional challenges down the line, because if some aspects of taxation or business regulation are on the concurrent list, it means that states have powers to regulate activities and enact laws. To avoid such conflicts the portion of the constitution will have to be amended.

TNS: The new tax reforms also seeks to establish the office of the tax ombudsman. What

does this portend for the Nigerian taxpayer?

EG: An ombudsman generally is like a complaint office. If you feel you have been unfairly treated by the tax office, you can go to the ombudsman to report your complaints. The ombudsman is expected to intervene and mediate in that process. So it is good. Currently, what we have are the tax tribunals. The tax bill is silent on the tax tribunals unless, if I did not see that probably because I did not read all of it. The tax tribunals were established on a zonal basis, where if you raise an issue or there are disagreements the tribunal experts would adjudicate. The ombudsman is supposed to be more flexible because the tribunal is like a court. The ombudsmen can mediate so that not everything goes to court.

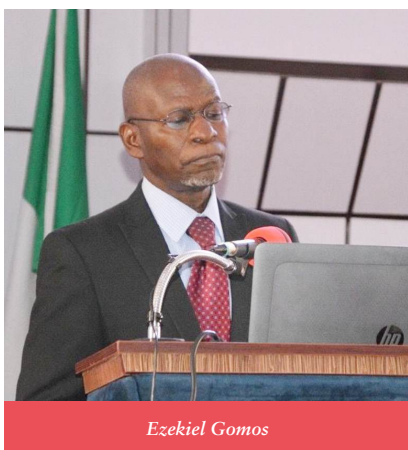
TNS: The Nigeria Tax Bill 2024 seeks to repeal 11 laws/enactments and amend 13 other laws. Among the existing legislation that will be amended is the Tertiary Education Trust Fund (Establishment) Act. In the Bill, TETFund shall only get 50% of the Development Levy in 2025 and 2026. In 2027, 2028, and 2029 TETFund will get 66.7% but, in 2030 and thereafter, it will get 0%. TETFund is a brain child of ASUU that has served to fill the gap in infrastructure in tertiary institutions across the country as well as provide funds for training and research. ASUU finds this section of the bill as a plan to emasculate or abrogate TETFund. What is your take on this?

EG: Before I comment on the TETFund aspect, let me say that a brilliant innovation in the Nigeria tax bill 2024 is the desire to match all the individual deductions into one Development Levy. However, the distribution of development levy is the problem. I think it is reckless, forgive my use of that word, to expect that budgetary allocations alone should fund tertiary education in Nigeria because the rate at which new tertiary institutions are springing up is unprecedented. Every day you wake up there is a new tertiary institution being established by the federal government and states governments even when the existing ones are lacking in ordinary infrastructure. So the penchant to establish new schools is not matched by the zeal to allocate and release funds for their development. TETFund has been a critical intervention in that regard, and it is reckless to allocate zero amount from the development levy without assurance that budgetary allocations, which are notoriously poor in Nigeria, will make any difference.

Nonetheless, my argument is that, why would it be only companies that should pay for the development of universities? Why should companies be 'punished' for the development of universities? Are they the only ones who benefits from tertiary institutions? Why should that be a burden on companies? For those of us who are in the private sector, making a law that stipulates 2% of your tax to go to tertiary education,

always felt like companies were singled out for the sin of government and made to pay for tertiary education. However, that has not stopped me from admiring what TETFund has done in public universities, polytechnics, and colleges of education in Nigeria. I have admired it, and I strongly believe that it is money well spent, because if not for TETFund, we would have been worse. It would have been a pathetic situation.

It will be unwise to give a zero allocation of the development levy to TETFund from 2030 rather, the percentage may be reduced but not to make it zero. If I am a legislator, especially from the education committee, or from any other committees, I will insist that this provision should be abrogated. We cannot just wake up and in five years, expect budgetary allocation to education in Nigeria to magically improve, unless you now say, look, universities must be allowed to charge fees commensurate with physical development. If that is done, of course, you would drive people out of universities because parents cannot afford it, and NELFUND cannot substitute



for it, because, first, is not meant for everybody. Not everyone qualifies for a loan from NELFUND. Second, NELFUND is a loan, meaning that you are perpetually enslaving them into the future. In America, you find people who have been working for 20 years still owing student loans that they took when they were undergraduates and some of them with so many loans that affects their lifestyle. NELFUND is not a solution, rather it is a stop gap measure so it should not, therefore continue to receive the money meant for intervention in tertiary education. If I were a legislator, I would rather change that portion and say, NELFUND can get funded, yes, but TETFund should not be given zero. That is a no for me.

TNS: Just out of curiosity, what strikes you the most about the tax reform bills?

EG: What strikes me the most is the courage to even try it. It is something that has been on the table for some time. Many governments have tried it, so many past administrations have tried to simplify, harmonize and unify tax administration in Nigeria but they did not get it right. I commend the Taiwo Oyedele committee for its diligence in trying to do this. The courage to do this and the thought to have one single legislation consisting of four laws that could change the entire taxation landscape in Nigeria strikes me the most. The devil of course is in the details because I do not agree with every portion of the bill but, I

admire the courage to push it through.

My only worry is that we are pushing it through a process where people may not have read it thoroughly. You know what? It is like we are trying to rush it. I mean, a 400 pages document is not a simple document to read and understand especially for someone who does not know much about taxation, some of the wordings are very technical that will require experts to sit to make sense of it. I sympathize with our senators and members of the House of Representatives who may not have the time and the capacity to understand some of the technical jargon, and they are the ones who will pass this bill. My point of concern is that we are putting the future of this country into the hands of people who may not have sat down to read all of it, even though some may have read it. I would commend those who have read it. They should read more and engage experts to help them decipher it. They can organize town hall meetings and get people's views. I expect that by now, Senators and members of the House of Representatives should organize Focused Group Discussions to hear peoples' views on this. I will recommend it to my senator. This way he will be well equipped for the debates on the tax bills.

TNS: Do you have any other thoughts for us?

EG: Well, if we do want to reform the economic landscape in Nigeria, we should do more consultations. The tax reform

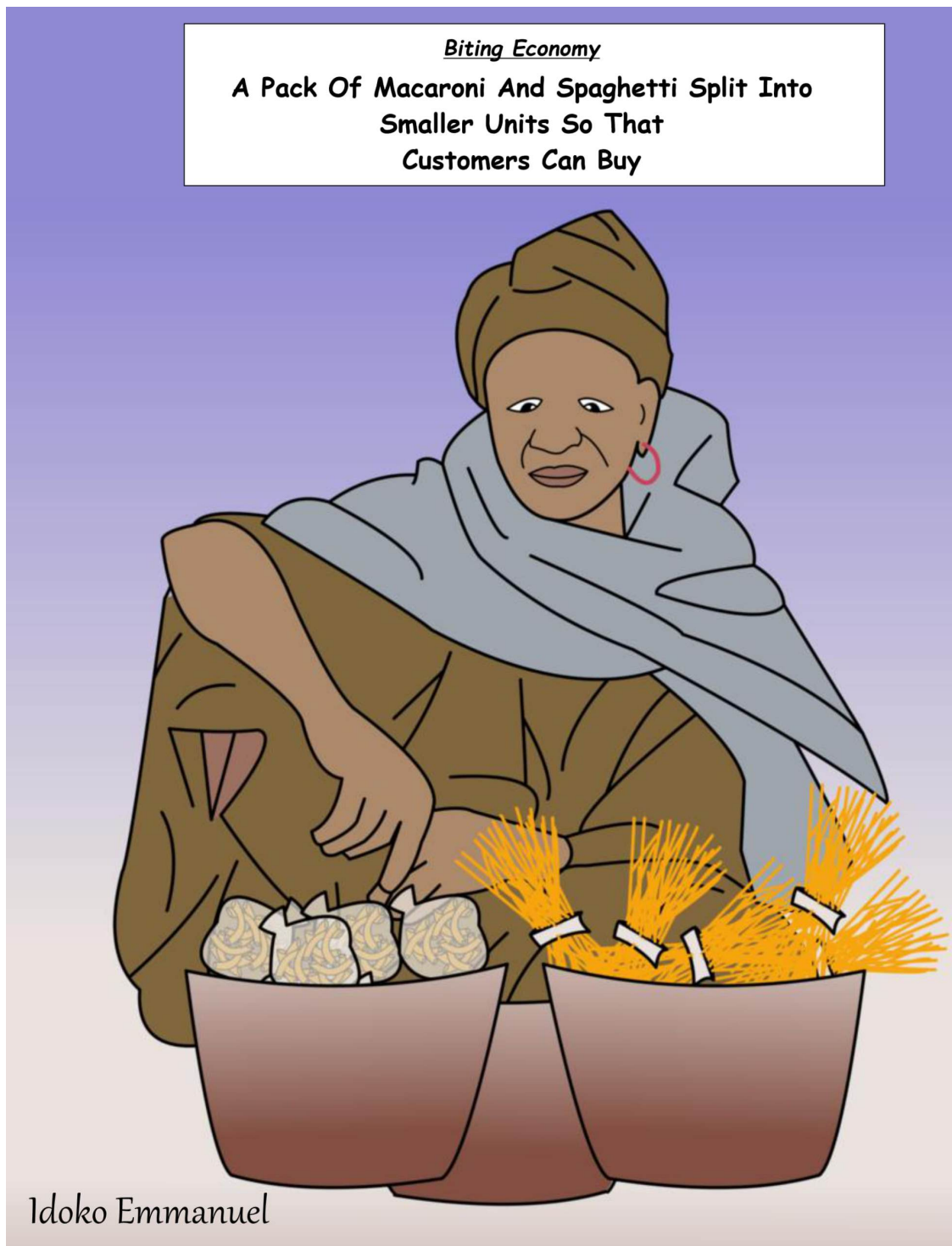
bills before the National Assembly are suffering from a lack of consultations. There are 200 million plus Nigerians, you can get very brilliant ideas from them. Yes, the Oyedele committee did their consultation but, I feel more consultations can be done. The

truth is that our country needs a lot of reforms; whether it is education reforms or land reforms. However, people will always resist a reform but if they are properly enlightened on them and you give them reasons why the reforms are being done and the benefits of

the reforms people will understand it.

TNS: We are very grateful to you for sharing your thoughts on the 2024 Tax Reform Bills.

EG: You are welcome.



Between the Followers and the Leaders: Africa's Development Dilemma

Godwin Ode



When Nigerian security forces opened fire on peaceful protesters at the Lekki toll gate in 2021, they didn't just end innocent lives – they demonstrated the stark reality of power in modern Africa. The protesters, armed only with flags and solidarity, faced down bullets. What is their crime? Demanding better governance and an end to police brutality. This brutal response to citizen activism isn't unique to Nigeria but Across Africa, from Khartoum to Kinshasa, we've seen the same story play out. When citizens demand change, they're met with tear gas and bullets rather than dialogue and reform. It's fashionable in

certain circles to blame Africa's development challenges on "bad followership." The argument goes that if only citizens were more engaged, more determined, or more united, they could hold their leaders accountable. This view, popular among political elites and their apologists, conveniently ignores a fundamental truth: the massive power imbalance between Africa's leaders and their citizens.

Look at Nigeria today, our citizens have tried every peaceful tool in the democratic playbook. They've leveraged social media campaigns, staged peaceful protests, and attempted civil disobedience,

yet what happened during the End SARS protests of 2021 and the End Bad Governance demonstrations of 2024. The government's response wasn't dialogue or reform, it was bullets and bloodshed. The weapons of change that citizens supposedly possess are media advocacy, civil disobedience, peaceful protest, and even revolution – are systematically neutralized by those in power. When journalists criticize government policies, they face harassment or worse. When workers strike, they're threatened with job loss in economies where unemployment is already devastating. This brutal response to citizen activism mirrors what we see in Nigeria's education sector. When university unions demand better funding and infrastructure, they're met with threats and shutdown orders rather than meaningful dialogue. The Academic Staff Union of Universities (ASUU) spent eight months on strike in 2022, yet the fundamental issues plaguing higher education remain unresolved.

Meanwhile, our leaders wield enormous constitutional powers with little effective oversight. They control national resources, command security forces, and shape institutions to serve their interests rather than the public good. In many African countries, they've perfected the art of using our diversity – ethnic, religious, and linguistic – to divide and rule, turning potential strength into perpetual weakness. The transformation of Singapore under Lee Kuan Yew, or Rwanda's progress under Paul Kagame, shows what determined public-spirited leadership can achieve. These examples reveal an uncomfortable truth: while both good leadership and active citizenship matter for development, the primary catalyst for transformation is always leadership. This isn't an argument for passivity. Citizens must continue to demand better governance and resist oppression. But let's be

clear-eyed about where the primary responsibility for Africa's development lies. It rests squarely on the shoulders of our leaders, who have the power, resources, and constitutional authority to drive change. The path to Africa's development doesn't require new theories or complex solutions. It requires leaders who serve the public interest rather than their own; who unite rather than divide, who build rather than loot. Until we have such leadership across our continent, all the "good followership" in the world won't bridge the development gap between Africa and the rest of the world.

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Preserving Academic Hierarchy: Balancing Ambition with Traditional Values in Nigerian Universities

Ogo Ogo

The Nigerian university system has long been revered as a bastion of knowledge, cultural values, and societal transformation. However, a disturbing trend has emerged in recent years that threatens not only the traditional fabric of academic culture but also the very essence of mentorship and professional development. The growing phenomenon of junior academics contesting positions against their senior colleagues represents a significant departure from the time-honoured principles of respect, mentorship, and orderly progression that have historically characterized Nigerian academia. This troubling development manifests in various forms; from direct competition for administrative positions to subtle undermining of established hierarchical structures. While healthy competition and ambition are essential elements of academic growth, the current trend goes beyond mere career advancement to reflect a deeper erosion of cultural values that have traditionally governed professional relationships in Nigerian institutions.

The root causes of this phenomenon are complex and multifaceted. Economic pressures, coupled with an increasingly competitive academic environment, have created a situation where career advancement often takes precedence over professional etiquette. The influence of western individualistic values, while beneficial in many aspects, has sometimes been misinterpreted to justify the abandonment of traditional respect for seniority. Additionally, the rapid expansion of universities in Nigeria has created numerous opportunities for advancement, sometimes leading to premature ambitions among junior academics.

The impact of this trend extends far beyond individual careers or departments. When junior academics bypass the traditional progression pathways, it disrupts the delicate mentorship ecosystem that has historically ensured the transmission of both academic knowledge and professional values. Senior academics who should be focused on nurturing the next generation of scholars instead find themselves drawn into

unnecessary competitions with their mentees. This situation creates tension, erodes trust, and ultimately compromises the collaborative environment essential for academic excellence. Moreover, this disregard for seniority often results in a breakdown of the institutional memory and wisdom that senior academics possess. Years of experience in navigating academic, administrative, and institutional challenges cannot be replaced by mere academic qualifications or ambition. When junior colleagues prematurely assume positions of authority, they may lack the maturity and experiential knowledge which are necessary ingredients for effective leadership.

The consequences of this trend are particularly evident in the quality of academic leadership. Effective academic administration requires not just technical competence but also the wisdom that comes from years of experience. When junior academics leapfrog their seniors into leadership positions, they often struggle with the nuanced decision-making required for institutional governance. This can lead to poor policy

implementation, strained relationships within departments, and ultimately, a decline in institutional standards. Another significant impact is the disruption of the mentorship chain. Traditional academic progression allows for a natural transfer of knowledge and skills from senior to junior colleagues. When this chain is broken, younger academics miss out on valuable guidance and wisdom that could shape their professional development. Furthermore, this disruption creates a precedent that may encourage subsequent generations to further disregard hierarchical structures, perpetuating a cycle of professional discourtesy.

The solution to this challenge requires a multi-faceted approach that addresses both structural and cultural aspects of academic progression. Universities must establish clear guidelines for ascension and also ensure compliance of same for career advancement that respects both merit and seniority. These guidelines should create a balance between recognizing individual achievement and maintaining professional hierarchy.

Traditional values of respect and deference to experience should be neatly explicitly incorporated into institutional policies and professional development programs. Mentorship programs should be formalized and strengthened to create stronger bonds between senior and junior academics. These programs should emphasize not just academic development but also professional ethics and

cultural values. Senior academics should be encouraged and rewarded for their mentorship roles, while junior academics should be guided to understand the value of patient progression through the ranks. Professional development workshops and refresher seminars/trainings should include modules on academic ethics, professional relationships, and the importance of maintaining hierarchical structures in academic settings. These sessions should help younger academics understand that their long-term success depends not just on their individual achievements but also on their ability to maintain professional relationships and respect institutional values and standards.

