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Entrepreneurship Education, Environmental Support and Entrepreneurial Intention Mediating Role of Pro-activeness

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Abstract

In spite of the general Entrepreneurship promotion by Nigerian Universities, youth graduates still experience low level of entrepreneurial intention and high unemployment in the Country. In order to increase the understanding of the causes underlying Entrepreneurial Intention formation, this study investigates the Indirect roles of Pro-activeness (PRO) on the relationship between Entrepreneurship Education (EED), and Environmental support (EVS) with Entrepreneurial Intention(EIT). Using Ecological Approach Theory (EAT), this study guise at how pro-activeness (PRO) mediates between students' perception of Entrepreneurship Education (EED), Environmental Support (EVS) and Entrepreneurial Intention (EIT). Using a survey of 282 university students in FUD as at 2017/2018 academic session and employed the use of Structural Equation Modeling (SEM) with Partial Least Square (PLS) version 3, the outcomes indicated that Pro-activeness (PRO) simplify the understanding of the connection between Entrepreneurship Education (EED), Environmental Support with Entrepreneurial Intention(EIT). Entrepreneurship Education (EED), Environmental Support therefore encourages by the perceptions of Pro-activeness (PRO) which finally leads to Entrepreneurial Intention (EIT).This study recommended that other researchers should employ this proposition with other antecedent of entrepreneurial intention for further proof. Educators and Important members of the society including friends and family should encourage the promotion of an entrepreneurially supportive culture that permits collaboration and interchange of ideas.

Key words: Entrepreneurship Education, Environmental Support, Pro-activeness and Entrepreneurial Intention

Introduction

With the alarming rate of unemployment, low level of entrepreneurial intention among Nigeria youth, the need for entrepreneurship is presently high on the country`s national agenda, with the

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hope that it will provide alternative channels for self-employment. Entrepreneurship has been documented as one of the essential condition for economic development (Olakitan 2014; Sadeghi, Mohammadi, Nosrati, & Malekian, 2013). Many developing countries have developed policies to support people at different levels to embark on entrepreneurship because it creates further business opportunities for development in the economy and breeds more entrepreneurial activities (Olakitan, 2014; Kiiru, Iravo, & Kamau, 2015). Entrepreneurship has a simple meaning of starting a business, to a more complex definition that includes; independence, creativity, innovativeness, initiative, and risk-taking. Opportunity identification is, thus, the beginning of entrepreneurship and the procedure is noticeably intentional (Nasiru, 2015).

Currently; entrepreneurship as an area of study has attracted researchers, agencies, and policy makers (Baba, 2015 & Kiiru et al 2015). The primary reason for this interest is the increasing need for entrepreneurs whose efforts in creating new ideas and converting such ideas into productive businesses would enhance country's economic development (Olakitan, 2014). Other reasons for the rising concern in the issue of entrepreneurship include; the rising rate of unemployment and poverty that becomes noticeable during post economic slump era of the early 1980's, and the recognition of the capacity of small and medium businesses to provide a viable employment and job opportunities to avert unemployment and eliminate poverty in the country (Alarape, 2009).

Furthermore, governments, academicians as well as researchers understand that entrepreneurship is a significant way to economic development for both developed and developing countries including Nigeria (Olakitan, 2014; Sadeghi, et al 2013). Therefore, most of the stake-holders focus on inspiring and encouraging entrepreneurship as it is closely associated with modernization and contributes towards economic growth through employment and wealth creation (Olakitan, 2014 & Baba, 2015).Presently small businesses, specifically the new ones, are the drivers for entrepreneurship activities, providing employment, social and political stability, as well as a creative and competitive power in Nigeria (Akande & Alabi, 2015). SMEs on average contribute 55% to GDP and 80% to total employment worldwide (NEDEP, 2011). Similarly, in low income economies, they contribute 60% to GDP and 70% to total employment (SMEDAN, 2012). In order to promote larger participation in entrepreneurial activities, policymakers, researchers, and educators need to

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highlight the factors influencing behaviour and ways to energize entrepreneurial intentions (Akanbi, 2013; Akande & Alabi, 2015; and Baba, 2015)

In view of this, numerous effort have been made by researchers to study factors affecting entrepreneurial intention both developed and developing economies, Some of these studies includes entrepreneurship education (Daniela, Rainer, Norbert, & Birgit, 2015; Peter & Moses, 2014; Malabena, 2015; Muhammad, 2013 & Sani, 2019), entrepreneurial orientation (Boltone, 2012; Boltone & Lane 2012; Sani, Yakubu & Shehu, 2019) environmental factors (Sadeghi et al 2013) among others.

However, with all the reported growth in the number of studies on factors affecting entrepreneurship intention worldwide, the relationship between entrepreneurship education and student intention is still under investigation in African context, particularly sub-Saharan Africa, including Nigeria and also inconsistencies of research findings (Ajetunmobi & Ademola, 2014; Akande & Alabi, 2015) and specifically northern Nigeria Nuhu, Loon & Bell (2016). Furthermore, the relationship between entrepreneurship education, Environmental Support with students 'entrepreneurship intention through Pro-activeness is still not established in the extent literatures.

Moreover many studies reported a positive relationship between entrepreneurship education and entrepreneurial intention and there are others whose studies in this area generally differ considerably. For instance, (Baba, 2015; Ekundayo & Babatunde, 2014; Ooi & Nasiru, 2015) found that entrepreneurship education as a means of developing entrepreneurship skills and potentials of students have a positive relationship with the entrepreneurship intention, while others like; (Abiodun, Isaac & Titilayo, 2015, & Muhammad, 2013) reported entrepreneurship education for having no significant impact on the entrepreneurship skills and potentials of students.

Likewise, Nuhu et al. (2016) in their systemic review of entrepreneurship education literature draw the sample of 213 studies from 5 different online data base reported that; all the regions in the northern parts (North-central, northeast, north-west) are under researched with 5.2%(north east) as the least in that part and 11.7% as the highest (northcentral). With this inconsistency no conclusion can be drawn. Consequently, as suggested by (Baron & Kenny 1986;), where there is no consistent relationship between independent and dependent variables, a mediating variable can be introduced

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to strengthen the relationship. As such this study is employing Pro-activeness to mediate the relationship between Entrepreneurship Education, Environmental Support and students Entrepreneurial Intention. It is against the above background this study conducted to determine the intervening roles of Pro-activeness on relationship between Entrepreneurship Education, Environmental Support with students Entrepreneurial Intention.

Concept of Entrepreneurial Intention (EI)

Generally, intention is the cognitive state immediately prior to executing behaviour (Sani, 2019). Thus, an entrepreneurial intention is concerned with the inclination of a person to start an entrepreneurial activity in the future (Malebana, 2015). It is a key determinant of the action of new venture creation moderated by exogenous variables such as family background, position in one's family, parent(s) occupation, education and training (Sani, Ibrahim & Muhammad, 2018)

According to Sani, *et al* (2018), intentionality is a state of mind directing a person's attention, which leads to experience and action in order to achieve something. Entrepreneurial intention is a state of mind that explores people wish to create a new firm or a new value driver inside existing organizations (Sani, 2017). Intentionality therefore acts as a force that propels entrepreneurial actions and behaviour. It gives direction to someone attention and determines experience one gets in life.

Entrepreneurship Education and Entrepreneurial Intention

To date policy makers are primarily concerned on the influence of entrepreneurship education on graduates' career decision, and therefore how it can be influenced by policy measures (European Commission, 2003). Successively, over the past decade there has been a substantial increase in entrepreneurship programs worldwide designed to foster entrepreneurial culture at all levels of the educational system (Yakubu & Norashidah, 2016).

Nevertheless scholars like (Ekundayo & Babatunde 2014) acknowledged that inclusion of entrepreneurship education influences students' intentions of becoming self-employed. Also Peter & Moses (2014) revealed that Entrepreneurship Education substantially influences students' Entrepreneurship intentions.

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However, on the other hand studies by (Ooi & Nasiru, 2015; Muhammed, 2013; Abiodun, Isaac & Titilayo 2015) reported that there is no significant positive connection between new venture creation and content of entrepreneurship lectures. They also stated that venture formation needs some other factors besides entrepreneurship education. This study assumed that; Pro-activeness could be one of these factors.

Evidence from the reviewed literatures shows that there are inconsistencies of findings on association of entrepreneurship education with students entrepreneurship intention, this suggested the need for intervening variable to balance the relationship as recommended by (Baron & Kenny 1986; Nasiru, 2015) whom posited when relationships is not consistent between independent and dependent variables, a typical mediator or moderator could be introduced. Thus, this study formulates the following hypotheses.

$H0_1$: There is a significant relationship between EED and EIT

$H0_2$: There is a significant relationship between EED and PRO

Environmental Support and Entrepreneurial Intention

The business environment plays a very vital part in inducing entrepreneurialactivities, which many scholars linked it with the role of government in promoting entrepreneurship. Some of the role of the government comes in terms policies and programs such as of funding, externalities, and infrastructures that shapes the factual indigenous framework. In addition, the university environment (support) is also identified as vital mechanisms that influence entrepreneurial activities (Morris & Lewis, 1995). The way and manner in which government provides support to entrepreneurs will go a long way in encouraging and motivating people to be entrepreneurs, this support can be inform of grant, tax holiday and even government patronizing the said product or services. Several scholars have identified certain resources which they classified as tangible and intangible that makes environment very supportive in relation to entrepreneurial activities (Beck, Demirgüç-Kunt & Maksimovic, 2005; Niosi & Bas, 2001). Some of these resources identified include financial support, training, business idea and plan competition, soft loan, and most importantly the physical structure within the local environment.

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However, studies like (Fini, Grimaldi & Sobrero, 2009; Morris & Lewis, 1995; Uddin & Bose, 2012) found a strong correlation between the environment and the entrepreneurial intentions. Their study suggests that the relationship between environment and entrepreneurial intention is worth investigating. Conversely, other studies like (Ibrahim & Lucky, 2017; Ibrahim, 2014; Sani, 2019) reported that environmental support has no significant influence on student entrepreneurial intention. These make the relationship not consistence and bring about the need for intervening variable to strengthen the relationship as recommended in (Baron & Kenny 1986). However the study presents the following hypotheses.

$H0_3$:There is a significant relationship between EVS and EIT

$H0_4$:There is a significant relationship between EVS and PRO

Mediating Role of Pro-activeness

Proactive personality concept, developed by Bateman & Crant (1993) defining it as a somewhat stable tendency to effect environmental change that differentiates individuals based on the magnitude to which they take action to influence their environments. Individuals with a prototypical proactive personality identify opportunities and act on them, show inventiveness, take action, and persevere until meaningful change occurs (Crant, 2000). In contrast, people who are not proactive exhibit the opposite patterns: they fail to identify, let alone seize, opportunities to change things. Less proactive individuals are passive and reactive, preferring to adapt to circumstances rather than change them (Crant, 2000).

Pro-activeness is a firm's strategic orientation that captures specific entrepreneurial aspects of decision-making styles, methods and practices (Frank, Kessler & Fink, 2010). It is not actually an individual construct rather a firm, which refers to attempts to prepare for the future by seeking new opportunities which may or may not be related to the present line of operations which enables introduction of new products and brands ahead of competition (Okpara, 2009). Pro-activeness involves attempts to discover future opportunities, even when these opportunities may be somewhat unrelated to existing operations (Venkatraman, 1989; Rauch, Wiklund & Frese, 2004). Studies established that pro-activeness has strong relationship with firm performance e.g Angelina, Robert, Kenneth & Joseph, 2015; Samson, Rashdan, Rosli & Saad, 2018). It is also independently associated with Entrepreneurial Intention (Sani, *et al* 2019). Since it was already established that pro-

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activeness is correlated to performance, or student entrepreneurial intention it is assumed to mediate Entrepreneurship Education, Environmental Support with Student Entrepreneurial Intention. Thus this study hypothesizes the following.

$H0_5$:There is a significant relationship between PRO and EIT

$H0_6$: PRO mediates the relationship between EED and EIT

$H0_7$: PRO mediates the relationship between EVS and EIT

The Ecological Approach Theory

The ecological approach theory was advocated by Aldrich Howard (1990). It integrates the influence of the environment, and the belief that entrepreneurial behaviour is planned intention. This approach is process-focused in that the networks of several factors are examined in order to forecast Behaviour. According to this theory, beliefs, perceptions and assumptions are learned within the context of a given environment. This theory believes that, attitudes and perceptions predict intentions, which in turn affects Behaviour. Thus, the ecological approach suggests that entrepreneurial characteristics can not only be learned, but can also vary across individuals and situations. An entrepreneurial intention is thus mediated in the following manner; environment or event causes an individual to form perceptions, attitudes and assumptions. These perceptions then translate themselves into intentions or potentials. Intentions or potentials then are expressed through behaviour.

The Ecological theory is related to this study as the theory sees environment and events as a major determinant of entrepreneurial intentions. This study also sees Environmental Support and Entrepreneurship Education as a determinant of entrepreneurial intention through Pro-activeness. In other words, the teaching of Entrepreneurship Education in the universities, create these enabling and Supportive Environments for imparting Entrepreneurial behaviours with the help of individuals pro-activeness. This theory also, accepts that individuals can activate their entrepreneurial potentials if there are environmental possibilities of which entrepreneurship education is one of the environmental possibilities that activate individual entrepreneurial potentials with the help of proactive personality.

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Methodology

The study adopts survey research design which is cross-sectional in nature. This type of research design is adopted because the information about the variables represents what is going on at only one point in time. Primary data was collected from the population of the study using self-administered questionnaire. The population of the study consists of 793 final year students of Federal University Dutse (FUD) during the 2017/2018 session where thesample size of 266 obtained from the population using Yamanee formula and 30% was added to the sample size as recommended this change the sample size to 346. University studentsare ideally suited for the study as they about to engage in the actual entrepreneurial behaviour (Krueger, et. al,. 2000). The researchers chooses FUD final year students not by priority rather because the entrepreneurship education curriculum is consider the same across all theuniversities in the country and all the student took the courses in their 200 and 300 levelrespectively. Simple random sampling technique was adopted given the fact that thepopulation is homogeneous in nature. Out of the 346 questionnaires distributed 305 filled andreturned, 23 had more than 10% missing values and one was an unengaged response, thusthey were all deleted. However, 282 were valid and useful for analysis (Hair, Balck, Babin, Anderson & Tatham, 2006)

The instrument for measuring Entrepreneurship Education was adapted from Ooi, Selvarajah & Meyer, (2011), Environmental Support from Linen (2018), Pro-activeness from Bolton,& Lane, (2012) and finally entrepreneurial intention (EIT) from (Linan & Chen, 2009), all questions were in close ended form and responses were on a 5 point likert scale, thus: strongly agree, agree, undecided, disagree and strongly disagree).

Technique of Data Analysis

This study employed the use of Smart PLS 3.0 in order to calculate the two basic model of PLS path modelling i.e. measurement model and structural model base on the recommendation of (Anderson & Gerbing, 1988). Some of the aims for the use of PLS are: places a very flexible restriction in respect of distribution and population of the study (Haenlein & Kaplan, 2004). It also has the likelihood of providing a additional reliable and accurate calculations of moderating or mediating roles because its accounts for error that is capable of decreasing the possible relationship as well

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as the expansion of the confirmation of the theory as stated in (Helm, Eggert, & Garnefeld, 2010; Henseler & Fassott, 2010).