University administrators must also play a crucial role in addressing this challenge. When making appointments to positions of authority, they should consider not only academic qualifications but also experience, institutional knowledge, and professional maturity. Clear progression pathways should be established and communicated to all academic staff, with emphasis on the importance of gradual advancement through the ranks. The academic community itself must take collective responsibility for preserving professional values. Senior academics should actively engage in mentoring their junior colleagues, helping them understand the importance of patience and respect in academic progression. Junior academics, in turn, should recognize that their long-term success

depends on building positive relationships with their seniors and learning from their experience.

The way forward requires a delicate balance between maintaining traditional values and accommodating legitimate career aspirations. While ambition and excellence should be encouraged, they must be pursued within the framework of professional respect and established hierarchical structures. Universities must create environments where junior academics can grow and develop their potential while maintaining appropriate deference to their senior colleagues.

Addressing the challenge of disrespect for seniority in Nigerian universities requires a return to core academic values while adapting to contemporary realities. By reinforcing traditional hierarchical structures, strengthening mentorship programs, and establishing clear progression pathways, universities can create an environment that promotes both excellence and respect. The future of Nigerian academia depends on successfully maintaining this balance, ensuring that ambition and achievement are pursued within the context of professional courtesy and respect for experience and seniority.

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The Struggle for University Funding: ASUU's Fight for TETFund and the Threats of Tax Reform

“ In this revealing interview, ASUU Trustee, Professor Abdullahi Sule-Kano interacts with Lamara Garba on the struggle for university funding: ASUU's fight for TETFund and the threats of tax reform. Prof. Abdullahi Sule-Kano recounts the history behind the creation of the Tertiary Education Trust Fund (TETFund), its original purpose as an intervention fund for Nigerian universities, and the ongoing struggles over its management. With the recent tax reform proposals threatening TETFund's future, the interview probes the implications of such changes and the broader dangers they pose to Nigeria's educational system.

which meant we had a budget deficit in the universities. It also coincided with the period of military rule precisely, in 1992 during Ibrahim Badamasi Babangida's time as Head of State of the Federal Republic of Nigeria.

ASUU was in a very long battle with the government as to funding, and of course the Union was resisting the tendency that universities should charge fees to generate revenue to manage themselves. That strike was very dramatic because at the end of the day it was clear to the government that it was better to look for alternative solutions. ASUU always made it clear to the government that as a union of

TNS: The establishment of the Tertiary Education Trust Fund (TETFund) emerged from ASUU's historic struggles. Can you take us through memory lane?

S-K: TETFund is part and parcel of the history of the Academic Staff Union of Universities (ASUU) struggle for funding tertiary education in Nigeria precisely, the universities. It began at a point when the Union realized that governments were shrinking the budget for education,



Abdullahi Sule-Kano

scholars it is our responsibility to think for solutions. If they could listen to us, there is a possibility that we could find a way to resolve this matter. So we were challenged that if we did not want the government at that time to institute tuition fee charges to students, we should provide an alternative and that alternative thinking was what led to the evolution of the Tertiary Education Trust Fund. But at that time, the position of the government was that, having listened to us and having realized that the suggestion made was a viable one, the government then expanded it to include secondary and primary schools. We did not object to that however, we warned that if you extend this money to the lower levels, the money will be thinned out over time.

The whole essence of the fund is an intervention fund. Intervention fund means that at every budget year, if what has been budgeted to the universities in their allocation is short of what the university needs for their running cost, the difference should be taken from the tertiary education trust fund to balance the budget and that was the principle. Since we did not object to the fund catering for secondary and primary schools, the Education Trust Fund (ETF) as it was called then, started working and the impact was seen from the university down to primary schools. You could see at that time classrooms being built, some facilities were tagged ETF and so on.



Abdullahi Sule-Kano

Subsequently, it became clear that what we said in terms of the fund being thinned out became manifest to the government and as a result of that, we had to go back to the original thinking of Tertiary Education Fund (TETFund). But, going back did not mean that we went back to the original principle entirely because the practice where money from TETFund was allocated for projects instead of as an Intervention Fund continued. That in itself, set us up for another struggle in the management of the fund. As part of the struggle at its most intense period, the government removed ASUU from being a member of the board of TETFund. Since that time up to today, we do not have representation on the board. So essentially the board now does what it wants, take decisions, shares the fund to universities and of course do many other things that we objected to.

TNS: In your opinion, how well has TETFund fulfilled its objectives?

S-K: Well, as I said earlier on, fundamentally TETFund is supposed to be an intervention fund. That idea of an intervention Fund has been shelved aside by government. If they follow the principle of an Intervention Fund, the implication would be that the principle of budgeting in the university system will be maintained. Universities should be allowed to do their budget through the National Universities Commission and the government will allocate money and the difference will come from TETFund.

We have expressed our resentment to this issue as the principle is not being followed. Apparently, the government has turned a deaf ear to it and they continued with the way they are allocating the fund, which at a point in time actually generated crisis between the union and government. I could recollect that at the critical point of that resentment, we uncovered the fact that certain amount of

money from TETFund were missing but in our crude way, we said the money was stolen, and of course to get such a matter investigated became a serious problem. We thought at that time, that if we got the EFCC involved (at the time EFCC was just coming into existence as a new institution) they would go and find out and see what ASUU was alleging, whether it was true or not. Unfortunately, EFCC turned us down and dismissed the whole thing as a rumour. We alleged that 60 billion naira disappeared from TETFund and such a huge amount could be seen like a fairy tale but we stood our ground. However, the EFCC boss dismissed our allegations without setting up a preliminary investigation to ascertain whether it was true or not. ASUU was blackmailed as spreading rumours and asking how such amount will be missing in an account of a government institution. But we didn't give up.

In the spirit of Unionism, we proceeded to the office of the then Inspector General of Police and presented the same complaint. The Inspector General of Police invited in our presence a Commissioner of police in the headquarters, a lady, I cannot remember her name. He presented the issued to her and indicated that we are proposing to explore the possibility of generating a prompt information report regarding this matter. Just about a month after the assignment was given to her she returned with a report that some money had been missing from TETFund coffers. Unfortunately, the

investigation could not go further except the visitor to the universities give a further directive for that. We said, well, as far as we are concerned, we are not even asking him to go ahead on investigation. What we wanted was the information report to prove whether some money has been missing or not and that has been proven.

For the next level, we moved to the national assembly first, to the Senate, and complained. The chairman of the Senate Education Committee was our former colleague, Professor Quadri. They said they would investigate and of course we trusted that they would investigate. But after they started the process, we were disappointed that the matter was abandoned and we were angry because we thought somebody who was actually from the system would help us lay our hands to the true side of the extent to which that damage was done.

Given that the Senate Committee abandoned the investigation, we went to the House of Representatives. At that time, Ghali Na'Abba was the speaker of the House of Representatives. We laid our complaints on his table and he said he was going to investigate it. In our presence, he invited the chairman of the House of Representatives Committee on Education, Garba Shehu Matazu. The assignment was given to him by the speaker and indeed he promised that the committee would be given all the necessary support to establish whether some funds have been missing in TETFund

or not. Although we observe from afar, the committee perform commendably at the onset, because there is a clear evidence that they collected as much data as they could and the committee went to the point of even writing the report on that scandal. But at the end of the day, to our dismay, that report could not be tabled to the assembly. People were threatened. In fact, some of the people who worked in the committee at that time were identified as supporters of ASUU as they were never allowed to return to the House of Representatives and that is how that matter disappeared. We believe that any government that is interested in fighting corruption in Nigeria should dig into that matter and find out the history of that problem and what really happened because there is clear evidence of fraud in the management of TETFund at that particular point in time.

TNS: Would you say TETFund is an idea whose time has passed?

S-K: The idea of funding a tertiary system in any society never gets passed because education in a developing country such as Nigeria is a tough challenge. So it is not an idea that has passed. It is not an archaic idea. To this day, the government is not funding education properly. In fact, what is so amazing is that Nigeria is among the countries in the world with the lowest budgetary allocation to education. That became very scandalous at a particular point in time, I do not remember the time precisely but the education budget in

Nigeria was reported to be lower than that of a country that had no government and was at war.

With all the talks about education and quality education, the amount of money being given cannot support the education system to the point that it will impact the process of development just as it is being done in other developing countries. So, TETFund is a sound idea and it will continue to be.

We understand that currently the tax bills before the national assembly is creating a path to undermine the existence of TETFund. If they do that, that is going to be very dangerous to Nigeria. If Nigerians are interested in the educational advancement of their children, they should ensure that this idea is not destroyed.

TNS: *In view of the Nigeria Tax Bill which is before the national assembly. The Bill seeks to reduce the funding to TETFund from companies' profit (the original design for the fund) from 2025 through to 2029. From 2030, TETFund will no longer get direct funding from companies' profit instead, it will rely on government's budgetary allocations. How do you view this?*

S-K: The tax reform bills being debated is a manifestation of the policies of the World Bank and IMF, what you call the Bretton Wood institutions. This is not the first time, these institutions would be attacking TETFund. The idea that

government should not spend on tertiary education is all part of the original thoughts that money should not be given to tertiary education. So I don't think it is anything to go home about because in the first place, this bill is never an original idea of the Nigerian people. Those running it are surrogates of IMF and World Bank. They are just following the instruction of the money-lenders. The whole idea is that through tax, they will generate as much revenue as possible to pay interest of the loan. We are not even talking about paying the amount of money that we have taken as loan, but just to pay the interest. Already, we have been plunged into a condition in which the total amount that we have to pay as interest of the loan is almost the amount of the loan that we have taken. And of course government is committed to paying that, which means we have been plunged into a very precarious situation as far as education finance or social welfare finance or the financing of the livelihood of Nigerian people is concerned.

This bill is archaic and is not nationalistic. It does not follow the principle of modern governance. Where societies are aspiring to be great nations. In Nigeria, there is no evidence that we are aspiring towards that because with what is read in that bill and what is buried in it, you have to be very careful to see what is intended in that document. The intention is to destroy not just TETFund, but any institution that special funding allocation goes to and that is likely to generate development in Nigeria. Such

institutions have been targeted. For example, NASENI which is supposed to support the development of engineering infrastructure in this country was an excellent idea when it started but stunted after a while and would also be denied funding. Likely the government listened to our criticisms because we knew the ups and downs of NASENI. After all some of our colleagues were there until a point in time that many of them, because of their experience in NASENI, left the country because they think that Nigeria is not a serious country to address the challenges of engineering infrastructure in the country. Now that NASENI have started making an impact they are trying to undermine it.

Also, NITDA, is an institution that is struggling. Since it came on board, it has not been allowed to play the primary function that it was set out to do. NITDA is in existence struggling to develop and of course protect the country and the cyber technology and control the racketeering that is ongoing in the country as far as cyber development is concerned. But, now they want to kill it. If they succeed, we will not have any protection of our data. Everything of ours in this country will be in the hands of the international agencies controlled by IMF and World Bank. We are in a very precarious situation. We have to protest. For example, when you talk of IPPIS, their servers do not exist. They are not in Nigeria. NITDA was not allowed to test IPPIS before being implemented. It was only when we started confronting

the government on IPPIS that we were able to bring them to the table to test IPPIS. It was then we discovered that the IPPIS server is not in this country. Those who say they are in control of IPPIS do not have access to the back end of IPPIS. That is why that system is one of the most scandalous instruments for paying remuneration of workers in Africa. Any country that goes into that, is finished. It was after we raised an alarm that we think the military were exempted from it. Taking all Nigerian workers, including the armed forces to IPPIS is the most unstrategic thing for any leader in this century to do,

because there is no question of national interest and so on.

When you destroy all these young institutions that are coming up by starving them with funds and of course liquidating them, you will be subjecting them to a very terrible budgetary process that is not modern and does not factor development of the country. The bill is not intended in good faith for us. We can trace the origin of the idea of such a bill right from 1987, when the IMF and World Bank engineered a summit that took place in Kenya in which, African leaders were directed that they should not invest in

tertiary education. They were told to only fund education at lower levels; primary and secondary levels. They forget that those who man that level should be trained by the universities.

Barber Conable then the head of World Bank said that our children can best be trained by teaching them how to tie boats which means they will go and be labourers in the industries of capitalist businesses. This is their intention that Nigeria remains stunted and does not grow.



Abdullabi Sule-Kano

TNS: What challenges do you foresee would bedevil public tertiary education in Nigeria should this reform go through?

S-K: You can predict it. They know the kind of changes they want. The changes they want are essentially the full application of the Nigeria University System Innovation Project (NUSIP). The principle is to stop the funding of these tertiary institutions. They are also using it to fight ASUU. When we say they should stop interfering with university autonomy they turned the concept upside down. That if we need autonomy then, we should go and do financial autonomy as if in their own countries that is done. We know that is not what they do. There are evidences this is what is coming back (the idea of

NUSIP) so that tertiary education is only for very few privileged individuals. Accordingly, the concept of an education bank which is now replaced by the concept of NELFUND is now being blown as a success. It is too early for Nigerians to see that because it has happened before. It collapsed then, this one will collapse too.

People have forgotten that Nigeria is a country in which students will graduate and stay five years or more without a job. If such products are now among those who have taken loans to go to universities, we don't know where they are going to put their head. What is happening in the United States about education loans? Ours is going to be worse than anybody's imagination. The implication is that the universities will be shrunk, programs will be closed, and some will be bought. Private universities will strive irrespective of their lack of quality, their lack of seriousness and the big racketeering that is going on there, nobody is talking about that. At the end of the day, it is the public universities they are attacking. It is part of the strategic interest of those who are doing this; to ensure that they diminish the capacity of our universities.

TNS: The Nigeria Tax Bill 2024 seems to prioritize student loans over institutional development (the focus of TETFund) since the entire development levy (2% of assessable profits of companies) will be ceded to Nigeria Education Loan Fund (NELFUND) in 2030 and

thereafter. What are your thoughts on this shift in funding strategy for higher education in Nigeria?

S-K: I have mentioned it earlier. This simply means destroying public tertiary institutions in the country. There is no way NELFUND can serve as a replacement for TETFund. They are two different principles and two different objectives. NELFUND is essentially a loan scheme as part of the financial support system that will support disadvantaged students who actually are coming from a family that cannot support them to go to universities. However, the fundamental question that the engineers of this program are not considering is 'How many Nigerian youth that are qualified to come into the university can NELFUND support?' And even if you force these universities to charge fees through NELFUND, can the amount they are giving replace the budgetary allocation to the universities? It cannot. What the architects and implementers of this do not understand is that the amount the universities are currently getting from NELFUND is not enough to address their municipal charges associated with managing the system, which means it is going to be a double jeopardy. The municipal charges will continue and parents will also pay tuition fees.

We have not come to the point of tuition fees. They are pushing the universities now to charge tuition fees. In all countries that have developed including in Western Europe,

the government supported the maintenance cost of their institutions. Their institutions did not rely on fees. We have made our analysis on that matter. If we are to rely on fees, none of the public universities will survive. So in short, what I am saying is that the principle of NELFUND is not in any way equivalent to the principle of TETFund. If they want to undermine these institutions, they should be transparent about it and openly present their stance on the campaign platform. It should not be done strategically to serve the interests of a select few individuals in the name of tax reform.

Nigeria does not need tax reform. What we need is a reform of our productive system. The country is being managed as if it is a feudal state where the king will just emerge with an idea and say it has to be implemented. This is exactly what is happening. We should be very frank in analyzing the problem and engage people to come up with solutions. That is not being done. You can see the kind of lacuna that exists in the process of that particular tax reform bill. With all the universities we have in this country, no scholar is invited among the experts in Nigeria who understand the problem of the financial system of Nigeria to come and help them come up with a structure. Instead, they just took the blueprint just as they have done since the fourth Republic started. Blueprints are brought to Nigeria and of course taken to the national assembly and passed as laws without Nigerians even understanding

the source of where those kinds of blueprints are coming from. So if the NELFUND bill goes through, it will be hell for the Nigerian education system.

NELFUND cannot cater for the minimum number of youths that do not enter into Nigerian universities annually. We have at least 1.5 million students who are qualified to enter the university each year. At the end of the day, less than one-third of that number comes in. Is it NELFUND that will provide money for the rest? Nigeria needs more than that number of youth that will contribute to the development of this country. Because it will not be able to cater for all, at the end of the day you are creating a kind of separate system of apartheid where only the sons of the rich will come into the universities. We are trailing into a very dangerous path. This should not be happening in a democracy. They call it democracy but we know that it is not democracy from political science. What is happening in Nigeria is the government of the rich, by the rich, for the rich and that's plutocracy scientifically. And indeed, they don't understand the corporate governance principle of the modern state. Under this circumstance, I do not think they are in a good position to come up with any idea that would take us out of this problem.

TNS: What should be done to checkmate this proposed amendment of the TETFund Act?

S-K: Workers in the tertiary education system need to sit down and map out the

strategy. They are part of those that this problem will impact, either directly or indirectly. More fundamentally, the citizens of Nigeria are the ones who are to speak out. It is a very dangerous trend. It has never been intended in good faith.

TNS: In the Nigeria Tax Bill 2024, the Value Added Tax (VAT) rate will double to 15% in 2030 from the current rate of 7.5%. How do you see this change?

S-K: No matter the rate increased on VAT, it will not lead Nigeria to develop into the fourth generation industrial society that every modern state aspires to become. No capitalist country has ever developed based on taxation. This is a path of ignorant leadership. We do not have to haggle about whether there is going to be an impact that is meaningful to the society, that is meaningless. As I said earlier, taxation is not a problem of Nigeria. Our problem is inadequate capacity to produce. And our leaders cannot understand that the fundamental problem is our social relations to production. Why is it that with our population and our resources, we cannot produce enough? The issue is about livelihood regeneration. How do we prevent people from living in poverty, squalor, hunger and so on? We can do that but they are not looking in that direction and that is a disastrous path to follow. This scratching of the surface and not concretely on the ground is what the taxation system is about. Capitalist finance does not take the capitalist system out of crisis.

You know, with all the financial systems that advanced capitalist countries have generated, they still fall into crisis. They have to turn back to the issue of production and see how they can address the crisis of either overproduction or underproduction of necessities of life for their people. In our case, the problem is underproduction. We are not producing any aspect of those necessities needed at a comfortable price that will make our lives meaningful. Taxation is not the way. It is lazy intellectual thinking. It is not an original thought of Nigerian scholars. Nigerian scholars desire to address the Nigerian problem at the level of production. We ask ourselves, why are we not capable of producing enough crude oil just like Algeria is doing? Why are we not capable of generating industries that will provide all the necessities of life in this country? We have the market. Why is it that even the few people who are engaged in the production of some of what we are living on, they've been disadvantaged, they are working like slaves. Why do you reward people who are contributing to production in a very treacherous environment that makes life very difficult? The workers are suffering, the manufacturers are suffering. Everybody is suffering. Those are the issues that our leaders should address if they are serious, and not the taxation system.

TNS: Sir, are there any other portions of the reform bills that Nigerians should be concerned about?

S-K: As earlier mentioned, no country can develop based on taxation. We need to look at our problems at the level of production. What are you doing? How do you relate to your natural environment? We have crude oil. Of what impact is it? In the past, I cannot remember precisely, maybe during Ibrahim Badamasi Babangida's time we put pressure on the government to call a conference on the production of crude oil in the country. The idea was that we wanted to understand what percentage of the revenue generated in crude oil production comes to the Nigerian people. Luckily, the government accepted and the conference was held. What we discovered is extremely shocking because if you sit down and do a serious analysis of how much of the money that you generate in the production of crude oil that comes to Nigeria today is going to be extremely scandalous. That time, we discovered that when

the crude oil was sold at \$25 per barrel, what came to Nigeria was just only 18 cents. All other things are taken as charges by international oil companies. Then, we are looking for ideas and materials to teach students about the economy, the real economy, not just at the level of circulation, production at production level and the same with many other sectors.

You know, there are certain minerals in this country today. Officially we do not have them on record but they are being exported. The government never cares to articulate them and put them along the line. These are the things that the government have to capture in trying to generate revenue for the development of society. Not the question of taxation. What are you producing that you are going to tax people on? If production collapses, what are you going to tax? Nothing.

Taxation is not a solution to

development especially, for a third-world country like Nigeria which is engulfed in a general crisis that affects the economy, social, cultural and the political system and everything else. Therefore, to tax people, you are going to generate confusion and nothing else.

TNS: The National Scholar is most grateful for your time.

S-K: You are welcome.

Poem

The World When I See It

Marshmallows, cream and jelly
Ribbons, balloons and candy
But the world isn't all sweetness
when I see it
It's also lemons
And dried leaves
And squashed flowers
And crushed trees

Knives clash
And blood soils our dreams
Voices differ
And an untamed bull is unleashed
The world's not a sphere
glittering
It's sometimes chaos circling
It's sometimes a cauldron of
agony

Nissi Allan

ASUU Celebrates Heroes' Day, Calls for Vigilance in Protecting Nigeria's Public Universities

Ogo Ogo

In a testament to the enduring spirit of academic excellence and advocacy, the Academic Staff Union of Universities (ASUU) convened its annual Heroes' Day celebration at ASUU National Secretariat, University of Abuja on 12th November, 2024. It was an occasion to honour her pioneers whose sacrifices and determination laid the foundation for today's struggles and successes in defence of Nigeria's public university system. ASUU also recognised other committed individuals who have supported the union's cause over the years.

The 2024 commemoration drew together the union's highest echelons including principal officers, trustees, zonal coordinators and branch chairpersons who rose from MOUAU-NEC to attend the event. In his opening remarks, the chairman of the occasion and ASUU trustee, Comrade Hassan Sunmonu chronicled ASUU's struggles and emphasised the need for both members of the union and other critical stakeholders in the education sector to be steadfast in protecting the interest of public education.



ASUU President, Comrade Emmanuel Osodeke and Vice President/Convener of 2024 Heroes' Day, Comrade Chris Pivuna taking turn to address the audience

Welcoming guests to the event, ASUU President, Comrade Emmanuel Osodeke expressed his gratitude to members for their unwavering support and urged them to remain vigilant against policies that could potentially undermine public universities. Osodeke specifically highlighted concerns about difficulties in renegotiating the 2009 ASUU/FG agreement, and what he described as systematic attempts to weaken public educational institutions through planned abrogation of TETFund by 2030 as contained in the Nigeria Tax Reform bill 2024.

Delivering the keynote lecture titled "*The Gains of ASUU Struggle in the Context of Deepening Intervention in*

Universities Governance in Nigeria" the immediate past Vice-Chancellor of Nasarawa State University, Professor Suleiman Bala Mohammed provided critical insights into the union's impact on Nigeria's educational landscape. He noted the establishment of TETFund as a financial spring whose impact is evident across all public universities in Nigeria, and the victory over IPPIS as undeniable gains of ASUU's struggle since 1988. He condemned public opinions on strike actions reiterating that strikes are usually the last resort when efforts at amicable resolution of disputes failed. He maintained that the gains of ASUU's struggles have been hard-won and must be defended with vigilance by all members for a better future for



Photo Collage: Top Left/Right, Principal Officers and dignitaries; Bottom Left, honourees of the 2024 Heroes' Day; Bottom Right, Cross-section of invited guests and other members of the Union.

Comrade Ogo Ogo is from the Department of Biochemistry at Benue State University and the Managing Editor of The National Scholar

Nigeria's public universities.

At the ceremony, good will messages were received from the Alternate Chairman of the Committee of Vice-Chancellors of Nigerian Federal Universities and UNIJOS Vice Chancellor, Prof. Tanko Ishaya; the Executive Secretary of TETFund, Arc. Sonny Echono; then Acting Executive Secretary of National Universities Commission, Chris Maiyaki, as well as representatives of allied unions. The event climaxed with recognition of both living and posthumous awardees who have championed ASUU's cause

over the years. They included Prof. Uzodinma Nwala, Prof. Sola Olukunle, Akin Oyebode, SAN, Mustapha Danesi, Dr. Peter Ozo-Eson, Mallam Bashir Kurfi, Mr. S. A. Fadipe, and Prof. Rasheed Abubakar. Those honoured posthumously were Prof. Ime Ikiddeh, Tunde Oduleye, Prof. Bright Ekuerehare, Nasir Hussain, and A. T. Gana.

The 2024 Hero's Day celebration served as both a tribute to past achievements and a powerful recommitment to the future of Nigeria's education landscape.



Photo collage L-R: ASUU Vice President and Convener of 2024 Heroes' Day, Comrade Chris Piwuna welcoming guests at the event; the Managing Director, NUPEMCO, Mrs Oluwakemi Ugwu arriving to the event

Picture Gallery of the 2024 ASUU Heroes' Day



Picture Gallery of the 2024 ASUU Heroes' Day



Picture Gallery of the 2024 ASUU Heroes' Day



Picture Gallery of the 2024 ASUU Heroes' Day



Picture Gallery of the 2024 ASUU Heroes' Day



Building and Strengthening Organizational Culture

Viktor Ayiki Kuchili

“ Culture eats strategy for breakfast

*Peter Drucker (1909-2005)
Author/Management Consultant*

The most empowering idea or strategy easily loses momentum to create the needed impact when it does not align with the culture of the organization. This is because culture is the driving force within an organization. This is well captured by the words of David Gray, Founder, Xplane and Board thing who said “Your Company's culture is your operating system.”

A healthy and inspiring culture is one of the fundamentals of a successful organization. Every business has a culture, whether it was intentionally designed or shaped accidentally. The organization's mission and values, leadership styles, expectations for employee behavior, daily business operations, decision-making

processes, and physical workspace most importantly combine to create a unique environment. A positive culture can help attract and retain top talents, improve team performance and ultimately help businesses succeed in the market. That is why a culture strategy is no longer optional.

That's why it's essential to proactively build the culture you want to see in your company rather than leaving it to chance. I'd like to share five steps that I've found to be important when defining and building a corporate culture at my company.

- Show that organizational culture matters.

“Just like your lawn, your culture is going to grow whether you are conscious of it or not. The question I ask people is, 'Would you rather have weeds or a garden ...? Because it's up to you.’” Brian Rollo CultureTalk Certified Partner, Brian Rollo Consulting
The first and perhaps most crucial step is to accept that “corporate culture” is not just another buzzword. It matters because it can have a significant

impact on your business. **Strong corporate culture attracts top talent.** More than 75% of job seekers consider a company's culture before applying for a job with them, and 56% of respondents said culture is even more important to them than salary, according to a 2019 Glass Door survey . **Positive culture improves retention rates.** In a survey from earlier this year, Flex Jobs asked 2,202 people why they wanted to quit their current job. A Significant 62% of respondents identified toxic company culture as the foremost reason for dissatisfaction, surpassing concerns of low salary at (59%), poor management at (56%) and lack of work-life balance at (49%). A positive culture can help keep your best employees around over the longer-term. **Good company culture increases productivity.** Your company's culture defines how employees communicate and collaborate, which means it has a direct impact on their performance. A [2018 survey](#) found that 76% of U.S. workers believe a positive work environment helps them be more productive and efficient, and 74% think it improves their ability to serve

competitors do in terms of corporate culture. You have to accept that your organization will change and evolve over time—and so will your corporate culture. There's nothing wrong with making small adjustments along the way as long as you don't lose sight of the bigger picture. A positive organizational culture is a constant work in progress.

Why culture is important

“When two or more individuals come together, it's like there's a third person in the room. 'Culture' is the third person.” Fabiana Nardi, CultureTalk Certified Partner, DisruptHR Sao Paulo

Culture is an important differentiator to set your organization apart from the competition. It's also what attracts the right talent and brings in the right customers. Plus, with more than 30% of the workforce now made up of Millennials, according to the Pew Research Center, culture is more important than ever. Millennials want to work for organizations that share the same values. They want to feel like their work has a purpose and makes a difference. In short, they want a good culture fit. Still not convinced that you should put a bigger focus on culture? Building culture is essential to the success of your organization.

- Culture impacts your reputation

“Brand and culture are opposite sides of the same coin. Brand is the outward expression of what your

company stands for and culture is the internal expression. They reinforce each other and there needs to be a consistent thread that binds them together.” JP Lacquer, CultureTalk Certified Partner

An organization's culture is part of the brand message and reputation you're communicating to your customers, shareholders, business partners, and the public at large. Culture is what makes your brand unique and gives it that special edge. It puts your organization's soul on display and tells the world who you are as a brand. The more your audience understands and identifies with your brand, the more they'll want to buy from you. Your people want to feel a connection with your reputation, and it's your culture that will forge this bond. When you define culture, you're also defining your company's values and goals. These will contribute to your company's mission and show your employees and the public what is most important to the brand.

- Culture increases loyalty among employees

“If you are lucky enough to be someone's employer, then you have a moral obligation to make sure people do look forward to coming to work in the morning.” | John Mackey, Co-Founder and Former CEO of Whole Foods Market
Your employees shouldn't dread coming to work. They should enjoy coming to the office and value the work that they do. Organizations with a

strong culture have teams who like the challenges of their job, get along well with their co-workers and enjoy the atmosphere of the workplace. Culture gives the team a driving goal and purpose for what they do. It connects your leadership team with the rest of the employees and binds them with a set of shared beliefs. Your team wants to feel like they are contributing to something larger than themselves.

- Culture attracts and retains talent

“A strong company culture helps recruit talent, retain talent and drives strong results.” – Gary Vaynerchuk
While skillsets and experience are important when hiring new members for your organization, you also need to hire for culture fit. A team member skills may get them in the door, but your culture is what will keep them there. In his book, "The Advantage: Why Organizational Health Trumps Everything Else In Business," Patrick Lencioni, founder of The Table Group, writes, "Hiring without clear and strict criteria for culture fit greatly hampers the potential for success at any organization."

But why? Today, just 36.7% of employees are engaged at work, according to Gallup. Team members who are not engaged, do not do their best work and are at risk of leaving your organization. And with turnover costs estimated to range from tens of thousands to two times the candidate's annual salary, according to Josh Bersin of Deloitte, you

customers.

- **Define and share the company's mission, values and goals.**

'Culture is simply a shared way of doing something with a passion.' — Brian Chesky, Co-Founder, CEO, Airbnb

The foundation of any strong culture is the company's mission, values and goals. Employees want their time at work to mean something. That's why it's crucial to define and communicate what your company aims to accomplish. Whether it's saving the planet, producing the best ice cream in town, or, like at my company, helping as many people as possible fulfill their career dreams, you want to ensure that employees know their work has a purpose besides generating revenue.

While your mission gives people an understanding of why your company exists, core values describe how you work and who you are as a business. These guiding principles and beliefs define expectations for how people collaborate, make decisions and achieve results. Whatever your company's values are—flexibility, teamwork or customer service excellence, for example—they have to be more than just hollow words. Your values should reflect how you do business and clearly defined short- and long-term company goals to help employees stay focused and motivated.

- **Encourage healthy communication.**

'A hallmark of a healthy creative culture is that its people feel free to share ideas, opinions and

criticisms. Lack of candour, if unchecked, ultimately leads to dysfunctional environments.' — Ed Catmull, President of Pixar

Company culture becomes most apparent when team members interact with one another. Are they sharing ideas and concerns freely? How are conflicts resolved? Do employees receive sufficient feedback on their work? Do all meetings end with creating an action plan with specific tasks and deadlines, or do they just waste employee time? Are all team members treated with respect?

Rather than hoping people will cooperate the way you'd like them to, it's better to outline the main principles you believe will help build a positive work environment and share them throughout the organization. Create communication guidelines, and make sure managers and executives lead by example. Train managers to tactfully address any issue, show everyone respect, support their employees and encourage open communication at all levels.

- **Value team member's well-being.**

According to a LinkedIn report on global talent trends, team members who feel good at work are the heartbeat of a positive company culture, so don't hesitate to invest in the well-being of your people. When it comes to benefits that improve company culture, team members consider professional development opportunities, flexible work schedules and mental health support to be the most

important. There are many different ways organizations can address these needs, including: Offering flexible working hours; Organizing mental health sessions such as meditations or training sessions; providing enough paid time off; Creating employee support groups; Launching mentorship programs; providing learning opportunities; Training managers to be empathetic leaders; Offering subscriptions to mindfulness apps. Therefore, It is up to you to decide which initiatives will work best for your organization.

- **Continuously monitor and nurture the culture.**

'Culture is not an initiative. Culture is the enabler of all initiatives.' — Larry Senn

Strong culture does not just appear overnight. Creating a positive work environment where everyone feels valued, respected and welcomed takes time, so your work is not finished after defining a few main principles. You have to promote them continuously and make sure everything your company does reflects your core values. Here are some things you can do to achieve these goals:

Provide training programs for managers. Align recruitment practices with company values. Design a strong onboarding process to educate new hires. Continuously monitor employee engagement. Conduct regular surveys to gather feedback from employees at all levels. Monitor what your

can't afford to lose employees. Hiring a team member is an investment, and you want to make sure you invest in the right people. By ensuring each individual you hire fits well with the company culture, you make it more likely they will stay with your organization for a longtime and contribute more to the success of the organization.

An empowering culture should encourage collaboration, inclusiveness, communication and care. So how do you successfully build a strong and positive workplace culture? It starts with understanding that it's going to take time. You're dealing with a group of diverse people with a variety of personalities, priorities, working styles, and backgrounds. Some days, achieving a positive work environment may seem impossible. But other days, it's easier than you think.

It's also critical to understand that culture can't be a top-down approach. Upper management can be out of touch with much of what is happening in the trenches. To truly change a culture, it must be inclusive and not viewed as something being forced from the top down.