Results

Measurement model:

The reliability and validity of the model were assessed by the measurement model of PLS-SEM path modelling. As can be seen from Table 1, the reliability analysis has been achieved for all reflective constructs as represented by Composite Reliability (CR), which is above the threshold of 0.70 for all variables. The Average Variance Extracted (AVE) that represents the convergent validity of reflective constructs is also achieved. As shown in Table 1, the grand mean scores of each construct (i.e., the average of the squared of factor loadings of each construct's items) is above the threshold of 0.50 and thus indicates that each of these constructs explains more than 50% of the variance of its indicators (Hair *et al*., 2014). On the other hand, to ascertain the discriminant validity of the reflective constructs, the square root of AVE of each variable should be higher than its correlations with any other construct (Fornell & Larcker, 1981). As shown in Table 2, the diagonal bolded values represent the square root of AVE, which is above the correlation of any reflective variable with one another. This clearly indicates the distinctiveness of each of these constructs.

Table 1: Measurement information: convergent validity (n = 282)

Constructs	Items	Loadings	AVE	C.R
Entrepreneurship Education	**EED2**	**0.826**	**0.694**	**0.901**
	EED3	**0.795**		
	EED4	**0.835**		
	EED5	**0.874**		
Entrepreneurship Intention	**EIT1**	**0.711**	**0.610**	**0.916**
	EIT2	**0.723**		
	EIT3	**0.821**		
	EIT4	**0.798**		
	EIT5	**0.821**		
	EIT6	**0.839**		
	EIT7	**0.744**		
Environmental Support	**EVS3**	**0.771**	**0.681**	**0.865**
	EVS4	**0.851**		
	EVS5	**0.852**		

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Pro-activeness	**PR03**	**0.893**	**0.786**	**0.880**
	PRO2	**0.880**		

EED1, EVS,1, EVS2 and PRO1 were deleted due to measurement issues, CR: Composite reliability, AVE: Average variance extracted

Table 2: Measurement information: discriminant validity (n = 282)

Constructs	**1**	**2**	**3**	**4**
Entrepreneurship Education	**0.833**			
Entrepreneurship Intention	**0.553**	**0.781**		
Environmental Support	**0.295**	**0.339**	**0.825**	
Pro-activeness	**0.511**	**0.581**	**0.349**	**0.886**

Diagonal values correspond to the square root of the AVE of the reflective constructs. Sample size 282

Table 3: Structural analysis result (n = 282)

Relationship	**BetaValues**	**(STDEV)**	**T Statistics**	**P Values**	**Decision**
EED -> EIT	0.33	0.07	4.92	**0.00**	Supported
EED -> PRO	0.45	0.06	7.13	**0.00**	Supported
EVS -> EIT	0.11	0.05	2.12	**0.03**	Supported
EVS -> PRO	0.22	0.06	3.51	**0.00**	Supported
PRO -> EIT	0.37	0.07	5.55	**0.00**	Supported
EED -> PRO –EIT	0.17	0.04	3.93	**0.00**	Supported
EVS -> PRO ->EIT	0.08	0.03	2.91	**0.00**	Supported

***p < 0.05, Hypotheses 1-4: direct relationships, Hypotheses 5-6: Mediating relationships,

Table 4: Bootstrapped confidence interval

Hypothesis	**Sample Mean**	**SD**	**T. Values**	**2.5%LL**	**97.5%UL**
EED -> PRO -> EIT	0.17	0.04	3.93	0.09	0.26
EVS -> PRO -> EIT	0.08	0.03	2.91	0.04	0.14

Hypothesis is supported, when there is no zero between lower and upper limits, LL: Lower limit, UL: Upper limit, SD: Standard deviation

Structural model:

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In order to evaluate the predetermine hypotheses; the structural equation model was employed using bootstrap indirect effect (Hair *et al*., 2014). As presented in Table 3, the statistical analysis revealed that EED is significantly related to EIT ($\beta = 0.33$, $t= 4.92$ and $p<0.05$) and therefore hypotheses 1 is supported. Correspondingly, the empirical data indicated that EED is positively related to PRO ($\beta = 0.45$, $t= 7.13$, & $p<0.05$). Therefore, the empirical analysis also supported the H2. More so, the analysis also supported H3 as EVS is positively related to EIT ($\beta = 0.11$, $t= 2.12$ & $p<0.05$). Furthermore the empirical evidence support H4 as indicated that EVS is positively related to PRO ($\beta = 0.22$, $t= 3.51$ & $p<0.05$). Moreover, the empirical evidence indicated that PRO positively and significantly connected EIT ($\beta = 0.37$, $t= 5.55$ & $p<0.05$) thereby H5 supported. On other hand, PRO mediated the relationship between EED and EIT ($\beta = 0.17$, $t= 3.93$ & $p<0.05$). EVS and EIT ($\beta = 0.08$, $t= 2.91$& $p<0.05$). Thus, H6 and H7 are all supported. To sum, the hypothesized direct relationships as H1, H2, H3 and H4 are thereby supported empirically. On the mediating relationships, although all the mediation relationships are significant based on path coefficients (simple mean) and their T-statistics (t-value), nevertheless, the hypotheses may only be supported when there is no zero between Lower Limit (LL) and Upper Limit (UL) of the confidence interval, which relies on bootstrapping standard error (Hair *et al*., 2014). However, as shown in Table 4, there is no zero (i.e., when the lower limit has a negative and the upper bound has a positive signs) between any of the confidence intervals of each of the relationships. Hence, all hypothesized relationships on the mediating effect of Pro-activeness on the relationship between independent variables (i.e., Entrepreneurship Education, Environmental support) and Entrepreneurial Intention are therefore supported empirically.

Discussion of findings

This study investigated the impact of entrepreneurship Education, and environment support on pro-activeness, as well as mediating effects of on pro-activeness on the relationship between these predictors and entrepreneurial Intention among Nigeria university students. The study was built on the platform of theory planned behaviour (TPB) (Ajzan, 1991). However, the numerical analysis of this study established the practical confirmation on the effects of entrepreneurship Education,

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and environment support on the development of Pro-activeness and more importantly the mediating role of Pro-activeness on the relationship between relationship between these predictors and entrepreneurial Intention among Nigeria university students. However, the results are not surprised equated to the preceding studies as they also found that pro-activeness as the dimension of Entrepreneurial Orientation related to students entrepreneurial intention (Sani *et al*., 2019), even though precise mediating role of Pro-activeness on the relationship between entrepreneurship Education, environmental support and student entrepreneurial intention was not previously established. By the way, the study addressed an important knowledge gap of accepting how Entrepreneurship Education and environment support could be used as an antecedent of Pro-activeness and how this path relationship create entrepreneurial Intention as well.

Conclusion

In line with the findings of the study, it is concluded that EED and EVS significantly affect EIT both directly and indirectly through PRO. Even-though some of the relationship was not previously established the results support previous research about the relationships in our model. For example, direct relationships between EED and EIT, EVS and EIT, PRO and EIT, were established previously by (Linan & Chen, 2006; Sani, 2019, Sani, Yakubu & Shehu, 2019) among others. It also shows that PRO mediates the relationship between EED, EVS and EIT. This indicates that the association between EED, EVS and EIT is best understood through PRO.

Theoretically, the study made a different contribution by observing the intermediating role of PRO on the relationship between EED, EVS and EIT.

Recommendation

1. Further related study should be replicated with other factors involved a wider and different sample to confirm the findings. Practically, the study confirms the relative importance of each antecedent in the EI model going by the way people apprehend reality and transform it into perceptions towards entrepreneurship.

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2. Therefore, PRO would be the first step in the mental process influencing perceptions of EED and EVS which ultimately affect intention to start a business.

3. The study further recommends that other researchers should employ these hypotheses with other antecedent of entrepreneurial intention for further proof.

4. Educators and important members of the society including friends and family should encourage the promotion of an entrepreneurially supportive culture that permits collaboration and interchange of ideas.

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CONSULTATIVE CONSTITUTION FOR EFFECTIVE ADMINISTRATION OF NIGERIA DEMOCRACY: A COMPARISON WITH SWITZERLAND FEDERATION

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ABSTRACT

The desire for a better and progressive society through a governmental design such as federalism has been passionately debated over the years. Federalism is an effective device for securing unity in diversity and protecting the minority and the weak constituents from the powerful majority components of the country. Countries like Nigeria and Switzerland among others have chosen to practice this effective device for administrating their countries accordingly. This participation in an ideal situation is elicited by relative consultation. This paper compares the constitutional development of Switzerland and Nigeria. It was discovered that in Switzerland adequate consultations were and are carried out in the constitutional development while in Nigeria inadequate or no consultations were carried out and as result, has been confronted with the problems of ethnicity and regionalization of powers, weak and ineffective state institutions, failing capacity to enforce law, order and security etc. secondary in this research. It is also recommended that the Nigeria constitution making process should be characterized by public consultation, broad-based participation should be encouraged in bargaining, negotiation and drafting process to improve compliance, consensus and legitimacy.

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INTRODUCTION

Federalism (federal system) denotes a sovereign state formed by establishment of a close-knit union of two or more smaller political communities which after formation are no longer completely independent but do retain a significant amount of autonomy (Almond, 2012).

The desire for a union by some hitherto autonomous political entities is usually spurred by the fear of external aggression or threat of external aggression or threat to independence, a strong need to preserve local diversities and autonomy, economic advantages (larger markets, stronger bargaining power), administrative efficiency, among others.

In states where the above principles of federalism have been consciously, objectively and effectively implemented, the result has been the emergence of a social superstructure characterized by security and development. Switzerland for instance has one of the highest development percentages in the world. The world Bank threats to national security like unemployment rate, ethno-religious conflicts, institutional corruption, failing capacity to enforce law and order, violation of fundamental human rights, among others are almost non-existent in the Swiss federation. The Swiss federation is in fact rated as the most people – oriented democracy in the world. In the sense that almost in all major policy issues, ultimate endorsement is granted by the citizens through the medium of referendum (Fleiner, 2009).According to Koller (2012), another major strength or position attribute of the Swiss federalism is the accountability of its government to the citizenry, which makes official corruption almost non-existent in the country.

The Nigerian federation on the other hand is plagued with crisis of monumental proportions. These include official graft, subversion of the will of the citizens, alienation of the people from fundamental decision and policy making, insecurity of lives and property, rising rate of poverty, general infrastructural decay, dwindling standard of living and high cost of living amongst others.

The political milestones in Nigeria since the independence in 1960 reveal a myriad of problems with the federation a myriad of problems with the federation, the political crises of 1963 in the then Eastern Regions election, the attempted secession of the then Eastern Region/declaration of the Republic of Biafra state in 1967, the almost three decades of military rule (1966-1999), frequent Inter-religions/ethnic conflicts and crises.

Other specific mal-functions are the ever increasing rates of insurgencies and insecurity of lives and properties in the country. The deadly activities of the Niger – Delta militants in the South-South, Odua people's Congress(OPC) in the South-West, the movement for the actualization of the Sovereign state of Biafra (MASSOB) in the South-East, the continuous Fulani herdsmen/host communities clashes and of course, the very condemnable Boko-Haram terrorist activities in the Northern part of Nigeria.

All these are with varying degrees of old and, or fresh interest, agitations and demands. Even among the Corporate bodies and civil societies, constant conflicts and rivalries either among

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themselves or with the authorities concerned more often than not elicit one to ask if actually there were consultation/bargaining in the processes of formulating laws (constitution) and forms of government (treaty) for the mutual peaceful and harmonious co-existence in one humble country. Akamere (2003) is opined that federalism is derived from a latin word, "foedus" and simply means treaty or agreement". One is inevitably moved to ask who, where, when, with what and how did Nigerians agree? (if at all there was or were agreements or treaty in relation to the 1999 constitution as amended); how were the representatives selected and how did they (representatives) agree on a platform (constitution) to live, live and work together to build and sustain a united and progressive country such as Switzerland? Did the makers of the Nigerian constitution take into account the very vital role of consultations to citizens/government mobilization and participation for a harmonious collective growth and development?

Nigeria is an empirical "child of colonialism". As a colonial creation like other Africa states. It was arbitrary constructed without respect for the diverse ethnic histories, cultures, and wishes of the people. Ikelegbe (2013) argued that such state (Nigeria) was almost alien, imposed, predatory, plundering unaccountable, coercive and violent. In other words, the Nigerian people were never consulted adequately before the federal system was imposed on them. According to him Nigeria's federal system (federalism) seems to have created more complexity and confusion, duplication and overlapping as well as waste of time and energy. It has equally created room for dual or ambivalent loyalties and struggles with policy implementation and administration.

This uniqueness of this paper is therefore predicated on the fact that it focuses on the foundation of Nigerian federalism and examines the lack of adequate participation and consensus as the roof cause of the dysfunctionality of the Nigerian federation. And to suggest ways through which the full compliments of consultation could be bought to bear to correct the failing federalism of Nigeria.

SOME DEMOCRATIC ELEMENTS

Federalism

Federalism is a universal political concept which denotes a specific form of political practice. It has various definitions..

Federalism is a process that involves cooperation, bargaining and conflict between and within the federating units and between and within the central authority and autonomous authorities (AWA, 1976).

Wheare (1953) defined federalism as the method of dividing power so that general and regional governments are each, with a sphere, co-ordinate and independent. He identified five characteristics which are:

1. There must be at least two levels of government and there must be constitutional division of power among the levels of governments.
2. Each level of government must be independent and co-ordinate.
3. Each level of government must be financially independent.
4. There must be Supreme Court of Independent, Judiciary to resolve power-sharing conflicts.

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5. There must be a Constitution, no level of government should have undue power over the amendment process.

From the above definitions, it is crystal clear that the following are true of ideal federalism.

1. It is a product of free will by members of hitherto autonomous nations.
2. It is made possible by national consensus that is a general (unforced) agreement by the federating constituencies, usually characterized by ethnic religious and geographical diversities.
3. Its primary goal is to preserve and protect the identifies and diversities respectively of the federating entities.
4. It emphasizes a legal division of powers between a central authority and the component bodies.
5. The terms of its being, its structure and modus operandi are specified in a body of document called constitution which is a product of national dialogue, bargain and consensus, and cannot be unilaterally altered by any level of government.
6. Its legitimacy and effectiveness is predicated on the extent to which it addresses and satisfies the aspirations and needs of a federating units.
7. True national consensus, on which the foundation of federalism is anchored, is a product of extensive and exhaustive consultations, negotiations and compromise.

Consultation

Consultation as a universal concept has been variously defined and explained by various authorities such that it is practically impossible to capture every single definition in a single paper of this scope.

Maduagwu (1975) stated that public consultation processes can also enhance voluntary compliance because the sense of legitimacy and shared ownership that consultation gives motivate affected parties to comply. According to him, the tools usually used for public consultation are:

1. Informal consultation: This includes all forms of discretionary, adhoc and under-standardized contracts between regulators and interest groups. It is however limited by its transparency and accountability.
2. Circulatory of Regulatory proposals for public Comment: These forms of public consultation differ from informal consultation in the sense that, the circulation process is more systematic; structured, and routine, and may have some basis in law, policy statement or instructions. Responses are usually in written form, which may be supplemented with oral statements at hearings. It is the most widely used form of consultation.
3. Public Notice and Comment: This process is more inclusive and open than the circulation for comment process, and is usually more formal and structured. It gives all interested parties the opportunity to be aware of, and participate in the consultation process.
4. Public Hearings: According to Hampton and Tubbs (2013), Public Hearings provide a platform for face-to-face contact in which dialogue can take place between regulators and wide range of affected parties and between interest groups themselves.
5. Advisory Bodies: This is the final tool which countries use for public consultation, and it involves the employment of experts (especially at the planning stage) to assist in defining positions and options.