Viktor Kuchili is a Development Consultant and Team leader at Stepping out Group. Vkuchili@gmail.com

TETFund and Nigeria Tax Bill 2024: ASUU Bauchi Zone Fears for Public Universities

Kanang Amos Akims



ASUU Bauchi Zonal Coordinator, Comrade Timothy Namo flanked by Branch Chairpersons in the Zone and the Convener Legal Committee at the press conference.

The Academic Staff Union of Universities (ASUU), Bauchi Zone, has issued a strong warning against the gradual replacement of TETFund in the proposed Nigeria Tax Bill 2024 currently before the National Assembly. At a zonal press conference held on 16th January, 2025 the Union argued that the Bill poses a serious threat to the survival of public universities in the country. The Bill seeks the replacement of the Education Tax, a crucial funding source for the Tertiary Education Trust Fund (TETFund) with a Development Levy. From the Levy, only 50% will go to TETFund in 2025 and 2026. In 2027, 2028 and 2029, TETFund will receive 66.7% of the total collection of the Development Levy. By 2030, the Bill proposes that TETFund would receive zero funding from the levy, with all proceeds

directed solely to the newly established Nigeria Education Loan Fund (NELFUND).

ASUU expressed grave concern over the planned denigration and destruction of TETFund, which has contributed immensely to infrastructural development, research, and staff development in Nigerian Universities since 1992. This, the Union stated will potentially have devastating consequences on public universities in Nigeria.

The Union argues that taking any portion of the Education Tax to fund another agency not known to the TETFund Act 2011 is illegal and detrimental to the nation's development goals. They emphasized that the loss of funding to TETFund would cause a severe dent to infrastructural and staff development in Nigerian universities, setting back

progress made in international academic competitiveness. Furthermore, ASUU criticizes the replacement of TETFund with NELFUND, calling it an unethical decision that reflects a lack of innovative ideas from the government.

ASUU Bauchi Zone called on the National Assembly, particularly the Senate President and Speaker of the House of Representatives, to halt deliberations on the Nigeria Tax Bill 2024 and preserve the TETFund Act of 2011. They also urged Nigerians to stand against what they consider as harmful policies that would threaten the future of public education in the country.

It will be recalled that since President Bola Tinubu signed the Act establishing NELFUND in June 2023 ASUU has consistently rejected the scheme. This culminated in the Union's refusal to be part of the management of the student loan scheme. ASUU faulted the government move as a clandestine plan to starve the universities of adequate funding.

Kanang Amos Akims is from the Department of Economics at the University of Jos and the Editor-in-Chief of The National Scholar.



ASUU Vice President, Chris Piuwana providing clarifications to the Media at the Press Conference

Poem

His Talk with Nature

*He asked if she'd spare a place for him
So he could bask in her beauty*

*She laughed
For his wish was his choice, his will
He asked if she could adorn his feet*

*She laughed
And the sparkling roses, swayed in a gentle breeze*

*He asked if the perfect slopes of the mountainside
If the sleeping sea
If the flock of birds perched on the tree
If all her beauty was a reality*

*She laughed and it echoed still –
His choice, his will*

Nissi Allan

The Nigeria Tax Bill 2024: TETFund under Threat; **ASUU-Nsukka Zone Warns**

Ogo Ogo



ASUU-Nsukka zonal coordinator, Comrade Raphael Amokaha flagged by the convener of ASUU National Secretariat, Comrade Victor Igbum and Ag. Chairperson, FU Wukari, Comrade Asabe Magomya at the zonal press briefing on 16th January, 2025 at Benue State University Makurdi

The Academic Staff Union of Universities (ASUU), Nsukka Zone has sounded an alarm over the Nigeria Tax Bill 2024, which seeks to completely eliminate Tertiary Education Trust Fund (TETFund); a positive testament to the Union's constructive engagements with Nigerian governments since 1992. Speaking at the press briefing which held at Benue State University Makurdi on 16th January, 2025, the zonal coordinator, Comrade Raphael Amokaha noted that the proposed legislation would gradually reduce TETFund's allocation to 50% in 2025 and 0% by 2030, ultimately redirecting its statutory resources to a new and untested Nigerian Education Loan Fund (NELFUND).

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untested Nigerian Education Loan Fund (NELFUND).

Comrade Raphael revealed that TETFund currently supports 244 public tertiary institutions, providing between 80-95% funding for infrastructure in new universities. The agency has been instrumental in constructing lecture halls, laboratories, clinics, and supporting staff development across 96 universities, 72 polytechnics, and 76 colleges of education. ASUU-Nsukka zone argues that replacing TETFund with a student loan scheme will dramatically reduce educational access, particularly for middle and lower-income Nigerian families. The proposed shift threatens to transform public universities from accessible institutions to expensive, out-of-reach educational environments, tagging it as a bill to end the hope of tertiary education for children of the Nigerian working class. ASUU therefore calls on the National Assembly to reconsider the tax bill, warning that its implementation could deal a devastating blow to Nigeria's higher education landscape.



ASUU-Nsukka zonal coordinator, Comrade Raphael Amokaba flagged by branch Chairpersons from the zone at the press briefing held at Benue State University Makurdi on 16th January, 2025

ASUU-Nsukka zone queried that while Ghana had copied the Nigeria education funding model and since established the Ghana Education Trust Fund (GETFund) and other African countries are understudying it, Nigeria is planning to emasculate TETFund. ASUU used the opportunity to remind the federal and state governments of their fundamental responsibility of funding tertiary education through direct budgetary allocations and not relying on interventionist agency like TETFund let alone trying to abrogate it. He reiterated that taking any percentage out of the Education Tax (Development Levy) to service another agency not known to the TETFund Act 2011 is illegal and should not be supported by any well-meaning Nigerian.



ASUU-Nsukka zonal coordinator, Comrade Raphael Amokaba flagged by the convener of ASUU National Secretariat, Comrade Victor Igbum and some branch Chairpersons from the zone singing solidarity song climaxing the press briefing event at Benue State University Makurdi

A S U U - N s u k k a Z o n e comprises the Benue State University, Makurdi (ASUU-BSU), Enugu State University of Technology, Enugu (ASUU-ESUT), Federal University of Agriculture, Makurdi (ASUU-FUAM), Federal University, Lokoja (ASUU-FULokoja), Federal University, Wukari (ASUU-FUWukari), Kogi State University, Anyigba (ASUU-KSU) and University of Nigeria, Nsukka (ASUU-UNN).

Ogo Ogo is from the Department of Biochemistry at the Benue State University and the Business Editor of The National Scholar

Tax Reform:

Don't abolish TETFund, ASUU Owerri Zone tells FG

Uju Ezenekwe

The Owerri Zone of the Academic Staff Union of Universities (ASUU) has urged the federal government not to use the proposed tax reform as a pretext to undermine the Tertiary Education Trust Fund (TETFund). Comrade Dennis Aribodor, the zonal coordinator, made this statement during a press briefing held at the Nnamdi Azikiwe University (NAU) Awka on the 11th of January 2025, where he highlighted the contributions of TETFund to include enhancing infrastructural development in public tertiary institutions nationwide.

The Zone called on all stakeholders to unite to safeguard the future of public

tertiary education in Nigeria. This plea is coming at the emergence of the new Nigeria Tax Bill 2024 before the National Assembly. The Zonal Coordinator emphasised the gravity of this situation by reflecting on Nigeria's history, particularly the tumultuous 1980s marked by severe funding challenges for universities and other higher education institutions. The prevailing economic downturn at time was intensified by the implementation of the Structural Adjustment Program (SAP) during the Babangida Administration, with strong influences from the International Monetary Fund (IMF) and the World Bank.

As a critical stakeholder in Education, ASUU proposed a



ASUU Owerri Zonal Coordinator, Dennis Aribodor

solution which culminated in the establishment of what is now known as TETFund to be funded by a 2% tax on the assessable profits of all companies operating within the country. This innovation was pivotal, as it created a new source of funding aimed at revitalizing Nigeria's higher education system. It will therefore be counterproductive of any 'reform' to undermine the existence of such a critical funding agency.



Zonal Coordinator, Dennis Aribodor with Branch Chairpersons in Owerri Zone

ASUU emphasized the importance of protecting TETFund, arguing that its preservation is vital for continuous existence of public tertiary education in Nigeria. Therefore, the union expressed deep concerns regarding what they view as a troubling and unpatriotic aspect of the proposed new tax framework. Their primary concern centers on the introduction of a Development Levy to replace Education Tax. Under the new framework, TETFund would see a drastic reduction to 0% in the year 2030 and beyond while the entire resources from the Development Levy would be redirected to the newly established Nigerian Education Loan Fund (NELFUND). ASUU used the opportunity to remind proponents of the 'reform' that the proposed rechanneling of Education Tax to another

agency not mentioned in the TETFund Act of 2011 is not only morally wrong but illegal. This situation is alarming and must be addressed. Education is a public good and should not be commercialised, particularly by those who benefited the most from public education. This can be likened to killing a parent to save a new born.

ASUU Owerri Zone is passionately appealing to all key players within the Nigerian education sector, particularly influential members of the National Assembly—including the Senate President and the Speaker of the House of Representatives—to take decisive actions to protect TETFund from being dismantled under the new tax legislation and save the killing of public tertiary education.

ASUU Owerri zone is made up of Chukwuemeka Odumegwu Ojukwu University, Federal University of Technology in Owerri, Imo State University Owerri, Michael Okpara University of Agriculture in Umudike, and Nnamdi Azikiwe University in Awka.

Comrade Uju Ezenekwe is from the Department of Economics, Nnamdi Azikiwe University Awka and the Business Editor of The National Scholar

Poem *Echoes of Equity: A Call for Change*

*In halls of learning, dreams once bright,
Funding fades like morning light,
A pledge made clear in days of yore,
Yet only crumbs, we ask for more.*

*Earned allowances, promises made,
Yet payments linger, hopes delayed,
From years gone by, the debts still loom,
Empty pockets, the silence blooms.*

*Renegotiate, a call to heed,
To honor terms, fulfill the need,
For lecturers' rights, a structure fair,
In shadows cast, we seek repair.*

*Against the tide of IPPIS,
We raise our voice, we will not miss,
Adopt our path, let trust restore,
In unity, we'll stand for more.*

*Visitation panels, a lawful quest,
To see our schools, and grant them rest,
For years have passed since eyes were cast,
On campuses, their needs amassed.*

*Proliferation, a careful thought,
Review the laws, the battles fought,
In every corner, new schools rise,
Yet quality must be our prize.*

*Withheld salaries, dues not sent,
Promises broken, trust now bent,
From every corner, voices blend,
For justice sought, we must contend.*

*Twenty-six percent, a wish so grand,
For education, a future planned,
Let budget's share be just and right,
In learning's glow, we seek the light.*

*Umar Aminu MOHAMMED,
Department of Biological Sciences
Sa'adu Zungur University in Bauchi State.*

Poem

Wits and Woes Of An Academic

*Engages in teaching, learning and research
Continues with community services
Guides the students in loco parentis
Restores the delinquents and deviants
Assists indigent students financially*

*If results are not uploaded on the due date, salary is withheld
If supervisees fail to do their projects, their sanction is upheld
If students try to willingly appreciate them, they are queried
If students buy their books outside the bookshop, they get suspended
If he embarks on an industrial strike, his salary is delayed or denied*

*Must belong to professional associations and research clubs
Must write papers for reputable journals and books
Must attend seminars, workshops and conferences
Must publish or perish by getting stagnated
Must maintain academic and research integrity*

*Expected to review papers most often free of charge
Expected to sponsor himself retraining due to “paucity of funds”
Expected to carry more workload and get less allowances
Expected to mentor young lecturers sacrificially
Expected to contribute to scholarly communities on pro bono*

*He’s seldom appreciated by the business tycoons
He’s seldom recognized by rich politicians
He’s seldom remembered by the philanthropists
He’s seldom encouraged by the employers
He’s seldom admired by other professionals*

*Though a person of wit and wisdom to empower
Though breeder of human resources at the ivory tower
Though a driller and producer of skilled manpower
Though contributor to knowledge which is power
Though constructive critique as a whistle-blower*

*Yet he is not detracted by unfavourable condition of service
Yet he is not perturbed by threats of the powers that be
Yet he is not disturbed by prejudice because he knows his onus
Yet he is not wearied by workload without commensurate pay
Yet he is not worried that his mentees get better positioned and richer.*

*Jonathan Ndubisi Chimah is a Library Administrator and LIS Educator
at Ebonyi State University Abakaliki*

From Nigerian Pidgin to Naija: The Evolution of the Nigerian Pidgin Language

FRANCIS EGBOKHARE is Professor of Linguistics in the University of Ibadan and Fellow of the Nigerian Academy of Letters. He has carried out extensive research on Nigerian Languages, and most recently, the Nigerian pidgin now known as Naija. He recently published a Dictionary of Naija and also hosted a conference and festival to emphasise the creative aspects of Naija and the academic contributions of Naija. In this interview with TUNJI OLA, Associate Editor of The National Scholar. Egbokhare bares his mind on the challenges and prospects of the Naija project.

TNS: *As a linguist who has done a lot of work on the Nigerian pidgin English, why the interest in this field?*

FE: The point basically is that at this time in the history of Nigeria, we need a language for solidarity. Everybody is pulling in different directions, but there are only two areas where we are actually pulling together - Nollywood and Nigerian Pidgin. Now, the mistake people often make is that they assume that Nigerian Pidgin is an English Creole or English Based Creole. Yes, it

might have started with the Spanish and then with the Portuguese, there are also German words there, but predominantly now, there are a lot of Nigerian languages in it. The structure is Nigerian and that is why it is very easy to learn and to understand. So, we are dealing with a particular version of Nigerian Pidgin which is spoken in the army barracks, schools, and motor parks. which is referred to as the common Nigerian Pidgin. That is what led to the realisation that this language is becoming very powerful, it is going beyond the Nigerian boundaries to the West African region. It is the language of regional integration. It is mutually intelligible with Gambian pidgin, Cameroonian pidgin, Ghanaian pidgin and then of course, all the other variants of pidgin around. It can actually be used as a symbol of Nigerian hegemony.

Nigeria is spreading but we are not paying attention to the tools and the things that are making Nigeria rise, instead, we are focused on Artificial Intelligence (AI) and other tools which we are not really in control. We are not paying

attention to those tools that we control of which will pave the way for cultural renaissance and will draw attention to Nigeria.

Before every industrial revolution, there must be a cultural revolution. A cultural revolution is right here before us but the government is not paying attention to it. The academics are also not paying much attention to it, we are just immersed in the writing of articles. It has taken us close to 15 years to rebrand the language. Firstly, we had to educate people on the fact that the language is not 'Broken English', neither is it English because we do not call it Nigerian Pidgin English or Pidgin English, it is Nigerian Pidgin. The next step was to agree that since it is Nigerian language based, it was further rebranded to 'Naija', because, this is the name that Nigerians both locally and in diaspora use to identify themselves. So, it is now referred to as Naija and this name has been accepted internationally and inserted into the World Index of Languages as 'Naija'. It is no longer called Pidgin or Nigerian Pidgin, it is now called 'Naija'. That is basically

what we have done.

But, having done that, what are the next two things that we needed to do? The first is to consider codifying it and making it accessible to the school system, because, in some parts of Lagos, it is used as a medium of instruction when they are unable to assess the pupils in Naija. In some areas like Ajegunle, some teachers use it as a medium of instruction. In Sapele, I have also noticed that it is being used by teachers in some schools to teach, but when asked about it, they will say that they are speaking English because they do not know the difference between the two. What we then did was to decide to produce a dictionary. Now, nobody will fund such a project except the person who conceives the idea. If I were to apply to TETFund, my request will be ignored because people seem to have the idea that it is in competition with other major languages which is actually wrong. This is because, the three major languages in Nigeria are actually national languages, but the actual lingua franca in Nigeria which cuts across social classes and all other groups is Naija. So, we decided to produce a dictionary for the Naija language, and from 2006 till date, I have been working on the dictionary and we were eventually able to get some partnerships to enable us publish the dictionary.

The second step is that, after working on having a dictionary, we decided to host a conference was tagged 'Naija Conference and Festival' which held between the 2nd and 4th of October, 2024. The festival

was done to emphasise the creative aspects of Naija and the conference was to emphasise the academic contributions of Naija. Nigerian pidgin today has the largest corpus online of any African language. So, it is not a language that can just be dismissed, it is a national asset. Language is business and I am particularly involved in the business of language and the language of business. Language is an aspect of the cultural business and so we decided to project the business aspect because a lot is happening that people are not aware of. People are teaching Nigerian pidgin online and if we are not careful, it will be the BBC that will be educating us on what Nigerian pidgin is which will not be responsible of us. As an individual who has been in this business for a while I think it will be better for us to do something that will benefit and favour our country.



Francis Egbokhare

We decided not to source for funds from outside because they will be the one to determine the agenda. We decided to start and then get support from anybody who was willing to support us along the line. Unfortunately, there was no Federal agency, not even the National Orientation Agency and the Ministry of Culture, who saw the need for such a project. Despite this, we forged ahead and it was a hit. We found out that there is braille and also sign language in Nigerian Pidgin. How would we have known that the Jehovah Witnesses had developed such things if not for the project we undertook? We brought all that knowledge together and they explained their process because we wanted to know their process and what tools were employed and which were available free of charge. That was what the conference was all about. Besides some little support most of the money used was from my personal funds. But I am happy and I do not feel a sense of loss because it is resonating all over the world. So, that is basically what we went into.

TNS: What is the difference between Naija and broken English?

FE: When a language is said to be broken or referred to as broken English, it is a version of English that violates the rules of the grammar of English. But, Nigerian Pidgin is the first language of some people. Over 5 million Nigerians speak pidgin as their mother tongue. If this is the case, why is it still referred to as broken or pidgin English? If one goes to Delta area, it is one,

if not the major language spoken, and it has spread so much in the country that millions of people (even though the census has not been carried out), speak pidgin as their mother tongue. This is the language they have been thought and it is the only language that some of them speak. Naija itself is a brand. It is the name of a language. So, one can say that Naija is the name of Nigerian Pidgin. The name has been changed because of the attitude problems and negative reactions to it as a result of its association with the English language. If we go down memory lane, we would remember that Fela was one of the primary drivers of Nigerian Pidgin. He used it as a language of protest and afrobeat music. It was also once the language of cartoons and of course in Nollywood, Nigerian pidgin is freely used. It is no longer that language that people look down on, even when you speak it now, you feel hyped.

TNS: Acceptance of Naija, even within the Nigerian climate might be an issue, because there was a time when students in school were asked not to speak vernacular which comprises our native languages and now the language in question is Naija. Don't you think that there is going to be this brickwall of acceptability from within the educational system?

FE: It is just the colonial mentality. That is what is referred to as 'kolo-mind' in Nigerian pidgin. A lot of Nigerians are still under colonial and neo-colonial influence. They are still seeing the world from the imposed

colonial world view, framed by English. People have to wake up. Many people are asleep and that is why they are not thinking clearly. If this is the case, what will be done to the Warri-Sapele Port-Harcourt people, who speak pidgin as their first language in mother tongue education? And the others in army barracks who speak pidgin as their mother tongue? Are they going to be ignored because we do not like the language? Is the Swahili language that is being pushed even here in Nigeria as an African language of unification even necessary when we already have one for West Africa which we refused to pay attention to? Swahili is also a variant of pidgin. It is the combination of Arabic and local expressions.

Frankly speaking, we have a problem in this country. If we can push other variants of the pidgin language, why not our own? Creole in Sierra Leone is also a variant of pidgin, so what is our problem in Nigeria? That aside, we do not have a single language that unifies us, with which people can interact with one another and really feel like we are members of one country besides from the Nigerian pidgin. If one goes outside of the country and identify other fellow Nigerians, they automatically start to speak the Nigerian pidgin to themselves beginning with comments like 'oh, omo Naija'. At that moment, the differences in tribe are put aside and they will flow freely in the pidgin language. Basically, we should leverage on what we have. Language is an asset, not a liability and this is essentially one of the things we are

emphasising on, that we should stop viewing language as a liability. The more numbers of languages that you have, the better for you because it creates more opportunities even if you are to go into producing computational devices and so on, or even trying to teach people from other parts of the world. People are hungry for what we have here in Nigeria and we have to be in the position to give them what they need.

TNS: You mentioned that Naija is used in certain parts of the country as a mother tongue. However, it is not recognised as one of the languages in Nigeria. How did you come about such assertion?

FE: Naija is one of our languages, it is just that we refused to admit it. If we go through historical documents, Jaja of Opobo in the 17th century, when he was having a problem with one of the kings then, he made a statement saying; 'I no wan crush am, him be my broda'. What was that? He was definitely speaking Naija. If you also look at historical documents about Cross Rivers, we will see that Naija was already entrenched in the area of Cross Rivers and other coastal areas. This language was already there; it is not a language that just started, it is over 400-500 years in this country. So what we are seeing now is its emergence from the shadows and one of the reasons was the Civil war, when people were being recruited into the army, and had to communicate in the barracks. The boarding system was another avenue through

which it started to spread. Other avenues were through sports and music because it is also a language of protest. What is happening now is that, as it is always the case in Nigeria, the Nigerian people are always ahead of the academics and ahead of government, so we are just trying to catch up with them. In the area of acceptability, once the government starts to accept, it becomes a problem because they begin to make a road block. So, pidgin is spreading because the government has ignored it. For me, I am worried about government regulations, because once they start to make regulations about it, *wahala don come*. In my own opinion, if they cannot promote the language, let them leave it to promote itself. Let us consider the political campaigns in Nigeria, we will see that quite a number of the politicians make use of Naija. When the government also want to do a public campaign and advertisement, it is used. In fact, in advertising, Naija is the biggest language used to reach the diverse population in Nigeria. What else do we want?

TNS: What should be government's attitude towards Naija and Nigerian languages?

FE: For the first time in the last year of Buhari's administration, we had a language policy. But there is a National Institute of Nigerian languages in Aba that has been left to fall into the abyss while more is being done for French and Arabic villages. It is 'colonial mentality', for you to leave what you have to go for

that of the whites! Do you know that government's communication on the media does not reach more than 10-15% of Nigerians? This is why there is so much problem in this country, because they are either communicating to people in the language that they do not understand or they are communicating ideas that do not really sink into the minds of the people. We can see that whenever Buhari spoke in Hausa in those days, you would not find anything in the social media condemning him, because the message was passed down to the people and there was clarity and no ambiguity. But let him speak in English, then one would start seeing an analysis of what he had said, either because the people who are analysing what he had said do not have sufficient knowledge of the English language or because he had miscommunicated. It implies that we have a language and communication crises now, because of the problem of language.

Now, what we ought to do when we have a situation such as this is to focus on developing the local languages. It had been proven that a child learns better when he is taught in the first few years in the mother tongue. The mother tongue also removes the abstraction for the teaching of STEM-subjects which are Science, Technology, Engineering and Mathematics. If we know that these have been proved scientifically, we will see that it just has to do with laziness on the part of the government, or a crude oil mentality; when one does not see the advantage of

something but still continues to propagate it. This is why I have a problem when I listen to them. I just see a group of 'kolo-people' who keep on talking about theories that are propagated. Theories have no basis in facts and reality. Theories and all these methodologies are thinking frames designed within a cultural context. They serve a cultural context and serve an agenda, so there is nothing the economic theories tell you about that is actually a gospel truth. It is framed for a certain reason, but we go and teach all these things as if they are the truth. We have to question all those things and the only way you can empower people to question them is by first of all liberating them at the early level of teaching, to begin to see the world from the point of view of their language. This way, they will be able to see the illusions and imprisonment that come with second language.

TNS: How long do you think it will take for us to get rid of this colonial mentality and embrace our own local languages?

FE: What people fail to realise is that Nigerians are doing a lot about their languages. If you check around, it is difficult to find any community where there is no language committee or a written form of their language or where the teachers of that community are not teaching the students their languages. The problem is the government. Now, people will develop their language, then the government will insist on approving the language. What right does the government have to start approving the people's

language? They will approve some and then refuse to approve some others. So they make the whole process bureaucratic. Then there is the government agency like the NRDC, who will tell you that they have to approve your orthography. Who is the NRDC to approve the orthography of a language when the community people have decided on how they wish to write their language? Did NRDC need to approve the English orthography before it became the lingua franca of our country? The English and French orthography was dictated to them. These are some of the problems. I have come to realise that all that is needed is for the government to give people and communities the freedom to work on, teach and write with their language, and they will improve gradually. But, the government is an obstacle to this. When I say 'government', I am referring to government agencies and civil servants who have a colonial mind-set, who believe that they are all in all and who exaggerate their relevance in the country. Let us look at a scenario where a community of about 55 thousand decide that they want to teach their language, then they are asked to pay the sum of 10 million naira so that they can be trained on how to go about the process. Is it because the members of such a community cannot read and write or consult materials so as to guide them in the process? I just find it funny because I wonder how possible it will be to train 528 language groups without it being a project which will last for eternity.

These are the issues. If the government will stop hindering Nigerians from developing their languages and establishing their cultures, we will discover that local economies will boom, publishing industries in the local areas will also boom.

TNS: Are you pushing that Naija be made a lingua franca in Nigeria?

FE: No, I am not saying that. A lingua franca will emerge from the preference of the people democratically. I do not like legislating some of these things. It has not been made a lingua franca, but it is already serving the purpose. The day a pronouncement is made on the issue is the day we will start hearing talks of sabotage. People will start to think that whoever is in charge then, be it Hausa, Yoruba or Igbo, has an agenda to suppress other major languages. But the dynamics of language contact will make the language preference of people emerge after a period of time. Do you know that the major languages in the country are already shrinking in their influences? As a result of the problems in the north, there is a little bit of shrinking in the newer generation of Hausa. Yoruba has shrunk from the mid-west and there is a mixing of populations. It is no longer right to say that the Yorubaland is made up of only Yoruba people. Major populations are now very diverse and one might not be able to segment the population because they are already mixed up, and this can be seen all over the country. It is now an error to say that the only language in Kano state is Hausa. It might be the dominant language or

the language that has a geographical territory assigned to it, but all other languages in Nigeria are represented there but we do not even know because we are scared of census, we are afraid of finding out the information, because it will demystify the illusion of Nigeria today. If a census is carried out today with some of these parameters put in place, we will realise that we have always been negotiating information parameters and that is why governance does not work because the data and statistics that are used are not based on reality. The Nigeria that we base our decisions on no longer exist, but we are still using those same parameters which were handed over to us by the colonial masters as a basis for governance. How will it work? It is not going to work.

TNS: Can you give us insights into some of your other works in this field?

FE: I started taking interest in Naija around 2006. Then, in 2009, in collaboration with IFRA, a conference was organised here in the University of Ibadan, where we looked at a number of the issues and set an agenda for Naija. But of course, as a result of a change in leadership in IFRA, we had some setbacks. But by 2018, I collaborated with some French colleagues who won a grant which was basically to develop the Nigerian pidgin. We entered into an agreement to swap data. I would share the data that I had with them and that they would also provide me with any new content they got. So, we went round the whole country and it was then that we established that there was a

common Nigerian pidgin. A lot of computational work was done because within the collaboration, there were people from statistics, from mechanical engineering, people who were basically data scientists, software writers and so on who all participated in what we did. We had two trainings for Africa Regional Centre for Information Science, and we employed about six of our students who basically inputted and transcribed the data here in UI. That way, we were able to build capacity and we have this capacity on ground today in terms of computational linguistics. This programme has now dovetailed into the creation of the first computational linguistics programme in the whole of West Africa in the department of Linguistics.

My strategy has often been for me to ask myself the question that 'what is in it for my students, and what is in it for the system?' If I was only interested in making money and to go for summers outside the country, I would probably now be a big man, riding a jeep. I informed my collaborators after my first visit to France



Francis Egbokhare

that they would be the ones to come for subsequent training at ARCIS which had the capacity at that time to host such a programme. Consequently, for two consecutive years, they came to Ibadan and did a lot of training, and we were able to build capacity of students, many of whom are now into various areas of speech-to-text, machine learning and other similar areas. This was necessary because there were some things that I could not do, even with all the best sense of commitment. I would not sit down to start coding and doing others. I could not create enough time for that. But there are younger people here who willing to take up such responsibilities.

TNS: What do you think about bringing Naija into the curriculum?

FE: Yes, we are developing the curriculum now. Do you know that we used to teach Nigerian Pidgin here in the Department of Linguistics in those good old days? But it fizzled out. The first casualty of the academic squeeze was the Naija. Now, we want to develop a new curriculum for Naija which we are working on. We also want to start developing curriculum for training because there is a demand for certification and proficiency in Naija from outside Nigeria. The first two people who are certified to teach Naija in Netherlands were just recently certified by the Department of Linguistics. There is money to be made by young people. I personally do not have that much ambition for money making, I am not

looking to build another house because I already have one, but there are a lot of young people who have a lot of prospects and that has been revealed. At the just concluded conference, a lot of eyes were opened because Naija language technology was part of the keynotes that was presented at the conference. As long as the world does not end, there is hope. But my fear is that the world is going to end before Nigeria wakes up.

TNS: Has there been Government endorsement for Naija dictionary since you embarked on the project?

FE: No, the Nigerian government does not see some of these values. So, I am not expecting much from them. I even sent free copies of the dictionary to them, and even to write a letter to acknowledge that they received them was an issue. This shows the problem of the mentality of people in government, it is a terrible mentality. The first thing you have to learn when you are serving a people is to acknowledge letters and give a polite response. But they did not even acknowledge it. Still on this issue, we did the pidgin version of the new national anthem. We asked some people to translate and perform the anthem. We wanted the National Orientation Agency to be part of it, but of course they disappointed us. They stopped picking calls and so on. In spite of this, we went ahead and the price money for the project is being paid for from my personal account. We thought that since people had a problem with the change in the anthem, having a pidgin version will be a way to get

youths to buy into the idea. I am sorry to say this, but I have come to realise that people do not understand that they owe a responsibility to the people they govern, in whatever offices they find themselves. To give you a straightforward answer, there is no endorsement in that respect. The funny thing is that those who are more interested in it are non-Nigerians. IFRA bought a number of copies from us. Also, quite a number of people from outside the country have also requested for the e-version of the dictionary. It is a standard work, it is not perfect and we did it as a monolingual dictionary which is devoid of English words because once English words are added to it, we will start to lose it. So, all the other dictionaries that I did in the English language, like that of my native language for example, I am going to redo it purely in the native language. That is how we can really start to value the wealth of knowledge in a language, because once we do language dictionaries like this in bilingual, we will start to lose it.

TNS: Isn't a bilingual dictionary make it more accessible to those who speak normal English and other languages?

FE: What about the local people who own the language? Why don't we relate with them first? When such a dictionary is bilingual, it still ends up projecting the Eurocentric mentality, that they are the ones at the top because they probably have more money and so everything has to be

done to please them. I have no problem with that, but I have taken my own position on the issue. I know that there is a cost to the position that I have taken. I agree and I have accepted the cost, that is why I am not seeking for recognitions and the likes. But, there is a need to serve our community and serve our people.

This is the same thing that is happening in our educational system. We have set up universities that can never lead to the development of Nigeria the way they are. Their whole architecture and models are too resource intensive. They are based on a western style isolated competitive system. So what we often end up doing is producing students for foreign economies. We are talking about AI; how many AI tools do we need in Nigerian economy today? Can Nigeria's economy absorb the products? We say there are jobs all over

the world, we are not talking about creating jobs here. People are more focused on digital jobs that they will take and which will prevent them from having a sound sleep at night and which is only valuable because the pay is being converted from another currency to naira. We need to wake up because we are asleep! Personally, I have freed myself and since I have freed myself, I am no longer encumbered by all these issues. I am no longer pursuing anything, I am just living as a freewill person and you do not need to tell me what to do, I do what I believe is right with my God-given wisdom. So I need people to stop fooling themselves.



Francis Egbokhare

ASUU Struggle: Balancing Public Good and Self Preservation

Peter Anule

There's a story of a group of monkeys who rejoiced upon hearing of the death of a man who had over the years chased them away from the maize farm. In their thought, his death meant unlimited access to the crops. When they returned the following year, they found the field empty of crops. It was then that they realized the man had been the very one who had provided their food for decades.

This tale mirrors the situation with Nigeria's Academic Staff Union of Universities (ASUU). The union has been fiercely protective of the country's educational system, especially Tertiary education, and has often ventured into broader public advocacy, addressing issues beyond the educational sector. ASUU scrutinizes government policies like the Integrated Payroll and Personnel Information System (IPPIS) as a payment platform for universities, warning of their long-term consequences for both the people and the economy. The union argued that IPPIS violated the autonomy of Universities and was not foolproof against the very infractions it was meant to eliminate. Despite of these

concerns, the government, other unions, and the general public chastised ASUU, accusing it of obstructing a system designed by the government to curb excesses in public service. Over time, however, IPPIS proved to be a drain on government resources, failing to resolve the systemic problems it aimed to address. Many non-teaching staff who had initially supported the platform later regretted their stance and joined ASUU in opposing it.

ASUU's firm commitment to public interest has come at a price. Nigerian academic staff are poorly remunerated, with their salaries not reflecting the rising cost of living or the critical importance of their roles. Staff motivation has dwindled to an all-time low, further exacerbating the challenges within the educational system.