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Constitution

According to Akamere (2003), a Constitution is the collection of principles according to which the powers of the government, the rights of the governed and the relations between the government and the governed are adjusted.

Filippor, et al (2004) a constitution is an equilibrium selection device that helps to solve problems pertaining to its component parts and also provided some guidance to their general design.
Every modern written constitution generally confers specific powers to the state as institutional entity, established up the primary condition that it abides by the said constitution's limitations, thus, apolitical organization is constitutional to the power control for the protection of the interests and liberties of the citizen include those that maybe in the minority (Gordon, 1999).

Sources of Constitution

1. Conventions and Norms: This refers to the long existing customs and practices defined and guide the relations and interactions among individuals and institutions in a particular society
2. Legislative Decisions: Some constitutional laws are denied from legislations in the form of statue, acts of parliament, local government by laws. The legislators are saddled with the basic responsibilities of law-making.
3. Judicial Precedents: They are composed of the previous decisions of courts of law. They are often laws and customs of the people which have received the judicial recognition in the reasons given by Judges for their decision in particular cases.
4. Formidable Literature: Just like Judicial decision, academic writings can be evidence of customary laws and can be also play subsidiary roles in developing new rules of law.
5. Ideology: The contents and nature of a constitution may be influenced by the kind of ideology held by the state. Nigeria for instance practices a kind of capitalism.

The Constitution Making Process

Due to the centrality of the constitution to the structure and existence of the state, its drafting and amendment processes are highly systematized. The constitution plays a crucial role in peaceful political transactions and post-conflict peace-building. The nine component parts of the constitution making process identified by the global organization (UN, 2013) are:

1. Assessment of the need for a constitution making process by key stakeholder in the state.
2. High level negotiations between key constituencies, leading to an agreement on how the constitution making should proceed. That is establishing a blueprint and structure for the process – including who will be involved in preparing a draft, how they will be selected or elected, how consensus will be built, how the constitution will be adopted, what the time will be, and how disputes will be resolved.
3. Establishment of a representative body (e.g. constitutional commission) to lead the public education and consultation campaigns and to prepare a draft of the constitution.
4. Establishment of a secretariat or other body to support the mandate of the constructional bodies, in particular with the logistics involved in carrying out public education and consultation.

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5. Organization of a public information and civil education campaign on the constitution making process, and the role and implications of the draft constitution.
6. A public consultation process led by the drafting body to gather view and ensure input of the public on the draft consultation.
7. Submission of the draft constitution to a representative forum (e.g. constituent assembly constitutional convention or parliament) to debate it and make amendments where necessary.
8. Final adoption procedures (e.g. qualified majority in the representative form or referendum).
9. Post constitution-making education on the newly adopted constitution and development of a strategy for its implementation.

It is instructive to note that in the reviewed above, one dominant factor that is crucial and pervasive in constitution is consultation. It implies that ultimate input, and ratification in constitution making (as a universal process) inheres in the citizenry of the state either directly or through their elected representatives, and the constitution making process is best achieved through an exhaustive consultation process.

OVERVIEW OF NIGERIAN AND SWISS FEDERALISMS

Nigerian Federalism

History: Nigeria is one of the several countries which practice or claim to practice federalism as a system of political administration, hence the Nigerian constitution especially use the nomenclature – Federal Republic of Nigeria. Nigeria is a nation state of extra ordinary complexities and diversities reflected by the plethora of ethno-cultural and religious groups co-habiting the territory. At About 250 ethnic groups.

According to Irabor (2011), Nigeria's emergency as a plural state owes its origin to colonial conquest which permeated the entire continent of Africa from the 19th Century. The structure of Nigerian federalism can be traced far back to 1914 when the hitherto Northern and Southern protectorates were amalgamated by the British Colonial Administration, though with unitary form of government.

The Richard's constitution of 1944 gave more impetus to the emergence of Nigerian federalism with the division of the country into three 930 regions. Oyovbare et al (1991) stated that it was however, the 1954 Lyttleton constitution that established a federal system in Nigeria for the first time. The constitution removed the element of Unitarianism? contained in the 1951 Macpherser's Constitution.

Igbuzor (2001) stated that 1960 and 1953 independence and Republic Constitutions respectively consolidated the federal structure instituted by the 1954 constitutions. However, the 1963 constitution added a fourth region (Mid-Western Region) to the existing Eastern, Northern and Western regions, bring the total to four regions. The federal structure was eventually abandoned in 1966 when the military took control of the government and introduced a unitary system of government. In 1967, the four regions were subsequently changed to 12 states, 19 states in 1976,

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21 states in 1991 and 36 states in 1996 with Abuja as the Federal Capital Territory.

Federalism was re-introduced in Nigeria as in 1979 when democracy was re-established. According to Nwabueze (2013) the reintroduced federalism was different from what it was in the pre-military administration era. This was because the 1979 federal structure created a central government that was and has remained an absolute power over the states, which in practice are more or less appendages of the federal government. Though the 1979 constitution was been replaced with the 1999 constitution upon which the present democratic government was found. (The 1999 constitution is a rehash of over 90 percent of what is contained in the 1979 constitution). The 1979 and 1999 constitutions are different from their predecessors in that they were created by military decrees and not by national consensus.

Structure and Practice

Nigeria's federalism is made up of a central governing authority called the federal government, 36 intermediate entitles called states, which have their individual governments. A federal capital territory and 774 municipal units called local government areas. The Nigerian federation therefore has three tiers levels of government: Federal, State and Local Government. They all perform independent function and co-ordinate function, but in practice, the power of the first tier (federal government) tends to supersede the powers of the state and local governments (Chukwuka 2013).

The powers of the federal government as specified in the 1999 constitution in the exclusive list include: Defense of the country, external affairs, aviation among several others. Also performs some function on concurrent list like education, health and etc. At the second tier, the state government performs the functions on their concurrent and residual lists. In the residual list, all the functions are performed by the state government. They include chieftaincy affairs, settlement of disputes between communities etc. The head of the state tier is the Governor. 1999 constitution, second schedule, section 4. The third tier local government headed by the chairman. According to the 1999 constitution, fourth schedule, section seven, the functions of the local government include: Collection of rates, radio and television licenses, establishment and maintenance of cemeteries etc.

The 1999 constitution like its predecessor the 1979 constitution has been widely criticized by notable political commentators as being responsible for the systematic disintegration of the federalism. Its highly centralized nature and the diminishing state and local power have singled out as primarily responsible. Professor Ben Nwabueze, a member of the Constitution Draft Committee of the 1979 constitution traced the problems of the 1999 constitution to the 1979 which it as derived. According to him, the constitution is failing because it was not authorized by the people nor owned by the people.

Nwabueze argued that the constitution is not a reflection of the aspiration of Nigerians, he says:

> I drafted chapter 2, and it became the chapter two of the constitution….The

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> 1979 constitution was in fact drafted by Chief Rotimi Williams and myself with the help of the other members of the committee…We were called the 49 wise men….I take responsibility for the errors…….(Nwabueze, 2013).

Professor Nwabueze identified the error of the constitution was the decision of 49 member committee to unilaterally move 50 percent of the concurrent list of the 1960 and 1963 and a further 30 percent of items on the residual list and, put them on the exclusive list.

Irabor (2011) argued that the 1979 and 1999 constitution are military constitutions that do not have the input and approval of the people. He contended therefore, that the problems of Nigeria's federalism lies in a non people authorized and owned constitution. Stating that when Nigeria had such a constitution in the first republic, there were no cases of the systematic failures that characterize the present dispensation.

Igbuzor (2001) while commenting on the non-consultative constitution making process of the 1999 constitution he lamented that the Justice Nicki Tobi led constitution Review Committee which was meant to consult Nigerians, was given less than two months to do its job.

Swiss Federalism

Canadian Scholar Liebich (2012) in his essay "Federalism Swiss Style" assertedthat Switzerland is often cited as the model of federalism, especially because it is one of the wealthiest and politically most stable countries in the world, despite linguistic and cultural divisions. Liebick's position is validated by the United Nations (2013) which ranks Switzerland as the fifth richest country in the world in terms of per capita gross domestic product, and the highest quality of life in the world. Wikipedia (2013) statedthat Switzerland has the world's nineteenth largest economy by nominal GDP, the thirty-sixth largest by purchasing power parity, fifteenth largest exporter and seventeenth largest importer of goods.

Also a population of approximately 8 million people comprising of four main linguistic and cultural regions: German, French, Italian and the Romans. Hence the Swiss (as the nationals Switzerland are called) do not form a nation in the sense of a common ethnic or linguistic identity, but rather on a common historical background, shared values and symbolism.

Switzerland evolved over many centuries from a loose alliance of small self-serving towns and states, beginning with the confederation of Uri, Schwyz and Nidwalden in 1291, to a fully-fledged federal state of 26 cantons.

Political System

The Federal Constitution defined Switzerland as a federal state composed of 26 cantons with far reaching autonomy. The basic features of the Swiss political system as follows:

- Governments, Parliaments and Courts on three levels'
- Federal
- Cantonal
- Communal

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- Small villages have reunions of all citizens instead of Parliament.
- Two features of Direct Democracy grant an unusually detailed level of participation to ordinary citizens.
- **Popular Initiative:** Ordinary citizens may propose to change the constitution if they can find a number of supporters (100,000 out of about 3,500,000 voters, smaller numbers at the cantonal levels). The parliament will discuss the proposal and make an alternative which may be accepted or rejected by the citizens in a referendum. Though the same referendum they may decide whether to accept the proposed initiative or leave the constitution uncharged.

- **Federal Two-Chamber Parliament:**
- The National Council is Switzerland's "house of representatives. The 200 members are elected every four years according to a refined proportional election system.
- The "Council of states" represents the cantons, (like the United States Senate).
- Both chambers discuss new laws separately.
- Being a member of parliament is not a full time Job.
- Both chambers of parliament form several commissions to control the work of the administration and to debate new laws in depth.

FEDERAL GOVERNMENT AND ADMINISTRATION

Switzerland's government is a team consisting of seven members with equal rights. Each member of the federal administration, but all major government decisions are taken in weekly government conferences either by consensus or by majority voting of all seven members of the federal administration. The members of the government are usually (re) elected every four years in December. There is no legal limit to the total term of office.

The seven Administrative Department are:

- Internal Affairs
- Foreign Affairs
- Justice and Police
- Energy, Traffic, Environment, Transport and Communication.
- Economy and Education and Research
- Finances
- Defense and Sports

Switzerland does not have a full time President. The representational functions of a President are taken over by one or all of the government members. Every year, another member of the government team is elected federal President in turn so that every member of the government assumes this role in seven years.

Koller (2012) states that Switzerland government is characterized by frequent referendums on new and changed laws, budgets etc. Some of them mandatorily, while others are facultative, that is, if only 50,000 citizens demands for it. It is this constant tradition and practice of referendums that differentiate the Swiss brand of federalism from other federal democracies.

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The cantons have the constitutional rights to establish their proper governmental system to decide on the scope of autonomy of their municipalities, to determine the scope of direct democracy granted to the citizens, and to organize their own judiciary. They also have the right to determine the official language(s) of the Canton from among the four national languages. All cantons have their constitutions, their won government and parliaments. Cantonal and communal budgets are subjected to mandatory referendums. Cantons may also go into agreements with foreign countries as long as such agreements are not inconsistent with any provision of the federal constitution.

A COMPARATIVE ANALYSIS

Nigerian and Swiss Federalism

A critical study of Nigeria and Switzerland federalism and constitutions reveals few points of convergence and multiple divergent points.

To foster an unambiguous understanding of these convergent and divergent areas, they shall be discussed under various sub-titles such as:

- Diverse Nationalities
- Source of Constitution
- Distribution of powers
- Direct verse Indirect Democracy
- Financial Federalism

Diverse Nationalities

The question of diverse nationalities is crucial to both federalisms. But whereas the Swiss constitution in its preamble acknowledges it – "to live our diversity in unity, respect one another". The Nigerian Constitution's preamble is silent o this important issue, preferring instead to emphasize the issue of national unity. The implication of this is that whereas the Swiss federalism becomes a "means to an end, which is the wellbeing and satisfaction of the citizenry. The Nigeria model tends to insist on the unity of the country even at the expense of the well being of the people, thereby becoming an "end in itself". The unfortunate fall out of this is that the country continues to polarized along these ethnic and tribal lines with national politics dominated? by pro-regional nationalities (Ikelegbe, 2013).

Conversely, the Swiss constitution guarantees that all national languages have equal recognition. Nigeria with 250 ethnic groups and about 500 languages, such arranged might prove awkward at the federal and state level. However, this can happen only when state and local government autonomous are strengthened as applies in Switzerland.

Source of Constitution

It has been sufficiently stressed in this paper that the 1999 constitution of Nigeria is more or less a re-hash of its 1979 predecessor which was definitely not a product of national consensus. The implication of this fact is that the Nigerian constitution is not and cannot be said to be a people's constitution since it was neither produced nor ratified by the people and federating states of Nigeria. (Sekoni, 2013) quoted Nigeria's former Senate President, Senator David Mark as saying the peoples consent and input were not required to amend the Nigerian constitution since there was an elected national assembly. In Senator Mark's opinion, it is the duty of the National Assembly

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to decide the people's constitution. The implication of this, is that statism – the running of a country as a bureaucracy with emphasis on what those charged with the responsibility to run the bureaucracy choose to do rather than what citizens prefer is entended in Nigeria rather than a country or community of interests held by the people.

Conversely, the Swiss federal constitution is a product of comprehensive and painstaking consultation, and bargaining with and by the peoples of Switzerland in all the cantons and communal. This was still subjected to a referendum by the people and cantonal votes, where the majority of the citizens and cantons voted to adopt the constitution.

Distribution of Powers

In the Swiss federal constitution, the cantons (states) are Sovereign in so far as their Sovereignty is not limited by the federal constitution. The cantons cede the areas of foreign relations, legislation on currency, and railways to the federal constitution. On the other hand, only the cantons have armed police force, run hospitals and universities while the public schools are run by the communes. And this gives the cantons a strong position.

In the context of Nigeria, the distribution of power between the federal government and the federating states is lop-sided power structure. Nwabueze (2013) contended that one of the major challenges of Nigeria federalism is that the power is overly concentrated at the centre thereby rendering the federating units powerless and ineffective.

DIRECT VERSUS INDIRECT DEMOCRACY

Switzerland features a system of government not seen in any other nation: direct representation whereby referendums have been used since 1848 on the most important laws. The amendments to the Swiss constitution, the joining of international organization or changes to federal laws that have no foundation in the constitution but have been operational or more than one year must be approved by the majority of the people and the cantons (double majority) in a national vote. Any citizen may challenge a law that has been passed by parliament if that person is able to collect 50,000 signatures against that law in 100 days.

In Nigeria, the democratic practice is indirect. The constitution and laws of the land are more or less the products of the elected members of parliament and the president. Similarly, the alteration of the Nigerian federal constitution is a function of the parliament and not the direct responsibility of the people through referendums, as obtains in Switzerland. The Nigerian Constitution declares that for the alteration of the constitution shall not be passed in either House of the National Assembly unless the proposal is supported by the votes of not less than two-third majority of all the members of that House and approved by resolution of the House of Assembly of not less than two-third of all the states. When elected representatives turn ground to pursue parochial and selfish interest; the electorates become helpless, especially as the recall process appears to have been deliberately designed to be ineffective.

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Fiscal Federalism

In virtually all federal systems, one of the major recurring causes of inter-governmental conflicts is the issue of securing adequate resources, especially on the part of the lower levels of government to discharge their responsibilities. In the Swiss federation, the cantons retain their financial autonomy. Article 47 of the Swiss federal constitution states that, the confederation shall respect the autonomy of the cantons in the areas of tasks, finance and organisation. Consequently, there is no problem of revenue allocation.

The situation is however, the opposite in the Nigerian context. The major areas of revenue generation – mining, oil prospecting and exploration are controlled exclusively by the central government which in turn remits a paltry 13 percent of such revenue to the state from which the resources is derived. The remaining revenue accruing to the federation is shared on the basis of a formula which allocates 52 percent of total revenue to the federal government, while the remaining two federating units – (state and local government) are left with a paltry 48 percent. The Nigerian federation is a union of all-powerful central authority and highly subordinate federating units called states which are heavily dependent on the federal government for revenue.

An indispensable element of the federalism is the existence of a constitutional framework in which the terms of federation are spelt out. Constitution as a legitimate universal concept in turn, is characterized by a number of immutable principles. One of such principles is consensus – an opinion, law or position that all members of a community or group agrees with and accepts. It presupposes that for any constitution to achieve validity and acceptance in its sphere of influence, it must emerge as a product of consensus within that sphere.

The Swiss federal constitution position cannot be said to be as the Nigerian experience, reason being that the Nigerian constitution is not a product of national consensus. The detailed consultation, negotiation and compromise processes as well as the ultimate ratification referendum that went into the production of the Swiss federal constitution are absent in the Nigerian case, where only 49 men hand – picked by a military Head of State drafted the constitution and contributed mainly to its ratification. The sad consequence of a Nigerian federal constitution that is lacking in popular consensus are the multiple socio-political and economic dislocations presently manifesting in all sphere of National life; the entrenchment of statism and the total systematic failure of the Nigeria state.

CONCLUSION

An indispensable element of the federalism is the existence of a constitutional framework in which the terms of federation are spelt out. Constitutionalism as a legitimate universal concept in turn, is characterized by a number of immutable principles. One of such principles is consensus- an opinion, law or position that all members of a community or group agrees with and accept. It presupposes that for any constitution to achieve validity and acceptance in its sphere of influence, it must emerge as a product of consensus within that sphere.

The consultation process provides the forum for all interest groups to make their input into

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constitution. The various inputs made by various groups are then harmonized through the instruments of bargaining, negotiation and compromise. The resultant document of this process becomes the constitution of consensus authored and approved by the people.

The Swiss federal constitution position cannot be said to be as the Nigerian experience, reason being that the Nigerian constitution is not a product of national consensus.

The detailed consultation, negotiation and compromise processes as well as the ultimate ratification referendum that went into the production of the Swiss federal constitution are absent in the Nigerian case, only 49 men hand-picked by a military Head of stated drafted the constitution and contributed mainly to its ratification.

The sad consequence of a Nigerian federal constitution that is lacking in popular consensus are the multiple socio-political and economic dislocations presently manifesting in all spheres of National life; the entrenchment of statist and the total systematic failure of the Nigeria state.

RECOMMENDATIONS

The bedrock of true federalism is a constitution of National consensus (as obtains in Switzerland) and that the major bare of Nigeria federalism is its predication on a constitution that it berefts of national or popular consensus, this paper hereby recommends the following;

1. The Nigerian federalism should be holistically restructured through a ethnic sovereign national conference process that will recognize and cede ultimate constitutional sovereign to the citizens as against the current practice which gives ultimate power to the state bureaucracy.
2. The constitution making process should be characterized by public consultation, and bargaining between the various nationalities to determine their terms and context of association. The consultation should activity seek the opinions of interested and affected Nigerians, as against the 49 member draft committee of the 1979 constitution and the 27 member provisional ruling council that approved the operational 1999 constitution.
3. Broad-based participation should be encouraged in the bargaining, negotiation and drafting process to improve compliance, consensus and legitimacy. This paper subscribes to the comprehension consultation, negotiation and compromise by a process that has the people's blessing and consent. The stages should be between members of the same ethnic. Nationality, an inter-ethnic nationalities discussion and inter federating units discussions.
4. Each stage should be conducted with a referendum to give it the approval of the majority of the people concerned, while the constitution that emerge from the process should equally be approved through a consensus of the nationalities involved. This will minimize, if not eliminate the conflicts and crises that frequently arise between members of various ethnic nationalities, as such issues bothering on area of extreme divergence and differences in culture, religion etc, From the analysis and observations of this paper, we submit that only a constitution of national consensus can enhance the effective administration of Nigeria democracy and rescue Nigerian federation from its steady move towards failed statehood.

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THE EFFECTS OF HERDSMEN AND FARMERS CONFLICT ON URBAN CITIES IN NIGERIA

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ABSTRACT

The persistent violence between the Fulani herdsmen and farmers is one of the Nigeria Security problems which portends grave socio-economic consequences in the urban cities. The continuous destruction has affected national cohesion and as well as the lives at the urban cities. This paper looked at the causes of the herdsmen and farmers conflict, the effects of the conflict on the urban cities, the Government response and necessary recommendations. Secondary source of data and personal experience were adopted in this study. Ranching system amongst others was recommended to prevent the contact of the herdsmen and farmers thereby putting an end to the destruction of the lives and properties in the rural areas, thereby depopulating the already overpopulated urban cities.

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INTRODUCTION

Insecurity in the context of herdsmen and farmers relationships in Nigeria dates back to when in the first instance Fulani people began to feel insecure in their places of origin and began the search for solution outside their place of origin. Second, insecurity arose amongst the non-Fulani farming communities when the Fulanis arrived in their community and engaged in activities that point to attempt to dislodge the local communities. Culturally, Fulani herdsmen are known livestock breeders and in pre-colonial times, their place of origin was the Sahel Semi-arid areas of Futa-Jalon Mountain in West Africa. But as a result of threat from climatic changes and population growth made the herdsmen to move to the Savannah and tropical forest regions of Southern West Africa and far Northern Nigeria. The immigration into far Northern Nigeria dates back to the 13th and 14th centuries [Ahmed-Gamgun ,2018). Consequently, differences in climatic conditions and changes thereof in the North, propelled herdsmen to move across regions especially from the North to the Central and Southern Nigeria to access better grazing resources in order to secure quality food security for their herds. This usually takes place during crop cultivations season. While driving cattle across regions, sometimes the destruction of crops occur and becomes a source of conflict between farmers who claim customary right over land and herdsmen who are regarded as strangers.

The increasing movement from one place in the eyes of the modern law amounted to trespass and encroachment of the properties of others. Nevertheless they co-ex-

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isted and from time to time, whenever issue arises traditional rulers come in to adjudicate to ensure that whoever was found guilty was sanctioned and paid compensation.

According to Atuma [2018], He claimed that terrorists have hijacked the conflict. Before now, the Fulani herdsmen were regarded as the most peaceful partners to their host communities, their only red line being the protection of their cows. These terrorists are part of the Al-Qaeda based in Afghanistan. Two arrested suspects confessed to the Plateau State Commissioner of Police Undie Adie how they connived with some herdsmen to rustle the cows, sheep and kill a seven year old boy. (Daily Sun, 2018).

THEORETICAL FRAMEWORK

Frustration Aggression Theory is the most suitable theoretical framework for this study, which was developed in 1939 by John Dollard and his team of research associates. This means that where expectation does not tally (meet) attainment, there is then the tendency for people (including Ethnic Nationalities) to confront those they hold responsible for frustrating their ambitions.

The central theme of the frustration-aggression theory is that aggression is not just restricted exclusively to a natural reaction or instinct as the realist and the biological school assumed, but much more importantly, the theory emphasizes the outcome of the situation where the legitimate desire of an individual is denied either directly or indirect consequent upon the way the society is structured.

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This can be related to the feeling of the Fulani herdsmen that they are denied access to land for the grazing of their cattle by the farmers and by this, violence ensued which is claiming lives and destruction of properties.

CAUSES OF THE CRISIS

Since the fourth Nigerian Republic found in 1999, farmer-herdsmen violence has killed thousands of people and displaced tens of thousands more. Some of the causes are:

(1) The trend in the increase is due to an expansion of agriculturist population and cultivated land at the expense of pasture lands, deteriorating environmental conditions desertification and soil degradation. (Wikipedia, 2018)

(2) Breakdown in traditional conflict resolution mechanism of the land. When conflicts occur, tension is raised and to resolve the conflict, farm owners reported the cases of conflict to their traditional rulers and the police. And where the herdsmen are confirmed to be responsible for the destruction of crops are fined to pay compensation. This became too rampant that the farmers refused compensation and ordered the Fulani herdsmen to take their cattle away from their farm lands (Ugwu, 2017)

(3) Activities of the herdsmen in the name of promoting their nomadic culture of pasturing but more worrisome is the new dimension of bearing sophisticated weapons of war to terrorize farmers either as a result of lack of attention or they deliberately allow their cattle to stray and trample on the crops and forcefully eat up farm crops of farmers, they also contaminate streams which serve as sources of water for human consumption. Hence, this leads to outbreak of

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disease in the community. It is also reported that they have taken kidnapping and arm robbery activities on the highways. (Ingawa, Ega, and Ehabor 1999)

(4) The proliferation and misuse of fire arms in Nigeria are the leading contributors to the escalation of the culture of violence and militarization of the herdsmen\farmers crisis. According to Putak (2010) the proliferation and misuse of fire arms is a worldwide progressively complex and multi faceted phenomenon that affects the people worldwide. Small arms are probably responsible for most of the deaths in current conflict; hence, Annan (2004) opined strongly that the search should begin now.

(5) Antagonistic perceptions and belief among farmers and herdsmen could compound conflict situation, especially due to failing institutions and fierce competition for resources. (Bello, 2013)

(6) Tenuche and Ifatimehin (2009) in their study, observed that there is no resource sustainability in Nigeria. Because of this, there is difficulty for a majority of its citizens who require land for farming and grazing to have access to land.

Ofem and Bassey (2014) assert that there are recurrent clashes of interest between the host farming communities and the nomadic cattle herders. They identified the causes of conflicts in the Cross River State. As destruction of crops, contamination of streams by cattle, disregard for traditional authority, over-grazing of fallow land, sexual harassment of women by nomads, harassment of nomads by host youths, indiscriminate defecation on roads, theft of cattle, stray cattle, and indiscriminate bush burning.

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EFFECTS OF THE HERDSMEN AND FARMERS CONFLICT ON URBAN CITIES IN NIGERIA

The prevailing activities of the Fulani herdsmen had over the years led to killing, maiming, raping of people and destruction of their farms and this had resulted to the migration from the rural to the urban cities in the country. Some of the outstanding effects of the migration of the farmers and the rural dwellers to the cities for the protection of their lives from Fulani-herdsmen are as follow

1. Unemployment

The rural migrants left their villages to seek protection in the cities leaving every source of their livelihood in their respective rural communities. Majority of the migrants are farmers who abandoned all their economic productive resources in their various communities. And in the cities, many people are already competing for the few jobs, it becomes very difficult to accommodate everyone into jobs, thereby leaving a large percentage unemployed. This also increased the poverty rate in the country in general.

2. Increase in Crime rate

The activities of the herdsmen has led to increase in crime rate at the urban cities. Their coming to the cities, is populating the already unpopulated areas where sources of livelihood are scare or limited. In attempt to secure a living, they involve themselves in different dubious activities. Some have taken to robbery, kidnapping etc. This has led to a kind of lawlessness following the wide ratio between security personnel that ensure the law and order among the people.

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3. Waste Management Problems

Urban waste management is a major challenge in Nigeria. Municipal solid waste. This include household, garbage, commercial refuse, construction and demolition debris, dead animals and abandoned vehicles (Cointreau, 1982). The majority of substances composing municipal solid waste include paper, vegetable matter, plastics, metals, textiles, rubber and glass. The activities of the herdsmen that led to the overpopulation of the urban lives have also contributed to waste management problems in the cities in Nigeria. The drains and water way are blocked with refuse while the streets are littered with pieces of papers, empty packs of sachet water, leaves used for wrapping food, cellophane etc. This has resulted to the hindrance of effective solid waste management.

4. Food Shortage and High Prices of Commodities

Following the migration from rural to the urban cities, the urban cities now have more mouth to be fed without corresponding increase in food production as the farmers in the rural have evacuated their dwelling for the fear of being attacked by the herdsmen. Hunger has stepped in, every individual has access to smaller quantity of food. This causes high prices of food. This has automatically brought the cost of living high and the standard of living low.

5. New Viral Diseases (Health Issue)

According to Agudo,[2018], due to the population growth of the urban cities, coupled with the unhygienic practices, disease-carrying organism can diffuse and spread faster in the areas. Diseases that may spread due to overpopulation are cholera, contacted from infected water supplies, the flu (influenza) – is an extremely

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contagious respiratory illness by the influenza A or B viruses, Ebola – Known as Ebola hemorrhagic fever is a viral hemorrhagic fever in humans and other primates and the zika virus infection. The chances of spread of infections is quite higher in the urban cities.

6. Pollution

Pollution is a harmful contamination of natural resources which is harmful to human health. Air, water, land etc). the rural migrants have added to the pollution problems in the urban cities as there are increase of human activities e.g more release of sewage water etc.

GOVERNMENT RESPONSE TO THE CRISIS

(1) The various measures adopted by some state government to achieve peaceful coexistence and continuous development of their respective states are:

(2) **Jigawa State:** Here, the Governor of Jigawa State, then Sule Lamido provided a permanent grazing reserve and water pumping windmills at the well-thought strategic locations (Zayyad, 2004).

(3) **Benue State:** In July, 2017, the Benue State Government enacted the Benue State anti-open grazing law and fixed its implementation with effect from 1st November, 2017. Reacting to this development, some Fulani opposed the anti-open grazing law while some supported.

(4) **Bayelsa State:** The State's search for peace forced Governor Seriake Dickson to allocate the state-owned palm estate at Elebele, spanning about 1,200 hectares of land for grazing; this, the Ijaw kinsmen highly opposed.

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(5) **Ekiti State:** In this State, the state Governor Fayose enacted an anti-open grazing law and called on the state's hunters not to allow herdsmen and appealed to the Federal Government to declare rampaging herdsmen as terrorists. (Ojomoyela, 2018)

(6) **Plateau State:** This is one of the states that have suffered several herdsmen and farmers conflict which transformed into reprisal attacks (Bonkat 2008). The Government of Plateau State has tried to solve this problem by setting up Judicial Commission of Inquiry into conflicts, declared state of emergency.

(7) **Taraba State:** The Government has also enacted the open grazing prohibition law to introduce ranching practice in Taraba State.

(8) **Niger State:** The Governor provided 21 grazing reserves for the herders to graze their animals.

(9) **Kogi State:** In Kogi State, though the Government has said that Kogi is home to herdsmen and called on the people to integrate herdsmen in traditional Council in the State and Local Government levels of Government for effective decision making.

Administratively, the State and Federal Government are regarded as weak because they failed to protect the inhabitant remote towns and villages from invaders. Most often, the immediate protection is self protection when there are rumors of likely attacks and normal daily business is halted. (Ibrahim, 2018).

CONCLUSION

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In recent time, the activities of the herdsmen have sent fears, tension, sleeplessness and shock that led to the loss of lives and properties of the rural dwellers. The pastoralists engage in raping women, abducting and killing farmers. They attack villages and towns in large numbers at night when the people are sleeping and made away valuables. And to eradicate the crisis between the farmers and the herdsmen, there must be a disconnect in their contact with the farmer land by the development of ranches and grazing areas which is the best practice of rearing cattle in the modern time. This has been successfully done in India, Ethiopia, and Brazil etc.