ASUU members are increasingly calling for a shift in focus - away from broader societal issues toward prioritizing the welfare of her members. The long-term effect of this shift is clear: ASUU may eventually retreat from defending the public good,

leaving critical issues like tuition hikes, deteriorating infrastructure, and harmful government policies to go unchecked. In the end, students and parents will bear the consequences. Just as the monkeys discovered that their provider was the very one, they had taken for granted.

Despite the overriding benefits of public advocacy, the welfare of ASUU members should be placed at the top of the union's demands from the government. This is in line with the time-tested dictum that the first law of nature is self-preservation. Therefore, ASUU could focus on ensuring that its members are taken care of as well its wellbeing. When this is met, the union will be better equipped to tackle larger public issues.

Peter Terngu Anule is from the Department of Geography at Benue State University, Makurdi.

Nigerian Tax Reform: A Panoramic Perspective

Chris Kalu & Uju Ezenekwe

A peep into what a reform implies would be the best starting point for this panoramic analysis of the recent debatable tax reform bill initiated by the current administration. Reforms which involves the institutionalization of changes to the structure and functioning of an item is often undertaken in an attempt to achieve best outcomes, in this case, fiscal reforms (changes in the tax system).

Following the perceived lopsidedness of the existing challenges of the Nigerian tax system, the president of the Federal Republic of Nigeria, Bola Ahmed Tinubu on October 3, 2024, transmitted the Tax Reform Bills to the National Assembly for their consideration. The Tax Reform Bill is to promote and provide uniform procedures for a consistent and efficient administration of tax laws to facilitate tax compliance. The Tax Reform Bill Comprises the Nigerian Tax Bill, Nigeria Revenue Service (Establishment) Bill, Nigeria Tax Administration Bill and Joint Revenue Board (Establishment) Bill.

The major highlights of this Bill include the Revision of Graduated Tax Rate for Personal Income Tax Purposes, Introduction of Rent Relief under Consolidated Relief Allowance and Requirement for Tax Deduction Notification, Exemption of composition and damages from chargeable gains, Non-proration of Capital Allowance for Companies with Minimal Non-Taxable Income, Introduction of Development Levy for companies and Allocation of Education and Technology Funds, and Redefinition of Small Company Criteria: Turnover and Asset Limits.

Other spotlights in the Bill are Amendment to the Capital Allowance Rates and Abolition of Initial Allowance, Exemption from Capital Gains Tax on Share Disposal below Specified Threshold, Exclusion of Deduction for Royalties, fees, or similar payments to Non-Residents and connected to persons, Except for Actual Expense Reimbursement, Introduction of Effective Tax Rate for MNE Groups and Companies with Turnover Above N20billion, Deemed Distribution of Profits and

Minimum Effective Tax Rate Adjustment for Foreign subsidiaries of Nigerian Companies, and New VAT rates on taxable supplies (2025 year of assessment – 10%; 2026, 2027, 2028 and 2029 years of assessment -12.5%; 2030 year of assessment and thereafter -15%; as well as a Classification of zero-rated VAT supplies.

The 2024 Tax Reform Bill has elicited mixed reactions from various stakeholders. The Nigerian Extractive Industries Transparency Initiative has noted that its implementation holds the promise of modernizing Nigeria's tax administration base to align with global best practices. In addition, the reform has the potential to positively affect revenue generation, household livelihoods, job creation, and broader economic opportunities; a perspective echoed by the Nigerian Economic Summit Group. Conversely, the Academic Staff

Union of Universities (ASUU) has expressed strong opposition to the proposed tax reforms, arguing that they may undermine public education in the country and lead to the gradual phasing out of the Tertiary Education Fund (TETFund); a critical intervention agency that has transformed Nigeria's tertiary education landscape. ASUU's concern stems from Section 59(3) of the bill, which stipulates that only 50 percent of the Development Levy would be allocated to TETFund in 2025, while the remaining portions would be distributed among the National Information Technology Development Agency (NITDA), the National Agency for Science and Engineering Infrastructure (NASENI), and NELFUND. The implications of this provision suggest that TETFund will receive only 66 percent of funding in the years 2027, 2028, and 2029, with zero allocation by 2023 and beyond.

Similarly, the Coalition of Northern Groups, a civil society organization has rejected the proposed tax reform bills, asserting that the legislation could exacerbate economic hardship, marginalize certain regions, and weaken national unity. As the situation unfolds, Nigerians will have to observe whether the Tax Reform Bill serves as a catalyst for economic growth and sustainable development or becomes an additional burden for the populace.

To ensure the effective

implementation of the proposal, policymakers should adopt approaches that strike a balance between efficiency and minimizing the burden on taxpayers, such as tax credits and bonds. Furthermore, the enforcement of minimum tax provisions must be thoughtfully structured to prevent any adverse effects on education, while also promoting investment profitability. This will ensure that economic agents, particularly ASUU, can derive benefits from the Nigerian Tax Reform Bill.

*Chris Kalu & Uju Ezenekwe
are from the Department of
Economics, Nnamdi Azikiwe
University, Awka*

Poem

Little Girl with the Face of an Angel

If she looks into the mirror
And scowls at her reflection
Then maybe she has the truth obscured
If she looks in the mirror
And is repulsed by her own gaze
Then soon the world takes her esteem away

Little girl
Your face is an angel's
But even that makes you cry
When the world doesn't seem to comply
But if you could open your eyes to see
If you could ignore the world to see
You'll look in the mirror
And find an angel

Nissi Allan

The New Nigeria Tax Bill 2024 and Its Implications for Development

Naomi Doki

The Nigeria Tax Bill, 2024 (NTB), introduced by President Bola Tinubu on October 3, 2024, aims to overhaul Nigeria's tax system by consolidating various tax laws into a unified framework. This initiative seeks to simplify tax compliance, enhance administrative efficiency, and promote economic growth. The NTB is presented alongside three other reform bills namely: Nigeria Tax Administration Bill, Nigeria Revenue Service Establishment Bill, and Joint Revenue Board Establishment Bill.

Overview of the Nigeria Tax Bill, 2024 (NTB)

The Nigeria Tax Bill (NTB) aims to consolidate disparate tax laws into a unified legal framework, centralizing tax collection under a newly established Nigeria Revenue Service (NRS), which will replace the Federal Inland Revenue Service (FIRS). By integrating overlapping tax statutes and standardizing tax practices, the NTB endeavors to:

1. Simplify Nigeria's tax system.
2. Improve administrative efficiency.

3. Reduce compliance costs for taxpayers.

4. Encourage investment and business growth.

These goals reflect the Nigeria Tax Bill's (NTB) commitment to aligning Nigeria's tax framework with global best practices, addressing long-standing inefficiencies, and fostering economic resilience.

Objectives of the Nigeria Tax Bill, 2024 (NTB)

1. Unified Tax Framework: Eliminate conflicts, redundancies, and ambiguities in existing tax laws.

2. Tax Relief: Reduce the tax burden on individuals and businesses, particularly for low-income earners and small enterprises.

3. Broader Tax Base: Incorporate previously untaxed income and transactions, ensuring a more equitable distribution of tax responsibilities.

4. Efficiency in Revenue Collection: Centralize tax administration under a single body to reduce leakages and enhance compliance.

5. Economic Development: Foster growth through targeted tax incentives for key sectors, including technology, mining, and petroleum.

Key Features of the Nigeria Tax Bill, 2024 (NTB)

1. Consolidation of Tax Laws: The NTB repeals 11 tax statutes, including the Capital Gains Tax Act and Companies Income Tax Act to eliminate redundancies and streamline compliance.

2. Centralized Tax Administration: The establishment of the Nigeria Revenue Service (NRS) as the sole authority for national tax collection centralizes duties previously managed by agencies like the Federal Inland Revenue Service and Nigeria Customs Service.

3. Personal Income Tax (PIT) Reforms: A progressive tax regime exempts individuals earning less than 800,000 annually from PIT, with rates increasing up to 25% for incomes above 50 million. This approach aims to reduce the tax burden on low-income earners.

4. Corporate Income Tax (CIT) Adjustments: Small and medium enterprises with annual turnovers below 25 million are exempt from CIT, while rates for larger corporations will decrease to 27.5% in 2025 and 25% from 2026 onward, down from the current 30%.

5. Value Added Tax (VAT) Modifications: The NTB proposes a phased increase in VAT from the current 7.5% to 10% in 2025, reaching 15% by 2030. To mitigate the impact on low-income households, essential goods and services are exempt or zero-rated.

Implications of the New Nigeria Tax Bill, 2024 (NTB) for Development

1. Economic Growth: By reducing tax burdens on individuals and businesses, particularly SMEs, the NTB encourages entrepreneurship and investment, fostering economic expansion.

2. Revenue Generation: Centralizing tax collection under the Nigeria Revenue Service (NRS) is expected to enhance compliance and reduce leakages, increasing government revenue for developmental projects.

3. Regional Equity: The shift in VAT revenue allocation to the place of consumption aims to promote fairness among states, though it has sparked debates over potential economic disparities between regions.

4. Social Welfare: Progressive tax reforms and exemptions for essential goods are designed to alleviate poverty and support vulnerable

populations, contributing to social development.

Specific Implications for the Development of Individuals, Education, Businesses and the Government

For Individuals

1. Pro-Poor Relief: Exempts low-income earners from Personal Income Tax (PIT) and reduces the tax burden on individuals through progressive rates. This will further lead to increased demand and the production of goods and services in the economy.

2. Incentivizes Innovation: Exemptions for start-up employees promote growth in technology and other high-value sectors. This will encourage entrepreneurs to expand their businesses and subsequently create jobs in the economy.

For Education

1. Revenue Generation: changes in the tax rate or the tax base could affect the revenue generated for TETFund. Gradual reduction in TETFund allocation to face out by 2030 will decrease funding available for tertiary education.

2. Funding Allocation: Tax reforms could also influence how funds are allocated to TETFund, for instance, changes in Tax policies might prioritise other sectors over education

For Businesses

1. Support for SMEs: Corporate Income Tax (CIT) exemptions and reduced levies foster entrepreneurship and small business growth.

2. Simplified Compliance: Harmonized taxes reduce administrative burdens and costs.

For Government Revenue

1. Efficiency Gains: Centralized tax collection under the Nigeria Revenue Service (NRS) enhances compliance and reduces leakages.

2. Broader Tax Base: Mandatory reporting of high-value transactions (above 25 million) ensures greater inclusivity.

While the NTB presents a comprehensive strategy to modernize Nigeria's tax landscape, its successful implementation will require addressing challenges such as public perception, administrative capacity, and regional disparities. Effective stakeholder engagement and transparent communication will be crucial to realizing its developmental objectives.

Likely Challenges of the Nigeria Tax Bill, 2024 (NTB)

1. Implementation Complexity: Transitioning responsibilities to the Nigeria Revenue Service (NRS) may face resistance from existing agencies.

2. Public Perception: VAT increases could be misconstrued as regressive without proper education.

3. Capacity Constraints: The Nigeria Revenue Service (NRS) may require significant investment in technology and personnel.

While the NTB presents

ambitious reforms for tax administration, some aspects of the bill have drawn significant criticism, particularly its implications for educational and technological development. For instance, the proposed gradual abolishment of the Tertiary Education Trust Fund (TETFund) through fund allocation starvation has sparked intense opposition from education stakeholders. Established in 1993 as the Education Trust Fund (ETF) following prolonged strikes and negotiations by ASUU, TETFund has been instrumental to the survival of tertiary institutions in Nigeria with interventions spanning human capital development and improved infrastructure. Given that education is the bedrock of national development, the planned elimination of TETFund will require a critical rethink by formulators of the NTB.

Naomi Doki is from the Department of Economics at the Benue State University, Makurdi.

Poem

Reflections on Tax Reform

In the heart of a nation, a call resounds,
To mend the system, to bridge the grounds.
A reform arises, bold and clear,
Promising change, yet tinged with fear.

For taxes are threads in a fragile weave,
Binding the dreams we dare to believe.
They build the roads, they light the skies,
Yet they also weigh on weary lives.

Oh, reformer, with plans in hand,
Do you see the struggles across the land?
The farmer bends to the earth's embrace,
The trader hustles through a crowded space.

Will your pen bring ease or pain?
Will it spark growth or deepen the strain?
The balance lies in hands so wise—
To lift the many, not just the prize.

Let transparency lead, let justice guide,
For the wealth of a nation is found inside.
In every worker, in every seed,
Lies the answer to every need.

So, let this reform not break, but heal,
With purpose strong, and honest zeal.
A brighter future may yet arise,
When fairness reigns beneath the skies.

Uju Ezenekwe is from the Department of Economics at Nnamdi Azikiwe University, Awka

UNIJOS ASUU Chairman, Prof. Jurbe Mwolwus Leads the Conversation on Buildings and the Issue of Structural Failures in Nigeria

Dakwom Longgul

The chairperson of ASUU at the University of Jos, a professor specializing in Building (construction management), presented the 110th inaugural lecture of the University of Jos on Tuesday, December 17th, 2024, themed “Curbing Building Collapse and Sick Building Syndrome: The Nexus between Structures and Production Management.”

The scholar activist asserts that “A good building should be structurally sound, functionally efficient, and aesthetically pleasing.” Nevertheless, he expresses concern that the current state of building construction in Nigeria is plagued by

numerous issues that ultimately result in structural failures with severe repercussions for lives and properties. Early in his presentation, Professor Jurbe Mwolwus identified several challenges including design flaws, quality control deficiencies, procurement problems, regulatory shortcomings, the presence of fraudulent practices, and competition among stakeholders. Professor Jurbe Mwolwus further points out that many buildings currently occupied in Nigeria are classified as sick buildings. He advocates for the implementation of value management within the Nigerian construction



Jurbe Mwolwus presenting his Inaugural lecture

industry, the resolution of conflicts in the sector, and the promotion of collaboration among internal stakeholders involved in construction projects in Nigeria.

The 110th inaugural lecture series drew a notable audience from all walks of life including government officials, University administration, community leaders, and stakeholders from the construction industry. Additionally representative from Academic Staff Union of Universities (ASUU) were in attendance with the ASUU president represented by the Vice President Comrade Chris Piwuna.

Dakwom Longgul is from the Department of Theatre & Film Arts at the University of Jos.



R - L: Chief Medical Director of Plateau Specialist Hospital, Christopher Yilwan; Provost College of Education Gindiri, Lazarus Maigoro; Inaugural Lecturer, Jurbe Mwolwus; and UNIJOS DVC Admin, Joash Amupitan at the Inaugural lecture

The State of ASUU and the Nigerian University System

Daniel Chile

The Academic Staff Union of Universities (ASUU) remains a cornerstone of Nigeria's higher education system. Over the decades, the union has unyieldingly championed the growth and sustainability of public universities; from advocating for improved funding to influencing infrastructural development. ASUU has been instrumental in shaping Nigeria's academic landscape. However, despite these monumental contributions, the union and its members face systemic neglect, particularly regarding their welfare and professional dignity.

2. ASUU has played a pivotal role in transforming the infrastructure of Nigerian public universities. It is estimated that 90% of the structures on university campuses have either been directly facilitated by ASUU or influenced by its relentless advocacy. A shining example of this is the establishment of the Tertiary Education Trust Fund (TETFund), an initiative born out of ASUU's sustained demand for enhanced funding of tertiary education. TETFund has significantly

contributed to the sector by improving human capital development through academic staff training, providing well-equipped lecture halls and state-of-the-art laboratories as well as improved library facilities.

3. Whilst ASUU has prioritised the development of the university system, the welfare of its members has been grossly neglected. Professors, regarded as the intellectual elite of any nation, are among the least paid public servants in Nigeria. This stark reality contradicts the country's aspirations to compete on the global stage through education.

4. Lecturers across the country earn wages that barely sustain a dignified existence, a situation further aggravated by Nigeria's current economic challenges. With inflation skyrocketing, many lecturers struggle to make ends meet, with reports of many professors trekking to work because they cannot afford transportation. This dire state of affairs reflects the systemic disregard for academic professionals in Nigeria.

5. Despite numerous strikes

and agreements reached between ASUU and successive governments, little progress has been made in addressing salary disparities and improving lecturers' welfare. Committees and panels set up by various administrations have repeatedly failed to deliver meaningful results, leaving the teaching profession undervalued and eroding the morale of those entrusted with shaping the minds of future generations.

6. It is disheartening to note that smaller African nations such as Kenya, Sierra Leone, and Liberia provide far better salaries and teaching facilities for their university lecturers. These countries prioritise education by offering attractive remuneration packages and providing the infrastructure needed to make teaching and learning enjoyable. In contrast, Nigerian lecturers face abysmal working conditions that push many to seek opportunities abroad, leading to a brain drain that further weakens the nation's academic institutions.