RECOMMENDATIONS

(1) The establishment of ranches

The grazing of animal on cattle trails in the 21st century is antiquated. The focus now should be on modernization of cattle rearing which maximizes various benefits in terms of job creation, food scarcity and eventually will end the herdsmen/farmers contact (conflict). The owners of the cattle should acquire some hectares of land for ranching. Cattle business cannot be a national issue and should be left in the hands of the private individuals that embark on the business.

(2) Orientation /Education

The cattle owners should be given orientation to change their mindset over the traditional method of rearing cattle towards the modern techniques. This will ensure adequate milk collection and security against rustlers to enable

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them live a normal life. And the nomadic herdsmen should be trained on development of ranches which is the global best practice of rearing cattle. This will enable them to be economically better off.

(3) Disarmament of herdsmen

The army and police should locate them and take those sophisticated arms from them. They carry AK47s on the necks, some are tied around the bellies of the cows. And there should be government prohibition of the carrying of such arms.

(4) Proper policing of Nigeria boarders

The boarders of Nigeria are very porous and should be fortified towards off the infiltration of the terrorists and the proliferation of fire arms into the country

(5) Proper organization of the intelligence unit

The government should strengthen the security machinery of the country and more emphasis should be placed on the intelligence unit of forces.

(6) The government can assist the cattle owners by providing grants for the purchase of land for the ranches just as the farmers will also be assisted. This will boost the agricultural development in Nigeria.

(7) Both the farmers and herdsmen should stop making hate speeches because hate speeches ignite anger and destroy national unity. Those found guilty of these offence should be sanctioned accordingly.

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(8) The numbers of security personnel should be increased to meet up to the challenges of insecurity in the country and state police should be given a considerate attention by government.

(9) The government should concentrate on the development of the rural areas by providing the necessary and needed infrastructure which will make live meaningful. This will attract people from the urban cities to the rural areas.

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CIVIL SOCIETY AND THE CHALLENGES OF DEMOCRATIC CONSOLIDATION IN NIGERIA

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Abstract

The role of civil society in popular struggle in Nigeria spans through Nigeria's history beginning from the colonial area to the prolonged area of military era. The study, therefore, examines the roles of civil society towards the entrenchment and democratic consolidation in Nigeria since the beginning of present democratic dispensation in 1999. It argues that, the civil society is a platform to harness with both public and private sectors in making sure that government policies on social change is favourable. Using Social Exchange Theory to interrogate the discourse, the study adopts secondary sources of data gathering. It establishes that the independence of civil society is highly imperative for affordable service delivery and continuous impact. It concludes that, civil society is still a veritable tool to checkmate the excesses on the part of the government in ensuring that the dividends of democracy towards the consolidation of democracy in Nigeria is encouraged and sustained. The study, at the end of the discourse, recommends that the civil society should always, through timely press conferences, town hall meetings and several other gatherings, applaud the efforts of the government that focuses on national interest and criticize the government policies that is anti-welfarism.

Keyword: Civil society, Consolidation, Democracy, Government, Politics**.**

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INTRODUCTION

Nigeria has vast natural, mineral and human resources that it could exploit to become a great nation. Its resources, growing population, ethnic diversities and rich cultural heritage, if well exploited, with visionary leadership would make the country a force to be reckoned with. However, the country presents a paradox. Since its independence in 1960, Nigeria has been confronted with various political and socio-economic challenges. They include: political challenges which have to do with managing elections, promoting national integration, establishing democratic values, curbing corruption and money laundering, ensuring efficiency and effectiveness in the public service sector; intra-state conflict with negative consequences for the polity; the Niger-Delta crisis; inequality – the widening gap between the rich and the poor; the issue of providing for the needs of its growing population and addressing unemployment, poverty, dearth of infrastructures and basic social facilities, among others (AU.APRM, 2009).

Retrospectively, colonial rule and its attendant harsh economic conditions imposed on the people by the colonial state was what led to the rise of civil society activism in Nigeria. Colonialism made civil society particularly, labour, professional, women, and student organizations, and the media so active in the politics of the colonial era. Particularly, repressive colonial policies –forced labour, dispossession and commercialization of peasants' lands, increased taxation including on women, and urban-biased development became sources of local resistance which significantly helped to nurture and strengthen civil society organizations in Nigeria (Mgba, 2015:183).

With this development, the governments became suspicious, intolerant and began to infiltrate, politicize, compromise, circumscribe and harass the civil society (Ikelegbe, 2013: 34). Despite the resistance experienced by these civil society organizations, they continued in their struggle for greater good of

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the greatest number of Nigerians even under military regimes that were known for their outright disregard for democratic principles and human right abuses, just as Mgba (2015: 185) puts it:

> Organized labour's role in popular struggle in Nigeria spans through Nigeria's history beginning from the Colonial era, to the prolonged period of military rule, and to the contemporary time of globalization.

Perhaps, it is in view of this that, Ranchod (2007) argues that CSOs could play a "watchdog" role over state actions spending and legislation". According to Foely and Edwards (1998:5), civil society is identified as an effort to rethink the bases of social order, placing it as a realm of politics situated between the state and citizenry or put otherwise, between government and those governed.

It is on record that May 29, 1999 marks a watershed in the political history of Nigeria. On that day, the country transited into civil rule after 15years of unmitigated military dictatorship.Prior to the transfer of power, Nigeria went through three transition programmes which lasted for thirteen years. These were the transition programmes of General Ibrahim Babangida (1985-1993), General Sani Abacha (1993-1998), and General Abdulsalami Abubakar (1998–1999). With the advent of democracy since 1999 (termed as the Fourth Republic), one of the core objectives of civil society organizations have been a realistic consideration of democracy and its ideals. Indeed, consolidating or deepening democracy helps in "strengthening people's ability to hold public servants accountable for their actions and fostering democratic change by expanding social pluralism" (Marcussan, 1996:406 quoted in Allen, 1997:336). Nigeria's return to democratic rule was greeted with high hopes and expectations by the citizenry. Among the multiple expectations of the Nigerian people, two of them were salient. First, there were hopes that post-military dictatorship era would usher in a responsive and accountable political leadership that would be a radical departure from the authoritarianism that Nigerians were subjected to for one and a half decades. Secondly, the Nigerian people nursed the hope that democratic rule would bring about a marked improvement in their material condition (Oyediran, 1995). The active role played by civil society organization is unimaginably crucial. The various organizations that constituted the civil society were formed around some definite sets of interests, which border on issues of ethnicity, religion, gender, professionalism and a list of other determinants.

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Thus, civil society has been emphasized in new democracy experiencing "democratic rollback" (Diamond, 2008), with a view to "deepening" or consolidating the process, that is, embedding democracy in a society such that "the likelihood of democratic reversal or even destabilization … is remote" (Heller, 2009:124). This is because, civil society is indispensible for democracy, so much so that one of the best ways to achieve democratization is to strengthen civil society (Gifford, 2000:495). Without mincing words, civil society groups are fundamentally "Conciliator Organisations" such as professional associations, religious groups, labour unions, citizen advocacy organizations where individualist like minds gather to promote their common good and enrich public participation in the entrenchment and sustenance of democratic culture. As a matter of fact, democracy requires a vibrant and autonomous civil society and an effective state capable of balancing the demands of different interest groups (Mercer, 2007:7).

However, there has never been a time in the history of Nigeria that the role of civil society organisations has come under much scrutiny than within the past 20 years of uninterrupted democracy. Civil society organizations have been widely recognized as an essential third sector that serves as a bridge between the state and the private sphere and work to seek the greatest good for the greatest number of the people. Civil society is therefore seen as an increasingly important agent for promoting good governance like transparency, effectiveness, openness, responsiveness and accountability (Ghans – Pasha, 2005:3). In other words, civil society is neither an arm of government nor institution of the state. It operates independently of government in pursuit of collective interest. It neither makes law, executes law, interprets law nor holds or control funds, yet it is one of the most powerful institutions for change. It is the watchdog of the people and has the capacity to mobilize citizens into a movement, build support across stakeholders and also bring credibility to the political system in promoting transparency, accountability and confidence in governance.

In short, civil society is a vehicle vital for social, economic, religious and political development activities of the state as developing societies like Nigeria depend on the effectiveness and efficiency of its civil society (Omade & Bakare, 2014). Therefore, the main focus of the study is to recapitulate into the factors that led to the formation of civil society organizations in Nigeria, examines their fundamental contributions to the enthronement of democracy in Nigeria, assess their

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challenges in democratic consolidation in Nigeria and possibly suggest ways through which the performance of civil society organizations can be improved, within the context of sustainable democracy.

Understanding Civil Society

Definitional issues revolve around the scope of civil society - does it include organizations and associations which are not always voluntary, such as churches or religious sects, and does it include political parties and trade unions, or should the term be confined to voluntary activist movements? The main conceptual issue is the surprised link between civil society and democracy, whether civil society is viewed as "the cornerstone of democracy" (Castells, 2008:78), with civil society seen as providing "the impetus for establishing elections, as well as the leadership and resources for political parties contesting these elections" (Holm et al, 1996:43). Thus, a definitional concern when looking at civil society organizations centres on delineating civil society groups in terms of whether they participate in social or political activism. This sphere is separate from the state and the market. Civil society is thus usually defined in relation to the state (Bayart, cited by Okuku, 2002:82-83); that is, the way society is organized outside the state, meaning 'the set of voluntary organizations and groups not created by the state' (Belloni, 2008:182). Nevertheless, much of civil society work is geared toward complementing state or government efforts.

The civil society sphere, which has a long history in political thought is sometimes referred to as the "Third Sector". But as movement or organization, in the form of CSOs, Civil Society refers to:

> Citizen initiatives, associations, and movements (which) have increasingly oriented themselves toward the defense and expansion of a variously described societal realm, the forms and projects of which are clearly distinguished from statism (Cohen & Arato, 1994:30).

In spite of its common usage in social and academic discourse, civil society 'resists easy definition, especially when discussing it as a global development' (Barnes, 2007:11). Generally, civil society is considered to encompass all spheres of organized societal activities located outside the realm of active politics. Proponents of this schools of thoughts distinguish the civil society from the political society – the domain of government institutions and political parties. Others view civil society as

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the society itself, whether organized or not, as long as it is different from the sphere of active politics. Whatever perspective one may prefer, there is an agreement that civil society has tremendously grown in strength and prominence in Africa in the last there decades. It is also widely accepted that groups making up civil society differ significantly in terms of their membership, goals, size, level of professionalism and impact on policy processes and social transformation (Koko, 2016:114).

However, there is a continuum between these forms of activism, and groups may act differently at different times. One would normally associate political activism with party politics and civil society groups befitting the "political activist" tag would be those aligned to political parties or political causes, such as challenging the form of government or demanding human rights. In the same vein, groups identified as 'social activists' would probably be 'non-aligned' to party politics, and focusing on/advocating a range of causes that may include equal access to housing and water, the environment, access to medical facilities, minority rights, etc. The distinction between the two types of activism is generally based on where activism is targeted, with political activism conceptualized as activity targeting the state and political reform (Yang, 2009), whereas social activism might seek to change society.

Following largely from liberal thinking, civil society is conceived as an arena independent from the state (political influence) and market (economic influences) where individuals forge associational ties in pursuit of their interests (Tar, 2009:24). It refers to non-state and non-market forms of voluntary associations that are governed by communicative practices" (Hellner, 2009:124). Similarly, Thomson (2010:5) defines civil society as the organizations that arise out of voluntary association within society, found between the extended family and the state. Included in this group are professional organizations, labour unions, trade associations, women's groups, church assemblies, businesses, special interest companies, community groups, and so on, right down to sports and social clubs. Thus, civil society is viewed as an aggregate of institutions and bodies acting as an intermediary between the family and the state, its life is defined by distinctiveness and relative independence from the state and its objectives are essentially civil and public, while its activities are underlined by claims, contestations and popular struggles (Ikelegbe, 2001).

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In all its forms, civil society is an appropriate locus of enquiry in a number of regards. Foremost, it is the social arena in which associative life is shaped by norms, practices and beliefs attached to faith. In the content of the discourse, what is important to note is that civil society is a contested and sometimes an ideological concept used in referring to social forces or groups that are independent of the state (Hearn, 2001).

Theoretical Perspectives

The theoretical framework adopted in the course of this study is the Theory of the State. Nigeria as a socio-economic and political formation is constituted by the state and the civil society, both of which are organically and dialectically related. In the first instance, each cannot be properly understood except in direct reference to the other. Secondly, in a fundamental sense, and more so under the country's perennial military dispensations, the sate increasingly poses a sharp contradictions to the civil society. An understanding of the nature and role of the Nigerian civil society in democracy thus requires some insights into the structure and dynamics of the Nigerian state. In fact, the origin of the state is hotly contested; for Hegel, it is the objective concretization of the dialectics of Reason or Spirit ; for Weber, it is resultant of subjective obedience to various bases of legitimacy – traditional, charismatic and legal-rational; for contract theorists, the state arises from social contract between rulers and the ruled: while for some elitist theorists, the state is based on the superior political leadership qualities of state managers (Eteng, 1996:2). The functions of the state are also contradictorily posed. Thus, for some, its main objective is the maintenance of law and order while for others, it includes the promotion of general welfare, and its operation as a kind of clearing house for differing and competing interest groups in society. The scope of its functions has equally varied according to the conceptual whims of the analyst, being rather general and broad for some, or more restricted and limited for others, even as the state functions only as a part of the social order (Wilson & Kolb, 1949:517; Ballard, 1939:254).

Besides, the state is equally functionally distinguished from the government-in-office. Ballard (1939:233-4) thus sees the government as the mechanism through which the state acts, while Williams (1951:202) argues that the government is the structure by which the group's activity is con-

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trolled and regulated. The state, for Plato, as for Aristotle, existed for the purpose of seeking common good and moral perfection. To them, the state was not merely a political association but also served as a religious community and a socializing agency (Moten & Islam, 2011:71). Meanwhile, beginning with Niccolo Machiaveli (1946 – 1527 c.t), the emphasis and assumptions changed. Theorists now viewed the man as a self-interested creature who has a "perpetual and restless desire for power after power that ceases only in death" (Hobbes, 1968:161). Consequently, the focus has shifted from morality and virtue to power and authority. This is true for Karl Marx (1818 -1883) and for Max Weber (1864-1920), both of whom influenced the contemporary theorists of state. Both Marx and Weber assumed population, territory, government and sovereignty as self-evident features of the state needing no elaboration. Hence, they proceeded to a class or group analysis of the state and its behavior. For Marx, the state is the product of class contradictions and class struggle and is controlled by the economically dominant class (Pierson, 1996). To Weber, the state is a "human community that (successfully) claims the monopoly of the legitimate use of physical violence in a given territory (Weber, 1970:78). In addition, Dahl (1961), influenced by Weber, viewed the state as a collection of individuals occupying role positions (those of governing authority) and acting as a group to govern (Dahl, 1961). It is in view of this that GIddens (1985:20) defines a state as "a political organization whose rule is territorially ordered and which is able to mobilize the means of violence to sustain that rule.

The relevance of this theory lies in the fact that, civil society is the sphere of organized social life, association and professional solidarity, activism and engagement with the agencies of the state for social transformation (Shaw, 1994:647). It is not only distinction from the state but also in conflict with it (Heller, 2009:126). Ideologically, civil society is necessarily opposed to the state, not simply in the sense of confronting authoritarian regimes, but also primarily in the sense of constraining the scope and action of the state (Allen, 1997:331-335). From the Marxist's view, civil society is largely a contested space that reflect the struggles within wider society especially between the state and exploited classes (Mercer, 2002). The Marxist view of civil society popularized by Gramsci (1978:12) sees civil society as "a domain in which existing social order is grounded …… and a realm in which new social order can be founded… and an intellectual tool for fermenting change" (Cox, 1999:4-5). Civil society to Gramsci is an "ensembly of private groups" that

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challenges the coercive power of the state as an emancipatory instrument for the exploited classes and groups (Gramsci, 1978:12; Herbert, 2012:239-240).It is within this context that Hegel (1964:48) holds that civil society is contradictory construct, which is in continuous conflict with the state. None of the two concepts can be romanticized as they always tangle. He, however, opines that the state is a formation that encapsulates universal interests, which in turn contains and prevents particular interests in the civil society from exploding.

To corroborate this, Marx (1964:49) theory also holds that the set of contradictions that obtain in the civil society are also reproduced in the state formation, almost simultaneously. This happens in such a way that the state promotes some set of interests in the civil society, while it at the same time undermine other interests. This view agrees with Marx's position that the civil society and the state are not entirely independent of one another, rather they criss-cross at various arenas (Cammack, 1989). It is also important to note that Karl Marx's position about the civil society coincides with his view of the economic substratum in the capitalist system. In fact, he sees the capitalist society as a logical product or epi-phenomenon of the civil society (Abutudu, 1995:3). In other words, while Hegel is of the view that the civil society consists of numerous and conflicting interactive private interests which are counteracted by the state, Karl Marx views civil society as a product of history, shaped by the perpetual conflict which arises as a result of unequal access to means and products of production. Thus, civil society is an essentially participatory, broad-based and self-governing formation engaged in shaping public affairs, public policy and governance. It is a formation that is voluntarily constituted, non-state, fairly autonomous, largely self-generating and self-supporting, and is conceived with civil and public purposes. Civil society is the private realm of the citizenry, in juxtaposition with the state and corporate realm (Diamond, 1994; Ikelegbe, 2005:243, Thomson, 2010:5). It is the associational life that allows for development of social capital/trust which binds members together and motivates them to act collectively whenever their group interest is threatened by forces opposed to them (Fukuyama, 2001; Haynes, 1997).

The Emergence of Civil Society in Nigeria's Political Space

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Colonial rule, especially its attendant harsh economic conditions imposed on the people by the colonial state was the initial basis for civil society activism in Nigeria. Colonialism made civil society particularly labour, professional women and student organizations, and the media active in the politics of the colonial era. Repressive colonial policies – forced labour, dispossession and commercialization of peasants' lands, increased taxation including on women, and urban-biased development became sources of local resistance which helped in no small measure to nurture and strengthen civil society organizations in Nigeria. As a matter of historical fact, the rise of labour struggles and, indeed, other associational entities, is closely rooted in the process of colonial conquest, dependent capitalist and class formation (Tar, 2009: 89). In an overview of the historic struggles of civil society in Nigeria, Ibrahim (2003:29) clearly established:

> The dynamism of trade, professional and students unions in Nigeria is one of the clearest signs of the democratic drive embedded in its civil society. For example, Nigerian students have played a very significant role since 1934 when they established the Lagos Youth Movement (LYM), the core on which the first nationalist party, the National Council of Nigeria Citizens (NCNC) was built. In the post war years, the West African Students' Union (WASU) played a galvanizing role in the independence movements ….. Nigerian students have continued to play a significant role in the country's democratic struggles.

To corroborate this assertion, in actual fact, imaging the active role and impact of civil society in Nigeria prior to independence, Thomson (2010: 276) interestingly posits that:

> It had been civil society that actually overthrown the colonial state. Associational activity … trade unions, professional societies and community organizations had all contributed to make the nationalist movement the powerful forces that they were.

Apparently, the struggle by civil society in Nigeria for democracy clearly predates the upheavals in Eastern Europe and third wave of democracy in the 1980s and 1990s. The struggle for popular empowerment had been a continuing phenomenon since the immediate independence years (Bradley, 2005; I-IDEA, 2000: 199-201). And, the struggle of Nigeria's popular civil society organizations is influenced and engendered by the exploitative, hegemonic and dominant character of the state (Osiki, 2009: 156; Tar, 2009). In other words, civil society organizations have an age long

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connection with struggle for democratization in Nigeria (Igbokwe-Ibeto et. al, 2014). The historic antecedents of today's civil society organizations can be traced back in time to the pre-colonial and nationalist eras.

However, civil society existed in pre-colonial traditional states in Nigeria as associational forms that gave rise to participation, communication, information flow and influence between the citizens and the state, as well as means of social economic assistance, control of social existence and survival of citizens (Chazan, 1996; Ikelegbe, 2003). With the advent of colonialism, however, new social exchanges, modernism and attendant social dislocations provided a new platform of consciousness and agitation which accelerated the formation of communal, traditional, cultural and other groups (Ikelegbe, 2013). The nationalist movement and decolonization also provided the stimulants for associational blossoming. Consequently, the decolonization period is regarded as the springboard of modern day civil society (Young, 1992:37). According to Igbokwe-Ibeto et al (2014:6), several associational groups in the colonial era sought to restrain the colonial administration from enforcing unpopular laws like the imposition of taxes on some products. The Agbekoya revolt and the Aba Women Riot in the Western and Eastern Regions of Nigeria respectively, were some of these activities of civil society. Though, crude and unorganized as some may see it, these organizations were at the vanguard of ensuring equality and equity with the dictates of law. In other words, the consciousness to challenge an oppressive government or policies considered to be autocratic is not a new phenomenon in Nigeria. It is in view of this that Ekeh (1994) argues that:

> The structures and processes that are currently labeled civil society are not new. Historians and social scientists in the pre-1985 period used other concepts and terms to designate phenomenon that this fresh construct of civil society now claims for its domain.

Specifically, CIVICUS (2007) describes certain typologies of civil society organizations in Nigeria as follows: Professional Associations, Labour and students Groups which include: the Nigeria Bar Association (NBA), the Nigerian Medical Association (NMA), Nigerian Society of Engineers (NSE), the Academic Staff Union of Universities (ASUU), the Nigerian Labour Congress (NLC),

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and so forth. The Human Rights and Pro-Democracy Groups such as the Civil Liberties Organisations (CLO),Committee for the Defense of Human Rights (CDHR), Constitutional Rights Project (CRP), and the League for Human Rights(LHR); Primordial Groups such as the *Jama'atuNasril Islam* (JNI), Federation of Muslim Women of Nigeria (FOMWAN), and the Christian Association of Nigeria (CAN), among others. Undoubtedly, Nigeria has rich associational life, which defines the pluralistic and structurally associated terrain of civil society in Nigeria. The multiplicity of CSOs certainly makes their categorization or grouping cumbersome. However, Abutudu's (1995) and Diamond's (1994) classifications of CSOs can be very useful in classifying CSOs in Nigeria. Abutudu (1995), identified five classes of CSOs, namely: (i) professional associations, labour and students, (ii) human rights groups; (iii) primordial groups; (iv) business class; and (v) voluntary mutual support groups. By using goals and membership, Diamond (1994) classified CSOs in seven groups. These are; (i) economic (productive and commercial associations and networks); (ii) cultural (religious, communal and ethnic associations; (iii) informational and educational (organizations dedicated to the production and circulation of ideas and information); (iv) interest – based (designed to advance the interests of workers, professionals, etc); (v) development (NGOs and self-help groups; (vi) issue –oriented (movements for environmental protection, women's rights, etc); and (vii) civic (aimed at strengthening the political system and imparting democratic values).

The classification by Abutudu (1995) and Diamond (1994) only point to the fact that no single classification of CSOs can capture their essence and structural differentiation. Notable civil society groups, which are at the forefront of pro-democracy campaigns, judicial issues and the prevention of human rights abuses and extra – judicial murders includes: National Democratic Coalition (NADECO), United Action for Democracy, JACON, Civil Liberties Organisation (CLO), Democratic Alternative, Constitutional Rights Project (CRP), Campaign for Democracy (CD), Human Rights Africa (HRA), Universal Defenders of Democracy and Committee for Defence of Human Rights (CDHR). The establishment of these pro-democracy and human rights groups resulted in an unprecedented level of opposition to the intended transformation of the former military heads of state (General Babangida and late General Abacha) to civilian presidents and the heightening cases of human rights abuse and extra-judicial murders (Ajakaiye, Adesanya & Roberts,

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2002:274). Noticeably, there are some professional bodies of civil society organizations. These are: Academic Staff Union of Universities (ASUU), Non-Academic Staff Union of Universities (NASU), National Association of Nigerian Nurses and Midwives (NANNM), Nigerian Bar Association (NBA), Nigerian Medical Association (NMA), Nigerian Labour Congress (NLC), Manufacturers Association of Nigeria (MAN), National Association of Chambers of Commerce, Industries, Mines and Agriculture (NACCIMA), Nigeria Employers Consultative Association (NECA), Nigerian Union of Journalists (NUJ), National Union of Petroleum and Natural Gas (NUPENG) Workers, Petroleum and Natural Gas Senior Association of Nigeria (PENGASSAN); National Association of Nigerian Students (NANS) and so on are professional associations, trade or labour unions and students' bodies (Obasanjo&Mabogunje, 1992; Abutudu, 1995; Lewis, et al, 1998). These CSOs play advocacy and dissemination role in the area of constitutional and political reform to strengthen constitutional or limited rule, founded on the rule of law, pluralism, competitive party and electoral politics, promotion and protection of human rights and the war against corruption (Jinadu, 2013:74).

The conjuncture of the late 1980s activated civil society in Nigeria. Government, hitherto, unaccountable and despotic became even more authoritarian as they embarked upon unpopular belt – tightening programmes. The abuse of office, executive lawlessness and reckless political decisions became the order of the day as the state became the private property of those who ruled Nigeria. From the end of the civilian rule in 1983, through to the Babangida and Abacha regimes, the excesses of government continued to grow, activating a civil society determined to check the erosition of rights, freedoms and civic values. Thus, the conjuncture was also characterized by intense restlessness among citizens and civil groups, which demanded democracy, participation and justice, and sought compensation for the deficiencies in state welfare through alternative social provisioning. New forms of civil organization emerged n this context and new sets of policy platforms and issues were developed (I-IDEA, 2001:200-201). However, the introduction of Structural Adjustment Programme (SAP) into the political economy of Nigeria, and the elastic transition programme of the Babangida administration, provoked the emergence of the "NGO industry" (Alemika, 2003) with diverse areas of interest such as democratization, gender, human rights, poverty, conflict management, environmental and health. Some hitherto conservative professional

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bodies were also transformed into militant groups by the exigencies of the market logic and transition programme (Animashaun, 2008:27). While authoritarianism inhered in the different modes of accumulation that existed before the introduction of SAP, the implementation of the policy components of SAP expanded the totalizing and authoritarian thrusts of the state (Gana, 2000).

The major policy components of SAP included the formal introduction of the second tier foreign exchange market (SFEM); removal of petroleum subsidy, privatization and commercialization of state enterprises, wide-ranging introduction of deregulation; removal of controls in profit repatriation to stimulate foreign investment, and reduction of public expenditure etc (Kukah, 2003). Apparently, the Structural adjustment basically led to the disengagement of the state from economic production (parastatals), leading to a worsening of the financial conditions of the people. There are two important things to note about civil society intervention under SAP. First, government's gradual withdrawal from economic production and social provisioning led to the emergence of civil society particularly community-based organizations (CBOs) as alternative sites of economic production and social service delivery. Secondly, the authoritarian context within which SAP was implemented and the negative consequences of its implementation on the material conditions of the citizenry pitched civil society organizations in a deadly confrontation with the state (Animashaun, 2008: 27).

It is interesting to note that, since May 1999, when the Obasanjo civilian administration came to power, wives of the president, vice-President, state governors and other influential people in society have set up various pet projects and NGOs. These include Stella Obasanjo's Child Care Trust, Titilayo Abubakar's Women Trafficking and Child Labour Eradication Foundation (WOTCLEF), and Remi Tinubu's New Era Foundation for disabled and displaced persons. Other pet projects include Royal Advancement for Development; Health is Wealth, Youth Empowerment Scheme, Rural Empowerment Accelerated Programme started by the wives of the governors of Ogun, Oyo, Niger and Adamawa states, respectively (Ajayi, 2001:18). So far, in Nigeria, particularly since the return of civil rule in 1999, the number of registered civil society organization is estimated to be over 500,000 (Chukwuma, 2005:3).

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Studies have shown that the role of civil society is very indispensible for national development. It is not anti-government as may be perceived in some quarters. Clinton (2012) was of the view that civil society is not a threat but an asset. In a critical evaluation of the role of civil society organization in a democratic setting, Diamond (1999) asserts that:

> It provides the basis for the limitation of state power for the control of state by society and thus for democratic political institution as the most effective means of exercising that control; it supplement the role of political parties in stimulating political participation, increasing the political efficacy and skills of citizens, promoting an appreciation of the obligations and rights of democratic citizenship, it promotes civic awareness through the civic education for democracy; it disseminates information widely and so empowers citizens in the collective pursuit and defense of their interests and values through the enhancement of inclusiveness, responsiveness, accountability, etc.

In Nigeria, the activities of CSOs touches on different aspects of the nations life ranging from politics to the economy, religion, social life, among others. CSOs such as the Civil Liberties Organisation (CLO), Save Nigeria Group and National Democratic Coalition (NADECO0 are focused on political processes while development NGOs such as the Justice, Development and Peace Commission (JDPC) of the Catholic Mission in Nigeria, are also concerned with eradicating poverty, reducing unemployment and public enlightenment. There are other CSOs such as the Entrepreneurial Development Initiative (NDIP), providing vocational skills training and empowerment for the unemployed youth in the Niger Delta Region. Unlike in some African countries where CSOs in Nigeria represent the bridge between the government and the ordinary people. Their views are usually respected because they are considered to be non-partisan (Jiboku & Jiboku, 2017:169). Indeed, the activities of trade unions or labour movement under the umbrella of the Nigeria Labour Congress (NLC) in coalition with other civil society groups including pro-democracy and human rights groups during military dictatorship of the late 1980s and the 1990s hastened the return to democratic rule in the country in 1999 (Adejumobi, 1999; Adetula, 2011:10; Bradley, 2005; Yusuf, 2009:151-160). According to Ojo (2011), many of the civil society groups like the Campaign for Democracy (CD), Save Nigeria Group (SNG), Civil Liberties Organizations (CLO), Committee for the Defence of Human Rights (CDHR), Transition Monitoring Group (TMG), etc, were instrumental in the restoration of civil rule.

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Undeniably, these groups in collaboration with the Nigerian Labour Congress (NLC) fought the Nigerian military administration to a standstill. They mobilized students and workers for civil disobedience, strikes and protest marches across the nation. Many in their ranks were killed and maimed, while some lucky few were able to make good their escape into exile (Ojo, 2011). Of significance are chains of reactions that trailed the introduction of the economic policy (Structural Adjustment Programme) of the then Babangida's administration.

The advocacy of these organizations was against the "conditionalities" of the IMF (including privatization of state public utilities, deregulation and/or de-subsidization, down-sizing of public institutions, and devaluation of the naira) during the so-called 1986 national "debate". The critique of state policies of SAP by organized labour and civil society bodies was very vociferous and it hinged fundamentally on not only the "imposed hardship" of the policies on the livelihood of labour and its affiliate unions, women and impoverished Nigerians but also its erosion of national sovereignty. This resulted to an unprecedented wave of labour and popular repression by the Nigeria state (Adesina, 2000:144; Ikelegbe, 2001:8). The implementation of SAP led to political repression and exclusion which further expanded the social gulf between the state and civil society. The deleterious impact of SAP on the material status of the people propelled civil society organizations not only to stage mass protests and organize civil disobedience against the state but also to canvass for the democratization of the social space (Momoh & Seteolu, 2006). All the established and duly registered associations and groups fought gallantly against SAP and enthronement of democratic norms recorded many important gains, both quantifiable and non-quantifiable.