7. A significant factor contributing to the neglect of the Nigerian education sector

is the attitude of the nation's leaders. Many policymakers send their children to study abroad, fully aware that the academic system in Nigeria may be interrupted by strikes. This practice reflects a lack of commitment to addressing the challenges faced by the education sector. It is estimated that 85% of the children of Nigerian leaders study outside the country, a glaring indictment of their disregard for the state of local institutions.

8. For Nigeria to sustain academic excellence, the welfare of university lecturers must be given top priority. The quality of education in any country is directly tied to the motivation and well-being of its academic workforce. Poorly paid and undervalued lecturers cannot deliver the high standards required to drive teaching, research, and innovation. Governments must realise that neglecting university staff not only jeopardises the nation's intellectual future but also undermines its potential for socio-economic growth.

9. To revitalise the Nigerian university system and secure the future of higher education, a comprehensive welfare package must be considered. The government must review and increase lecturers' salaries, particularly housing and transportation allowances. TETFund must also be insulated from political interference to ensure its resources are used solely for academic and infrastructural development. The government must honour all agreements

reached with ASUU to promote trust and collaboration. Adequate funding must be allocated to universities to improve facilities and support research. Leaders must commit to improving the education sector rather than seeking alternatives abroad for their children, ensuring that policies are made in the best interests of the system.

10. Conclusion

ASUU has been the backbone of Nigeria's public university system, advocating tirelessly for improved standards and facilities. However, its members have been left to bear the brunt of systemic neglect, earning paltry wages and enduring poor working conditions.

If Nigeria is to reclaim its position as a leader in higher education, the welfare of university lecturers must be urgently addressed. Education is the bedrock of national development, and a nation that fails to invest in its educators ultimately jeopardises its future. The government must prioritise the needs of ASUU and the academic community, recognising their role as custodians of the nation's intellectual wealth. Only then can Nigeria's universities thrive as centres of excellence and innovation, driving the progress and prosperity of the nation.

Daniel Chile is from the Department of Strategic Communication and Media Studies, Benue State University Makurdi

Breaking Point:

Why Nigerian Lecturers Stand at the Precipice a National Strike

Innocent Nnubia

The Nigerian education system teeters on the brink of total breakdown. Years of systemic neglect, chronic underfunding, and repeated governmental betrayals have driven the university lecturers to an unprecedented moment of collective existence. Despite their patience and perseverance, the Nigerian government has repeatedly failed to address the sector's critical issues. Lecturers face numerous and daunting challenges relating to poor working conditions. Inaction in this regards has far-reaching consequences for lecturers, students, parents, and society as a whole.

Nigerian lecturers are forced to consider industrial action. A strike may appear to be an extreme measure, but it is necessary to raise awareness of their situation and put pressure on the government to act. The government has a long history of making promises to lecturers and then breaking them later. One of the most notable examples is the 2009 agreement between the Federal Government and the Academic Staff Union of Universities (ASUU). The agreement was

intended to address the pressing issues confronting the education sector such as poor funding, and abysmal working conditions.

Notwithstanding government's failure to honour agreements they lecturers continue to carry out their responsibilities encapsulated in research, teaching and community service. The government's failure to address these issues has eroded lecturers' confidence in her. It is clear that the government is not committed to finding solutions to the educational sector.

Consequently, lecturers have no choice than to go back to trenches. The leadership of ASUU is therefore urged to commence the process of an industrial action to elicit government's response to their plight. While the lecturers' patience and perseverance, is applauded, it is time to take a stand. Students, parents, and the general public should stand with the lecturers to demand from the government a better educational system.

Innocent Nnubia is from the Department of Accountancy, Nnamdi Azikiwe University Awka.

Triumph of Persistence: How ASUU-BSU Secured 35-Month Arrears of EAA

Patience Ola

The struggle for fair compensation among Nigerian University Academics has been a long and arduous journey at the National and Branch levels. The recent payment of up to thirty-five (35) months arrears of the Earned Academic Allowance (EAA) to members of the Benue State University Branch of the Academic Staff Union of Universities (ASUU-BSU) is a testament of patience, resilience and unwavering determination on the part of the branch, and to the people centred disposition of the current Pro-Chancellor and Chairman of the Governing Council of the University.

For decades, Nigerian universities have grappled with chronic underfunding and inadequate staff welfare. Academics, despite their critical role as architects of national development, have often been relegated to financial precarity. In this challenging landscape, ASUU has been a crucial advocate, using strategic negotiations and, when necessary, industrial actions to highlight the plight of academic staff. This relentless engagement persuaded the government of Nigeria to recognise and

compensate staff for excess work done through the introduction of Earned Academic Allowance (EAA). However, payment of the said component of staff emolument has been haphazard and often delayed. The rate of this allowance is stipulated in the 2009 Agreement between the Federal Government of Nigeria and the Academic Staff Union of Universities.

ASUU-BSU secured an agreement with the Benue State Government to mainstream this allowance to avoid the inconvenience of semester computations. The EAA was made a rank' dependent component of salary by this agreement. This is a model that has been adopted by many universities across the country, and even ASUU National is pushing for it in its current engagement with the federal government.

The challenge was now the payment of the arrears that had accrued prior to when the allowance was mainstreamed. Payment of the arrears was sporadic and without a clearly defined schedule. Successive University Administrations in Benue State University did not

show any will or desire to adopt a schedule for the payment of these arrears, and payments were few and widely spaced out. This was in contrast to the desire of members of the branch for bloc payment.

Following the constitution of a new governing council for the university by the Visitor and governor of Benue State, Reverend Father Hyacinth Alia, ASUU-BSU intensified efforts and proactively engaged the new pro-chancellor & chairman of council, Sir Paul Chukwuma. It was this engagement that culminated in the payment of the long-standing EAA to the staff of BSU in December 2024.



BSU Pro-Chancellor, Sir Paul Chukwuma

At the forefront of this achievement is Comrade Ali Sule Ako (Ag, ASUU-BSU) whose determination, sustained advocacy and strategic engagement with university management on one hand, and the Pro Chancellor on the other kept the struggle alive; refusing to let the issue fade into bureaucratic oblivion. The congress of ASUU-BSU must also be commended for displaying unquenchable support and resilience in the pursuit of their legitimate earnings.



ASUU-BSU Ag. Chairperson, Comrade Sule Ako

Worthy of commendation is the role played by the Pro-chancellor and Chairman of BSU Governing Council, Sir Paul Chukwuma, whom many can comfortably describe as a focused, goal-oriented and welfare-driven personality. On assumption of duties at BSU, he left no one in doubt that he was for staff welfare as the only way to improve productivity and academic excellence. He consistently demonstrated this commitment by keeping an open communication with the union leadership to the chagrin of university management who had shown reluctance in

defraying the accumulated EAA at once. There is no gain in stating the fact that the synergy between the council leadership and that of the union at BSU was the game changer that resulted in the payment of the long-overdue allowances to both teaching and non-teaching staff of Benue State University Makurdi.

This victory transcends Benue State University, serving as a beacon of hope for academic staff nationwide, and demonstrating that persistent, principled struggle can yield meaningful results. Instructively, this triumph also stands as a powerful reminder that institutional change is possible when leadership is responsive and unions remain steadfast in their pursuit of justice.

Patience Ola is from the Department of Accounting and a member of EAA computation committee at the Benue State University, Makurdi.

Food Security through Plant Science: A Professor's Vision for Nigeria's Agricultural Future

Ogo Ogo



The 62nd JOSTUM inaugural epeexegetic lecturer, Comrade Professor Celestine Aguoru

A Professor of Plant Science and Biotechnology at Federal University of Agriculture (now Joseph Sarwuan Tarka University) Makurdi, Celestine Uzoma Aguoru has laid out a revolutionary approach to solving one of Nigeria's most pressing challenges: food security. Aguoru (popularly called Comrade GOC among colleagues), the 62nd inaugural lecturer of the University had as the title of his lecture "Epexegetic of Phyto-variations: The Grundnorm of Phyto-improvement for Food Security and Environmental Sustainability". In the lecture, he maintained that the future of Nigeria's food supply lies in

understanding and harnessing plant variations, a field he described as "epexegetic of phyto-variations." Aguoru explained that by studying how plants naturally vary and adapt, scientists can develop crops that not only produce higher yields but are also more nutritious and resistant to

diseases. This approach, he argues, could be the key to feeding Nigeria's growing population while protecting its environment.

The professor simplified the concept by explaining that "it is like giving crops a survival toolkit which would allow them thrive with less water, require fewer pesticides, and stand strong against climate change regarding the practice as a triple win for farmers, consumers, and the environment. Comrade Aguoru identified the practice of uncontrolled logging, scarcity of plant taxonomy experts and poor funding of research in plant science as major challenges that would



A group photograph of some ASUU comrades led by the vice-president Comrade Chris Pivuna with the inaugural lecturer, Comrade Professor Celestine Aguoru



A cross-section of dignitaries in a group photograph with the 62th inaugural lecturer, Comrade Professor Celestine Aguoru

limit the aforementioned benefits. He recommended immediate action to establish protected areas for rare plant species on university campuses, renewed focus on training experts in plant classification and identification and increased domestic funding for biotechnology research, arguing that Nigeria must develop its own solutions rather than relying on foreign technology.

Also in the lecture, Aguoru criticised sceptics who oppose biotechnology advances based on unfounded fears and charged that "Science, not conspiracy theories, should guide our agricultural future". As climate change continues to threaten global food security, Professor Aguoru's insights offer a roadmap for resilient

agriculture in Nigeria. The question now is whether policymakers and stakeholders will heed his call to action and provide the support needed to turn this vision into reality.

The 62nd inaugural lecture by Comrade Professor Celestine Aguoru attracted a mammoth crowd characteristic of a political rally comprising of the academia, industry players and other stakeholders in the agricultural sector. ASUU family led by Comrade Vice-President, Chris Piwuna was on ground to cheer her own.

Professor Celestine Uzoma Aguoru was a Head of Department and is currently the Dean, College of Biological Sciences, Federal University of Agriculture Makurdi. Comrade Aguoru was a member of ASUU- FUAM Exco for many years. He rose through the ranks to become Vice Chairman of the Branch

and Chairman thereafter. He is presently a National Resource Person of the Union.

Comrade Ogo Ogo is from the Department of Biochemistry at Benue State University and the Managing Editor of The National Scholar

ASUU Waistlines: Balancing Calories, Lectures, and the Staircase Challenge

Kazi Mahcit Margaret

“Lose Weight, Gain Health

Says Your Heart and Joints!

Experience and evidence are in agreement: excess weight is the uninvited guest that burdens your heart, pressures your joints, and sneaks years off your life. Have you ever heard the saying, “One kilo more, one year less”? It's not folklore; it's biology.

Obesity stems from a simple yet devilishly tricky formula: energy in versus energy out. If the energy (calories) you consume is greater than the energy you burn, your body does the polite thing—it stores the leftovers under your skin as fat. Solution? Eat less or burn more. Simple? Theoretically, yes. Realistically? Let's talk.

Calories and Campus Life

For the average Nigerian, knowing their *Recommended Dietary Allowance* (RDA) is a game-changer. But what about our dear ASUU members in the universities? Between lecturing, marking assignments, and debating strike plans, calorie counts

might seem irrelevant.

Let's break it down:

General RDA Guidelines in Nigeria

- Sedentary (little/no exercise): 1,900–2,400 calories/day
- Lightly active (light exercise 1–3 days/week): 2,000–2,400 calories/day
- Moderately active (moderate exercise 3–5 days/week): 2,200–2,800 calories/day

ASUU-Specific Calorie Needs

1. Lecturers/Professors: Between chalk, PowerPoint slides, and quick sprints to avoid eager students, 2,000–2,400 calories/day is your range.
2. Administrative Staff: With hours spent behind desks and occasional walks to the photocopier, you're looking at 1,900–2,200 calories/day.
3. Researchers: Your calorie needs (2,200–2,600) are as

vast as your reading list—moderate, with bursts of intense activity when chasing grants or results.

Sweat It Out: Campus Edition

Balancing calories isn't just about cutting down on akara or resisting that second plate of jollof rice; it's about movement too! Here are some realistic tips for academics:

- **The Staircase Challenge:** Who needs a treadmill when you can stairs? Bonus: The gasps for air can double as breathing exercises.
- **Walk It Off:** Take a brisk walk around the serene campus during lunch. Think of it as a mental health bonus.
- **Desk Yoga:** Yes, even during a departmental meeting. Subtle stretches can improve flexibility (and might distract you from long-winded colleagues).
- **Recreational Sports:** Whether it's table tennis at the staff lounge or a surprise dance-off in the common room, keep it fun.

A Healthy ASUU is a

Productive ASUU

Let's face it: our work impacts society, but only if we're healthy enough to do it. Understanding daily calorie needs and engaging in physical activity isn't just about trimming the waistline—it's about longevity, vitality, and yes, outlasting our younger, more energetic students.

So, dear ASUU comrades, whether you're sprinting up the lecture halls or pacing through research dilemmas, remember: your health is your greatest academic asset.

PS: If all else fails, blame the cafeteria for that extra puff-puff.

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FEATURE

Sudden Death, Its Causes, and Prevention



Vivian Onwuekwe

Definition

Sudden death, commonly referred to as sudden cardiac death (SCD), is defined as an unexpected fatal event caused by cardiac issues, occurring within a brief time frame—typically within one hour of the initial symptoms. This condition represents a significant public health concern worldwide, accounting for approximately 15% to 20% of all deaths. The signs and symptoms that may precede sudden death can vary considerably from person to person, but several common indicators warrant attention. These include:

Before Sudden Death

- i. **Chest pain or discomfort:** This is the most common symptom, and it may radiate to the arms, back, neck, jaw, or stomach.
- ii. **Shortness of breath:** People may experience difficulty breathing or feeling winded even when they are at rest.
- iii. **Dizziness or lightheadedness:** This can be a sign that the heart is not pumping enough blood to the brain.

- iv. **Fatigue:** Feeling extremely tired or weak, even after resting.
- v. **Palpitations:** Irregular heartbeats or a feeling of skipped beats.
- vi. **Confusion or loss of consciousness:** In some cases, people may become disoriented or lose consciousness before collapsing.

At the time of Sudden Death

- i. **Collapse:** The person may suddenly collapse or fall to the ground.
- ii. **Loss of consciousness:** The person may become unresponsive and unable to speak or move.
- iii. **No breathing or abnormal breathing:** The person may stop breathing or have abnormal breathing patterns, such as gasping or making gurgling sounds.
- iv. **No pulse:** The person's heart may have stopped beating, and they may

not have a pulse.

Important Notes

- i. Sudden death can occur without any warning signs or symptoms.
- ii. Some people may experience symptoms hours, days, or even weeks before sudden death.
- iii. If you suspect someone is experiencing sudden death signs and symptoms, call emergency services immediately and start CPR if possible.

It is imperative to acknowledge that sudden cardiac death is frequently unpredictable, and not all individuals will display warning signs or symptoms before such events. Should you have concerns regarding your cardiovascular health or experience any atypical symptoms, it is advisable to consult with your Family Physician.

Causes of Sudden Death

Cardiac Causes

- i. Myocardial infarction (heart attack): Blockage of a coronary artery, leading to damage or death of heart muscle cells.
- ii. Arrhythmias: Abnormal heart rhythms, such as ventricular fibrillation or tachycardia.
- iii. Cardiomyopathy: Diseases affecting the heart muscle, like

hypertrophic cardiomyopathy.

- iv. Valvular heart disease: Conditions affecting the heart valves, such as aortic stenosis.

Non-Cardiac Causes

- i. Stroke: Sudden blockage or rupture of blood vessels in the brain.
- ii. Pulmonary embolism: Blockage of a pulmonary artery by a blood clot.
- iii. Aortic dissection: Tear in the aorta, leading to bleeding or blockage.
- iv. Trauma: Severe injury, such as head trauma or bleeding.

Prevention of Sudden Death

Modifiable Risk Factors

- i. Maintain a healthy lifestyle: Regular exercise, balanced diet, and stress management.
- ii. Control hypertension: Monitor and manage blood pressure.
- iii. Manage cholesterol levels: Maintain healthy lipid profiles.
- iv. Quit smoking: Avoid tobacco use, Indian hemp, cocaine and other hard drugs.
- v. Limit alcohol consumption: Avoid excessive drinking.

Medical Interventions

- i. Regular health check-ups: Monitor cardiovascular risk factors.
- ii. Cardiac rehabilitation: For individuals with pre-existing heart conditions.
- iii. Implantable cardioverter-defibrillators (ICDs): For high-risk individuals.
- iv. Medications: For conditions like hypertension, high cholesterol, and arrhythmias.

Community-Based Initiatives

- i. Cardiopulmonary resuscitation (CPR) training: For the general public.
- ii. Automated external defibrillator (AED) deployment: In public spaces.
- iii. Emergency medical services (EMS) accessibility: Ensure timely access to medical care.