Emphasizing the civil society organisations' contributions to the fight against Structural Adjustment Programme (SAP) initiative, Jega (2000:32) vividly underscores that:

> At the initial stages of the implementation of SAP, some organized civil society groups, notably labour movement, the students, and professional, were able to mobilize using brands of nationalists, patriotic and class-based identities …… university students organized under their national association, NANS, to agitate for collective demands and to oppose state education and other economic policies perceived as detrimental to the Nigerian people. Similarly, workers under the Nigeria Labour Congress (NLC) to advance collective economic and

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> political interests, while professionals such as lawyers and university lecturers, under Nigeria Bar Association (NBA) and the Academic Staff Union of Universities (ASUU), respectively struggled, agitated against, or otherwise impacted upon state policies.

In specific terms, Yau (2015) identifies six areas in which the CSOs in Nigeria have played a significant role that resulted in the good conduct of the elections. These are: One, the setting up of the agenda for electoral reform through sustained advocacy; two, observation of the preparatory stages of the election; three, working with the INEC to provide constant oversight of the electoral umpire; four, voter education and sensitization campaign for peaceful election; five safeguarding the Independence of the Election Management Body (EMB); six, the role of political parties in the actual observation of election and their deployment of various election monitoring mechanisms. In view of this, it could be boldly argued that the Civil Society Organizations had played vital roles in the enthronement of democracy as well as the consolidation of democracy in Nigeria. Related to this, Saliu and Muhammed (2007:538) examined the contribution of civil society organizations in recent memory:

> First is the fight against authoritarianism which was consequent upon the "third term agenda". The third term agenda was an idea initiated by the then president of the Federal Republic of Nigeria, Olusegun Obasanjo, to elongate his tenure by another, an extra term. The covert controversial move by Obasnajo angered a cross-section of Nigerians and especially antagonists of the third term bid across the country. The prominent actors who participated in the struggle included the then Vice-President, Atiku Abubakar, some members of the PDP, other political parties and civil society organizations.

Describing the contributions of these actors towards an outright abuse of power by the then incumbent president Olusegun Obasanjo, the Vanguard Newspaper of January 5, 2006 observes that:

> The National Civil Society Coalition Against Third Term (NACATT), Bamidele Aturu, the Steering Committee Chairman of NACATT, challenged president Obasanjo that the "third term agenda" is immoral, corrupt, divisive, insulting , an evident of failure, capable of creating a political uncertainty and, of course, it is unconstitutional

Other civil society organizations that participated in this protest against authoritarian leadership of president Obasanjo were: Peoples Problems and Solutions (PPS) Organization, Catholic Bishops

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Conference of Nigeria and individuals like Prof. Wole Soyinka, former governors and factional chairman of the Alliance for Democracy (AD), Chief Bisi Akande, Prof. Ropo Sekoni, Dr. Joseph Oladokun, Solomon Olufelo and Adeola Odusanya, among others. The persistent agitation and protests by the civil society groups culminated into the resolution of the legislative arm of the government on Wednesday May, 16, 2006 to strike out, in its entirely, a bill seeking 116 amendment/alterations of the 1999 Constitution of Nigeria which sought a three-term maximum of four years each for the president and the Governors as opposed to a two-term of four each stipulated by the constitution.

In Nigeria's political scene, the Third Term Agenda of former President Olusegun Obasanjo was resisted vehemently by CSOs such as National Civil Society Coalition Against Third Term (NACATT) led by the late Mr. Bamidele Aturu and used by the media extensively to campaign against the bid. In addition, religious organizations and individuals were also mobilized against the idea which eventually encouraged the Nigerian Senate to jettison the bill that would have given a legal backing to the Third Term bid. What happened was that the public campaign turned the issue into a national embarrassment for the law makers (Omede & Bakara, 2014).

Another fundamental role played by the civil society organization is the fight for the passage of Freedom of Information Act in entrenching transparency in the government of the day. According to Omode and Bakare (2014), the Freedom of Information Act is a law that stipulated that all institutions spending public funds will have to be open about their operations and expenditure while citizens will have the right to access information about such activities. However, due to personal elitist reasons, the machineries responsible for passing the bill slowed down the process and it took a very long time (over a decade) before the desired result was achieved. The result that was achieved is chiefly attributed to the relentless efforts of the coalition of Nigeria civil society groups who have long worked and advocated for the passage of the F.O.I Bill under the leadership of the Right to know Movement, Media Rights Agenda (MRA) and the Open Society Justice Initiative. Commenting on the success described, Edetaen (2011:112) succinctly affirms that:

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> The signing of the F.O.I Bill into law is the clearest demonstration ever, of the power of civil society working together to influence public policy and initiate reform in making government work for the people.

To buttress this further, The Civil Society Organizations (CSOs) played important roles in terms of voter education and election monitoring , just as it was demanded of them by quite a number of opinion minds (Uya, 2000). Without mincing words, civil society groups are critical stakeholders in the Nigerian electoral process, they were, however, able to record only moderate success in curbing election related violence in the 2007 elections. This was because there was very limited opportunity for civil society to participate meaningfully in the electoral process in Nigeria, for instance, civil society does not command much respect among other stakeholders on the electoral process especially the political parties. Also, activities of CSOs are more often not organized to make specific demands.

In short, drawing on the country's long history of a political vibrant civil society, Nigerian CSOs have been building on this history, since 1999, to nurture and strengthen multi-stakeholders' pro-democracy coalitions and networks in state and society to sustain and reinforce its watchdog role in electoral governance in the country. However, playing the role has underscored serious capacity deficits that have constrained the effectiveness, particularly of the oversight role of CSOs. The dynamics and the consequential contradictions of state-society relations in the country, structured and underlined by the salience of its rentier political economy, for example, ethnicity, religion, the urban-rural divide, clientelist patronage, corruption, and federalism, raise questions about the co-optation of various CSOs into the country's partisan politics and mainstream political culture, in a manner that not only dissociates them from civil society itself, but also privileges them (Jihadu, 2013:72).

Civil Society Organizations and The Challenge of Democratic Consolidation in Nigeria

The nurturing of civil society is widely perceived by Western donors and intergovernmental institutions as the most effective means of not only holding rulers to account to the citizens but also establishing the foundation for a durable and consolidated democratic government (Chazen,

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1992:282). Perhaps, this explains better the relevance and persistent usages of the word in assessing and analyzing the magnitude and pace of development in the present democratic dispensation in Nigeria. Viewing this assertion from a radical point of view, Allen (1997:329), he argues thus:

> Civil society has become a popular concept in both the analysis of social bases of recent political change in Africa, and external policy support processes of liberal democratic political reform. … Its popularity and continued employment rest on its ideological underpinning, notably on claims that civil society is necessarily distinct from the state, in opposition to the state, and the source of liberal democratic values and pressures. It is thus the proponents of liberal democratic reform, notably those external to African politics that "need" civil society.

It is an incontrovertible fact that, a fundamental challenge to democratic consolidation in Nigeria is the question of good governance. As Aiyede (2005) puts it, the leadership styles of the post-independence Nigeria elites were perceived to be responsible for the dictatorship, spoils politics and economic failures that have marked the country's political and economic history. The effect has been an uncaring society characterized by pyramidal patron/client relations that have left the society deeply fragmented and factionalized. What has been conspicuously lacking is good governance and accountability. Governance, broadly defined, is the means by which the state acquires and exercises authority to provide for citizens. The outputs of governance processes and systems, at their most basic, are at the core of what affects citizens on a daily basis – roads being built and repaired, health services being delivered properly, and public school teachers getting the supplies they need. Although governance system very greatly, they all tend to have three parts: how governments make things happen, how institutions hold government accountable through checks and balances, and how citizens are actively engaged in the governance process (Malena & McNeil, 2010:13). As the former Vice-President, Alhaji Abubakar Atiku opined:

> Poor governance, among other issues, is the cause of the rising wave of insecurity in Nigeria. What kind of society are we building when about 80 percent of school age children in the North-East and some parts of North-West are not in school? Our energies should be channeled on what needs to be done urgently; enforce rules, value the

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> people, show fairness and equity and assist and protect the most needy and vulnerable (The Nation, November 22:57).

In addition, another major problem confronting Nigeria as a nations in sustaining democratic norm is the lack of accountability and transparency. Accountability is the corner stone of good governance. Unless public officials can be held to account, critical benefits associated with good governance – such as social justice, poverty reduction and development – remain elusive., In practical terms, accountability refers to (a) the broad range of actions and mechanisms (beyond voting) that citizens can use to hold the state to account, such as access to and ability to monitor public budgets, participate in budget formation, and citizens report cards on service delivery; and (b) actions on the part of government, civil society, media, and other societal actors that promote or facilitate these efforts (Makena, & McNeil,2010 :6).In the social context, accountability is often defined as the obligation of public power holders to account for or take responsibility for their actions. Accountability exists when power holders must explain and justify their actions or face sanctions. The accountability of state actors is a consequence of the implicit social compact between citizens and their delegated representatives and agents in a democracy. The social compact, in turn, derives from notions of human and citizens right, as enshrined in the General Assembly of the United Nations Universal Declaration of Human Rights (UNDHR) and in many national constitutions. A fundamental principle of democracy is that citizens have both the *right* and the *responsibility* to demand accountability and ensure that government acts in the best interests of the people. Public actors can and should be held accountable for both their conduct and performance. In other words, citizens have the right to ensure that public actors (a) obey the law and not abuse their power, and (b) serve the public interest in an efficient, effective and fair manner.

Nevertheless, Akindele and Adeyemi (2011) in their contribution to the discourse on the concept of accountability specifically contended thus:

> Accountability as a concept has been variously defined and classified; it has been conceptualized as a way of being answerable or liable for one's actions and/or inactions and, conduct in office or position. It has equally been defined as the process of making elected officials and other office holders accountable and responsible to the people who elected or appointed them for their actions

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> while in office. Thus, accountability connotes the state or quality of being liable and required by a specified person or group of people to report and justify their actions in relations to specific matters or assigned duties.

However, these critical areas of emphasis by the civil society groups since the enthronement of democracy in 1999 will go a longer way to facilitate and enhance the consolidation of democracy. The concept of democratic consolidation as a phenomenon is subject to different interpretations. According to Diamond (1999):

> Consolidation is the process of achieving broad and deep legitimation such that all significant political actors, at both elite and mass level believe that the democratic system is better for the society than any other alternative they can imagine.

Linz and Stephen (cited in Ogundiya, 2011:254) offer an encompassing tripartite framework of understanding this phenomenon. They argued that the behavioural, attitudinal and constitutional frameworks are the major means of determining democratic consolidation. According to them:

> Behaviourally, democracy becomes the only game in town when no significant political opposition seriously attempt to overthrow the domestic regime or to promote domestic or international violence in order to secede from the state …. Attitudinally, democracy becomes the only game in town when, even in the face of severe political and economic crisis, the overwhelming majority of the people believed that any further change must emerge from within the parameters of democratic procedures. Constitutionally, democracy becomes the only game in town when all the factors in the polity becomes habituated to the fact that political conflict within the state will be resolved according to established norms and the violation of these norms are likely to be both ineffective and costly.

They concluded that with consolidation, democracy becomes regularized and deeply internalised in social, institutional and even psychological life as well as in political calculations for achieving goals. This suggests that consolidation on the one hand emphases that democracy must "make sense" to the generality of the people and on the other, it suggest the non-existence of delegitimizing challenges (Ogundiya, 2011). Put differently, Azeez (2005:24) posited that democratic consolidation does not simply mean the defeat of supposedly undemocratic forces and rulers or the putting in place of democratic institutions and paraphernalia. To him, survival and consolidation of

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democracy has a lot to do with how it is able to better the material conditions of the people in terms of provision of effective and affordable education, shelter, security of life and property, better health care, employment, food, portable water as well as to ensure political stability and thereby save the people from the scourge of war and other violent conflicts. Apart from ensuring socio-economic wellbeing of the people, democratic consolidation also entails the legitimization of the political institutions and processes. Whereas, Onuoha (2004) writing on democratic consolidation posits that:

> Democratic consolidation requires good governance the development of virile and society organizations that would serve as counteracting force to curb the excesses of democratic authorities.

Democratic consolidation implies the internalization of democratic culture and the institutionalization of democratic best practices by a polity that has successfully embarked on a democratic transition (Asiwaju, 200:13). This position is in tandem with the observation made by Diamond et al (1991:13) in the book "*Transition without End"*. In the introductory chapter, the editors of the volume affirmed that:

> If a transition to democracy is ever to be achieved and sustained in Nigeria, a deeper transition must somehow be effected from prebendalism to real institutionalism, where the legal and constitutional rules function, with effectiveness to constraint behavior. This will require not simply wise and imaginative institutional designs of which Nigerians have shown themselves imaginatively capable at times but powerful forces and agencies to enforce them*(Diamond, et al, 1999:13).*

One cannot agree more with this statement especially in the context of Nigeria. Democratic - consolidation, as much as democratic transition is never a smooth-sailing process. It has several ups and downs. Gunther et al (1995) reduce the democratization process to three phases: namely:

- The fall of the authoritarian regime
- Consolidation and
- Enduring democracy

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Whereas, O'Donnell (1992), on his part sees democratic consolidation as a two-step process based on the experience of Latin American countries. The first occurred during the 1970s when the return of democratically elected civilian governments was accompanied by setbacks. The second took place during the 1980s, as the hostility between important factions began to subside and the actors *few* accustomed to the rules of the democratic game (Monga, 2002:7). The point being made here is that the dynamics of power assumes greater complexity as democratization progresses. Conscious efforts must thus be made to prevent a reverse of the gains of democracy on a constant basis. As Monga (2003:7) righty noted:

> The democratic consolidation process is more circular than linear in nature. Indeed, any step forward can be followed by a setbacks, for movement here is a reflection of the clash of different social groups, conflicting interest. Those who stand to lose out are unlikely to give up the status quo without a fight.

His statement brings out the paradox of democratic transitions and shows in clear terms the enormity of the task of democratic consolidation in Nigeria.

In a clear term, if Nigerian CSOs are to play this complex role effectively, in sustaining their mobilizational and conscientising political activities and protect the autonomy of society from the state, they must be strengthened, capacitated and empowered to play the role, in a manner that cushions them from idiosyncratic funding by the international donor community. Within the constraints of Nigeria's political economy, their own resource constraints, their leaders and members of Nigerian CSOs must adopt and utilize creative fund –raising strategies to self-generate, self-sustaining independent funding and seize the opportunity created by the return to democratic rule in the country for political participation, inclusiveness and accountability, which lies at the core of constitutional government as limited government and of Nigeria's accession to the African Peer Review Mechanism (APRM) (Jinadu, 2013:86).

Summary and Conclusion

Without mincing words, Nigeria is on the path of democratic consolidation. The idea that civil society is sacrosanct to good governance is incontestable. In Nigeria, the civil society has been

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central to the democratic struggles, more especially the human right groups. Surprisingly, the civil society on the whole has become moribund or less aggressive (except few human right groups) after the nation re-democratized in 1999. This seriously portends ills for good and responsible governance in the country. Consolidation of democracy via good governance rests primarily on a virile and vibrant civil society.