Certain foods and medications can increase the risk of sudden death, particularly in individuals with pre-existing medical conditions. Here are some examples:

Foods That May Contribute to Sudden Death

- i. High-sodium foods: Excessive sodium (salt) consumption can lead

to high blood pressure, increasing the risk of heart attack and stroke.

- ii. **High-caffeine foods and beverages:** Consuming large amounts of caffeine can cause arrhythmias, heart palpitations, and increased heart rate.
- iii. **Foods high in saturated and trans fats:** Consuming foods high in unhealthy fats can increase cholesterol levels, leading to heart disease.
- iv. **Raw or undercooked foods:** Consuming raw or undercooked foods, such as eggs, meat, or fish, can lead to food poisoning, which can be life-threatening.
- v. **Foods containing allergens:** For individuals with severe food allergies, consuming foods containing allergens can lead to anaphylaxis, a life-threatening allergic reaction.

Medications That May Contribute to Sudden Death

- i. **Certain antidepressants:** Selective serotonin reuptake inhibitors (SSRIs) and tricyclic antidepressants (TCAs) can increase the risk of arrhythmias and sudden death.

- ii. **Anti-arrhythmic medications:** Medications like flecainide and propafenone can increase the risk of arrhythmias and sudden death.
- iii. **Beta-blockers:** While beta blockers are often used to treat heart conditions, they can increase the risk of heart block and sudden death in certain individuals.
- iv. **Certain antihistamines:** Medications like diphenhydramine can increase the risk of arrhythmias and sudden death, particularly in older adults.
- v. **Opioids:** Opioid medications can slow down breathing rates, leading to respiratory depression and increased risk of sudden death.

Other substances that may contribute to sudden death

- i. **Cocaine:** Cocaine use can increase the risk of heart attack, stroke, and sudden death.
- ii. **Methamphetamine (popularly known as m k p u l u m i l i):** Methamphetamine use can increase the risk of heart attack, stroke, and sudden death.
- iii. **Cannabis (Indian hemp):** and Synthetic

cannabinoids, also known as K2 or Spice, can increase the risk of heart attack, stroke, and sudden death.

It is important to understand that the list provided is not comprehensive. There are numerous other foods, medications, and substances that may pose risks and could potentially lead to sudden death. If you have any worries or questions about your dietary choices or the medications you are taking, it is crucial to seek guidance and support from your Family Physician. They can help you navigate any concerns and ensure your health and safety.

Step-by-step guide on how to perform CPR (Cardiopulmonary Resuscitation) on an adult:

Before Starting CPR

- i. **Call for help:** Dial your local emergency number (in Nigeria, it is 112 or 199) or alert someone nearby to call for assistance.
- ii. **Check the scene:** Ensure the area is safe for you and the person in need.
- iii. **Check the person's airway, breathing, and circulation (ABCs):**
 - a. Position the person on their back on a firm, flat surface.
 - b. Tilt their head back and lift their chin to open their airway.
 - c. Listen for breath sounds and feel for

air on your cheek. If they're not breathing, start CPR.

CPR Steps

Adult CPR

- i. Start with 30 chest compressions:
 - a. Place the heel of one hand on the center of the person's chest, just above the nipple line.
 - b. Place your other hand on top of the first hand, with your fingers interlaced.
 - c. Push down on the chest with the heel of your hand to a depth of 2-3 inches.
 - d. Release the pressure and repeat.
- ii. Give two breaths:
 - a. Pinch the person's nose shut and give one breath through their mouth. The breath should last about one second and make the person's chest rise.
 - b. Give a second breath.
- iii. Continue with cycles of 30 chest compressions and two breaths until:
 - a. Emergency medical personnel arrive.
 - b. The person starts showing signs of regaining consciousness, such as coughing, opening their eyes, or responding to

verbal commands.

- c. You are physically unable to continue performing CPR.

initiatives focused on health education and support, can further enhance protective measures against sudden death.

Important Reminders

- i. If you're not trained in CPR, you should still call for emergency help and follow any instructions provided.
- ii. If you're trained in CPR but not confident in your abilities, you should still call for emergency help and follow any instructions provided.
- iii. CPR should only be performed by someone who is trained in the proper technique.

Conclusion

Sudden death represents a critical public health challenge, with cardiac-related issues being the leading cause. Gaining a thorough understanding of the underlying causes and developing effective prevention strategies are vital steps in reducing the occurrence of such tragic events. Embracing a healthy lifestyle—characterized by a balanced diet, regular physical activity, and stress management—plays a pivotal role in decreasing risks. Additionally, actively monitoring and managing cardiovascular risk factors, such as high blood pressure, cholesterol levels, and diabetes, is essential. Access to timely medical interventions, including regular health screenings and treatments, alongside community-based

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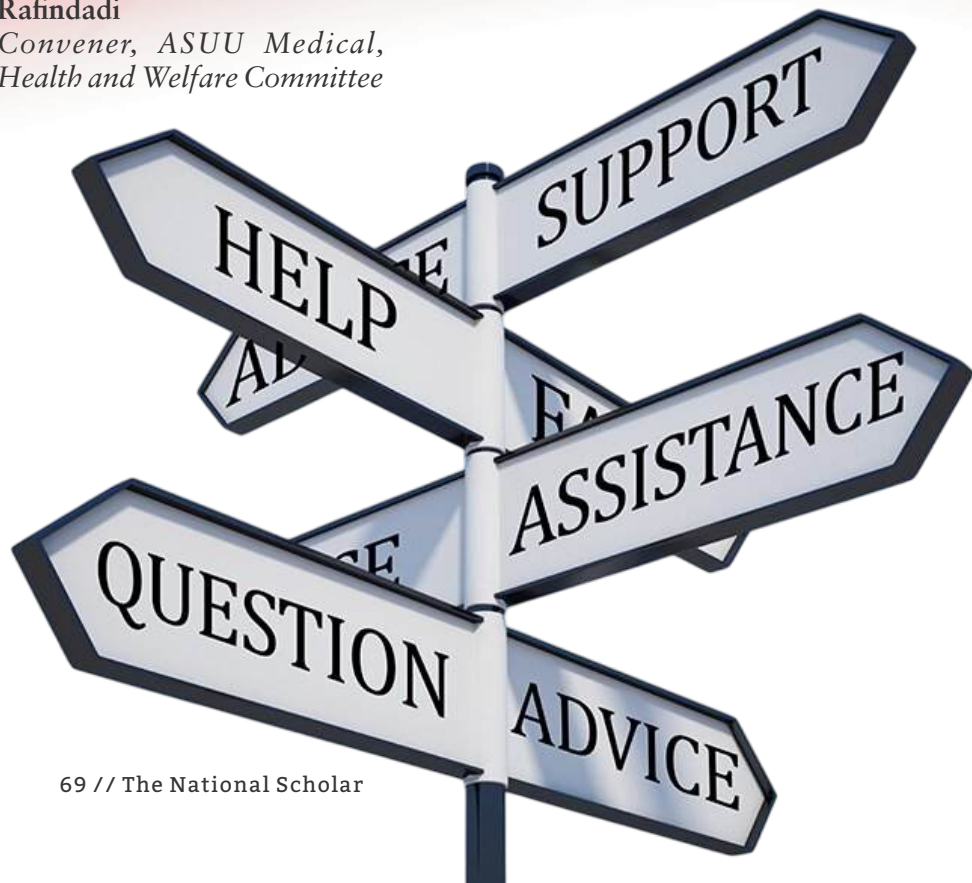
Promoting Wellness and Responsible Healthcare within the Union

The current Medical, Health and Welfare Committee, since its inauguration in June 2023, has been actively working to improve the well-being of all comrades within the Union. A key initiative has been the proposal of an annual National Health Week, designed to be replicated across all branches nationwide. This proactive step demonstrates a commitment to raising awareness about health issues and promoting healthy lifestyles amongst our membership.

Furthermore, the Committee has streamlined existing guidelines for accessing financial assistance on medical grounds. This crucial step aims to ensure a more efficient and equitable process for comrades in need. While a significant number of requests have been approved, it is important to emphasize the need for all comrades to exhaust available resources, such as university medical centers and the National Health Insurance Scheme, before seeking financial assistance from the Union.

The Committee's observation regarding the alarming prevalence of chronic non-communicable diseases amongst our members is a serious concern. The lack of adherence to medication regimens and regular follow-ups poses significant health risks. This advisory serves as a strong reminder to all comrades, particularly those over 40 years of age, to prioritize their health by undergoing regular medical check-ups and adhering to prescribed treatments.

Comrade Abdulkadir Rafindadi
Convener, ASUU Medical, Health and Welfare Committee



Remembering Bene Madunagu, a Revolutionary Humanist

Biodun Ogunyemi

On Friday, 17th January, 2025, the remains of Comrade Professor Bene Edwin Madunagu were interned at the Girls' Power Initiative, GPI, office, Atimbo, Calabar. The internment was preceded the previous day by three events also in Calabar: The Feminist Convening, the Funeral Conference, and the Social and Funeral Wake. The first event took place at the Metropolitan Hotel while the last two rolled into each other and were both held at the ASUU Secretariat of the University of Calabar, UNICAL. Expectedly, the ASUU leadership was well

represented by the national, zonal and branch officers, including the President, Emmanuel Osodeke, to pay their last respect to this exceptional woman of academic substance and revolutionary thoughts and actions. The presence of an iconic past President of ASUU and a retired Harvard Professor, Biodun Jeyifo, brought back informed memories of the genesis of the union and the place of Bene in its trajectories.

My first contact with the Madunagus was through our senior comrade and leftist intellectual, Comrade Dr. Edwin Madunagu, in the late 1980s. Wale Olaitan, Sina Kawonise and I, as young academics at the then Ogun State University (now Olabisi Onabanjo University), took Comrade Eddie as our ideological mentor. His weekly Thursday column in *The Guardian* was not just a must read, but a leftist education rendezvous of some sort. These sentiments also applied to many upcoming radicals and public intellectuals of that era inside

and outside the academia. It was a period Nigeria and Nigerians were struggling to reclaim the intellectual and political spaces from the unrelenting military marauders who muscled critical opinions and emasculated radical thoughts. My account of initiation into the emancipatory struggle of 1980s-1990s will be incomplete without referencing Comrades Edwin Madunagu and Bene Madunagu.

Student activists of those days got attracted to critical academics because they taught beyond the books. The activist lecturers were there for us whenever we needed them. We heard stories and saw cases of how these humanist scholars saved students from the brutal machinations of vicious, pro-military establishments across our campuses. Military apologists were notorious for truncating the emergence of conscientised student union leaders on their campuses, and they were fingered in undermining *Ali-Must-Go* protests, anti-SAP riots, and other popular causes which



Bene Madunagu
March 21, 1947 - November 26, 2024

demanded the reversal of anti-poor policies of the military regime. Comrade Bene, with the support of her spouse, provided a commune or sanctuary for persecuted student activists at the University of Calabar. And it was not unexpected that the fearless couple was sacked from their university jobs in 1978 by the Olusegun Obasanjo military junta until the Shehu Shagari Government recalled them some years after. The Madunagus, like Comrade Ola Oni at the University of Ibadan, Bala Usman at Ahmadu Bello University, Zaria, Omotoye Olorode, Idowu Awopetu and Dipo Fashina all at the then University of Ife (now Obafemi Awolowo University), Ile-Ife, together with some other Marxist/Socialist scholars across the campuses, championed the cause of academic and national liberation and became an antithesis to the repressive Babangida - Abacha dictatorship. They all paid dearly for it!

Meeting Comrade Bene taught my generation lessons in devotion to critical scholarship, struggle for socialist transformation and life commitment to humanist development. In the duo of Edwin-Bene I saw first-hand the fruits of dyadic relationship nourished by unwavering ideological fervour. At a programme in University of Ibadan in 1999, Comrade Bene Madunagu said with pride that there was nothing

Comrade Eddie wrote that she would not have read and vice versa. Talk of the proverbial iron sharpening an iron! And it struck a chord on me. Her spouse and partner was to validate this in 2021 when he declared: "If there is any particular person who, since 1977, has kept me on my feet, stood with me as equal, pointing out what can be done today in anticipation of tomorrow, and correcting my frequent tactical and strategic errors, that person is Comrade Professor Bene Madunagu". This same declaration sounded loud and clear in Comrade Eddie's funeral eulogy to Bene on 17th January, 2025.

Comrade Bene Edwin Madunagu was a Chairperson at the UNICAL branch of ASUU between 1987 and 1991. Yet her imprints at the branch and the National Executive Council (NEC) remain indelible. She broke the so-called glass ceiling to become the first female chairperson in ASUU; a record that remains unbroken at UNICAL till date. She infused gender and feminist discourses in NEC deliberations, on our campuses and in the wider society. Comrade Bene interrogated patriarchy which traditionally consigned women to domestic and prolific child-bearing roles. To date, ASUU veterans effuse about ascene at one NEC meeting in University of Port-Harcourt when Bene was chairperson. A comrade had suggested that a man should head a committee, not a woman. Comrade Bene would

have none of it: "Who says a man must always be put on top of a woman?". The situation ignited a brouhaha when another comrade unguardedly remarked: "It is a matter of style; whether the man is on top or he is under"! She seized the opportunity to 'educate' NEC on the prevalent gender notion of male superiority rooted in patriarchy. The message of feminist resistance to denigrating the female gender as the weaker-sex sank very deeply. NEC has since transited from "Branch Chairman" to "Branch Chairperson" to promote gender neutrality and Bene's name is referenced each time comrades are about to *cross the lines* at ASUU meetings.

Comrade Bene Madunagu made her mark as a non-governmental organisation (NGO) activist and a public intellectual. I attended an engaging gender advocacy workshop facilitated by her in Maiduguri in 1998. The workshop, which was coordinated by our highly revered Prof. Bolanle Awe, remains the most illuminating experience I have had on gender education and its core messages - reproductive health rights as human rights, no women, no development, educate a woman to educate a nation, etc. Comrade Bene went beyond the rhetoric of theory; she practised what she preached. For her, biological polarities of maleness and femaleness are not deficits for either of the two genders and should therefore not be used to demonise or dehumanise

w o m a n h o o d a n d underdevelop our society. Her anti-dote: empower girls and women with correct information, skills, resources and worldview right from childhood. By so doing, they can master and use their bodies (sexuality) in ways that unfold their potentials and increase their life-enhancing opportunities. She tested her advocacy for a marriage of theory and practice with the Girls' Power Initiative, GPI, which she co-founded. Through the project, the affectionate label "Mumsy B" became a household name. An avalanche of testimonies to the revolutionary power of GPI from among beneficiaries in Calabar and other parts of

Nigeria and the globe came in during the funeral events.

Comrade Eddie stayed away from the 75th birthday event organised in his honour on Saturday, 15th May, 2021. He spent the day attending to the health challenge of his soul mate. In his message to the organisers and as he did at the burial event on 17th January, 2025, Eddie showered endless admiration and respect for Bene as "a wife, a comrade and a lover" who also lived "her life as an academic, an intellectual, a mother, a socialist activist, a Leftist-feminist and a revolutionary socialist". Each time he did, Eddie spoke like Norman Cousins, the author of *Anatomy of an illness as*

perceived as perceived by the patient who demystified illness and death when he said: "Death is not the greatest loss in life. The greatest loss is what dies inside us while we live". The love of humanity lived and shone in the struggles and battles of Bene. She was are revolutionary with a lion's heart. We can make our universities, our country, and our world better if we keep the flame of Bene Madunagu's ideas and struggles glowing. Rest in power, Mumsy B!



Professor Biodun Ogunyemi, the Immediate Past President of ASUU, writes from Olabisi Onabanjo University, Ago-Iwoye.

Poem

The Taxpayer's Burden

Beneath the sun, where dreams are sown,
Lies a nation whose wealth is its own.
From bustling markets to fields of toil,
Her people labour, enriching the soil.

Yet whispers rise, a reform in the air,
Taxes adjusted—a weight to bear.
The merchant sighs, the worker frowns,
As levies climb in cities and towns.

"Oh, Nigeria," the voices cry,
"Your burdens grow as hopes run dry.
Will this reform bring brighter days,
Or drown the future in costly ways?"

Yet through the strain, a vision grows,
A hope that fairness clearly shows.
For if the wealth is rightly shared,
Then burdens lighten, and dreams are spared

Transparent hands must guide this shift,
To close the gaps, to mend the rift.
Let taxes build, not break, the land,
Uniting hearts, a steadfast band.

So, rise, O nation, stand and see,
The seeds of change shape destiny.
May justice rule, may voices speak,
And make Nigeria strong, and unique.

Uju Ezenekwe is from the Department of Economics at Nnamdi Azikiwe University, Awka

Nigeria Tax Bill 2024.
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