Since 1999, there has been quite a lot of challenges in the democratic structure with a reasonable approaches. Noticeably, there has been a successful transition from authoritarianism to democratic rule and from one ruling party to another. Notwithstanding, the conduct of elections is still below commendable level, but there are a lot of development in the electoral processes. Within this context, the civil society organisations still need to play a formidable role. The attitude and behaviour of the political class who are only interested in capturing and retaining power at all cost need to be checkmated. No better group or organization can achieve this better than the civil society. Clearly, in the present democratic dispensation, the activities of civil society organizations have enhanced democratic consolidation in Nigeria through the execution of diverse programmes such as voter education, election observation, campaign finance monitoring, election tribunal monitoring, electoral reform advocacy, conflict mitigation, access to justice, public interest litigation, budget tracking; consistency outreaches as well as research and documentation in thematic areas of democracy and governance. These initiatives have made remarkable impact on democratic consolidation in Nigeria (Ojo, 2011).

In sum, consolidation of Nigerian's democracy is not just a question of holding periodic elections. Important as this is, it means developing a democratic culture underpinned by the rule of law. The country must build an egalitarian society with careers open to talents. It should be possible for any Nigerian of talent to rise to any position that these talents entitle him or her. The present politically expedient policy of federal character, not functioning as a true federalism should be corrected to reflect appropriate federal state or alternatively, a confederation. This is the only way by which the sense of patriotism will be fostered. There is at present, a feeling in some parts of the country that this republic is not based on equality of its citizens. Such feelings will have to be assuaged through practical power sharing mechanism. In fact, there is need now in this country for convocation of a

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Sovereign National Conference for all the stakeholders to deliberate on the efficaciousness of Nigeria remaining an entity.

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CONVENIENCE PRINCIPLE OF TAXATION AND TAX SYSTEM: ANALYSIS OF QUARTERLY PREPAYMENT OBLIGATION IN RWANDA

Case study: Kigali city registered company taxpayers

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ABSTRACT

The study sought to analyze the convenience principle of taxation and tax system: An analysis of quarterly prepayment obligation in Rwanda with the case study of Kigali city registered company taxpayers 2005-2016. To achieve objectives of this study, the study used the following hypotheses: H1: Established taxes based on requirements of principles of taxation are the determinants of a well-designed tax system, H2: Government need of cash flow and easy payment of taxes are the determinants of the quarterly prepayment obligation, H3: Convenient timing and manner to the taxpayer and Government that taxes are levied and collected are indicators of convenience principle of taxation towards a tax system. The sample of the study was 67 company taxpayers registered on CIT in the city of Kigali gotten in a population of 41,234 using the table of Alain Bouchard. The study used both primary and secondary data. The findings of the study revealed that quarterly prepayment has correlated negatively to the determinants of convenience principle of taxation. It was concluded that convenience is among core principles of taxation which are effective for any country to develop its economic growth and if the tax system abides by this canon of taxation perfectly, the tax administration and its stakeholders will work in harmony. The study further recommends that the governing, possibly supported by tax administration, should take adequate actions to consider the convenience principle of taxation when CIT and PIT are declared and paid.

KEY TERMS: Convenience principle, Tax system, Quarterly prepayment, Tax, Corporate income tax

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1.0 Introduction

Tax has been defined as a financial charge or other levy imposed upon its payer by the state or its functional equivalent, usually considered as a source of funding for the funding of various public expenditures [1]. Accordingly, for it to be legitimate it must be supported by a valid statute (which includes a bye-law supported by a statue).[2] No country is a scaled up or reduced version of another, therefore each needs streamlined institutions and decision making to facilitate a comprehensive approach which allows a clear focus on the principles and objectives of taxation and welfare across the entire public sector and beyond. Thus, Rwanda has enacted various laws to suit the changing needs of the time and the country.[3] The principle of convenience has been variously, and for a long time, been held cardinal for an efficient and effective taxation system. It has been observed, for example, that every tax ought to be levied at the time, or in the manner, in which it is most likely to be convenient for the contributor to pay it. [4] The Association of International Certified Professional Accountants (2017) observed that facilitating a required tax payment at a time or in a manner that is most likely convenient for the taxpayer is important and compliance costs for taxpayers and administrative costs for the tax authorities should be minimized as far as possible.[5]

Furthermore it has been observed that the system should strike a balance between the interests of the tax payer and the tax authorities, for example, the method and timing of tax payment should be convenient for the tax payer, If based on income should be paid at the time the income is earned, If based on sales at the time the transaction takes place and If based on wealth (gift, inheritance, property) at the time of transfer.[6]

As an example of efforts at achieving convenience, the Rwandan Revenue Authority (RRA) formed in 1998 to spearhead all reforms in taxation in the country with a mandate to administer, collect and account for all tax and some non-tax revenues and to provide services aimed at promoting business growth, introduced the use of Electronic Billing Machines (EBMs) in 2012. The reform, through making tax payment convenient, enhanced businesses payment of

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VAT and increased tax-payer compliance while at the same time reducing the tax collection and administration costs in Rwanda. [7]

Good governance necessitates good tax policies. Smith (1776) [8] provided a benchmark for the principles of taxation that has demonstrated substantial applicability through time (Alley and Bentley, 2005). Tax prepayment techniques have been introduced all over the World, only procedures and calculations are different. In Rwanda, the tax system does neither allow tax-payers to estimate their income tax nor to calculate the quarterly prepayment tax basing on the current quarter, so to pay provisional taxes in order to deal with the issue of the tuff tax liability at the end of each fiscal period. The only option for taxpayers to pay provisional taxes is the quarterly prepayment based on the previous tax liability, which is provided for by article 31 of the law nº 16/2005 of 18/08/2005 on Direct Taxes on Income as modified and complemented to date (See, Art. 43 of the mentioned law nº 16/2005, O. G nº 19 of 11/05/2009), and default to it, penalties are applied to the defaulter (See, Art. 61 par. 1 and 62 par. 4 of the Law 25/2005 of 04/12/2005 on tax procedures, O. G nº 19 of 11/05/2009).

Prepayment similar to payment in advance, it is an illustration whereby the payment made generate right on accounting consideration and counted as company asset but which is properly chargeable against the revenues or profits of future trading periods. It is an obligation to pay income tax before earning an income to be taxed in the sense that, there is no taxable base for this liability, as the taxpayer must pay 25% of his previous tax liability. In Rwanda, since 2005 taxpayers are obliged to make a quarterly prepayment income tax based on the previously paid total income tax. This is simply means that at every quarter of the fiscal year, the taxpayer must pay 25% of his previous tax liability, and this not later than June 30th, September 30th and December 31stof the current year of taxable activities. It is on this regard that it is interesting to carry out a study on the convenience principle of taxation as one of pillars of a well-designed tax system with the analysis of the quarterly prepayment obligation in Rwanda.

The problem arises when taxes are estimated from financial statements of the previous fiscal year. Estimated and paid tax basing on the previous paid income tax, when the year ends taxes are found to be less or more than the tax that should have been paid, and it either results in a tax refund

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position or additional taxes are to be paid toward the tax liability. This obligation, not only it breaches the convenience principle of taxation, it also breaches the accounting principle of independence of fiscal periods and it has an impact on taxpayers' cash flows as well. This is not the only problem, since more than 38 billion of tax refund are still not given to taxpayers who overpaid their taxes from 2012 (RRA Report, 2016) [9], and this impacted negatively taxpayers' cash flow since the year 2012.

This is simply mean that in order to follow the convenience principle of taxation and the independence of fiscal year as well, income tax of a certain fiscal year should be paid after comparing revenue and expenses incurred over the financial year, instead of being based on the income tax paid in the previous fiscal year.

The quarterly prepayment has a negative impact on taxpayers' cash flow, since a number of taxpayers has been penalized for failing to declare and pay quarters, not because they are not aware of the obligation, but only because their cash flow does not allow them to reinvest in their businesses and to make quarterly prepayments at the same time (RRA, 2106), unless financial statements are prepared and presented basing on current quarterly financial performance. Furthermore, the quarterly prepayment must surely have an impact on the tax administration's cash flow as well. The more difficult a tax is to pay, the more likely that payment will not happen (AICPA, 2017)[10].

To be a good tax system, the system should strike a balance between the interests of the taxpayer and the tax authorities. Expressed in other words, the timing of the obligation to pay taxes should be convenient for the taxpayer by following the timing that the taxpayer is receiving the revenue or by using dedicated withholding systems. Although, 6 centuries passed from the time principles of taxation were born, but these principles including declared in the past are used also nowadays creating tax reforms, changing taxation systems and searching for the best relationship between taxpayers and officials (Kristina, 2005).[11]

Rwanda tax system is designed to help taxpayers to improve their compliance, as well as their wealth. This is evidenced by the fact that in the last doing business (DB) report for 2017, Rwanda was ranked 56th globally due to constant improvements in business climates including paying tax

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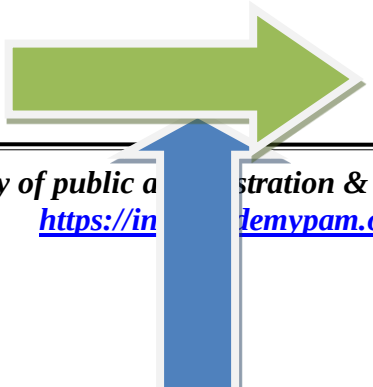
reforms (DB, 2017) [12]. However, paying taxes in their due time has been identified as a critical element for the success of the tax system which plan to establish its competitive advantage, since convenient timing of tax payment for the taxpayer is a principle of a good tax system. This will enable taxpayers to invest and reinvest in their existing and other businesses, as the good tax system should be investment oriented and encourage growth, competitiveness and employment (Norton, 2000) [13].

Previous RRA reports demonstrated that in Rwanda many taxpayers are considered as non-filers and non-payers because they did not fulfill their obligation of filing income quarterly prepayment returns and paying, despite this there has been no empirical study that has been undertaken in Rwanda to establish the relationship between the quarterly prepayment obligation and the convenience principle of taxation in Rwanda. The existing body of knowledge is not sufficient enough to explain the said relationship between the quarterly prepayment obligation and the convenience principle of taxation.

2.0 Conceptual and Theoretical Framework

This section reviews the theories and models related to the study variables. It starts with the conceptual framework from which the relationship between the study variables is identified. It then review the theories related to the study variables as advanced by the previous scholars.

Independent variable		**Dependent variable**



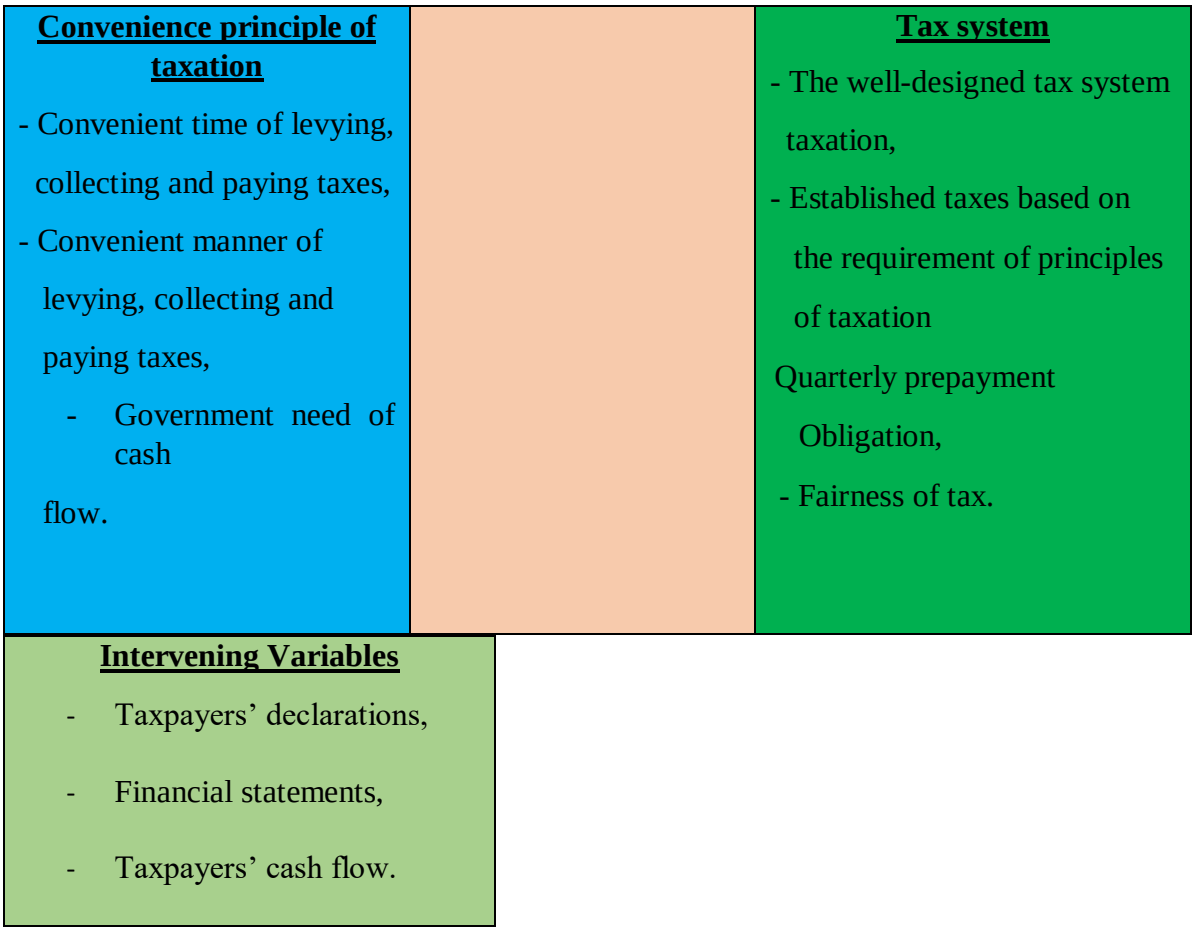


Figure 1: Conceptual Framework
Source: Researcher: 2018

Tax system

Adam Smith in *The Wealth of Nations* published in 1776 outlined four principles of an ideal tax system. These principles are equity, certainty, convenience and economy, and they are still relevant to today's tax environment. These principles are important to the creation of tax policy, because it is only when they are upheld that effective taxes are implemented in a manner which satisfies the purposes of a tax system. The following is a list of some of the principles that have been used over the years. The list is selective not comprehensive (Alley and Bentley, 2005) [14]

Tax system in Rwanda

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Rwandan history indicates that the first tax legislation was inherited from colonial regimes. Such tax legislations include the Ordinance of August 1912 which established graduated tax and tax on real property. There was another Ordinance of 15th November 1925 adopting and putting into application the Order issued in Belgium Congo, on 1st June 1925 establishing a profit tax.The order was amended several times up to the Order of 25th March 1960, meant for Rwanda's development and cash in-flow. After independence, the first tax legislation passed was that of 2nd June 1964 governing profit tax, which was repealed and replaced by Law no 8/97 of 26/06/1997 on the Code of Direct Taxes on Different Profits and Professional incomes.

This law was amended from time to time in order to keep pace with time and the changing economic environment. Such other legislative instruments include the 1973 law governing property tax, the tax on license to carry out trade and professional activities, the law n° 29/91 of 28th June 1991 on sales tax /turnover tax (which was repealed and replaced by the law n° 06/2001 of 20/01/2001 on the Code of Value Added Tax (VAT) (now repealed and replaced by the law n° 37/2012 of 09/11/2012 on the code of Value Added Tax).

Other substantive Law governing Customs was enacted on 17th July 1968 accompanying Ministerial Order of 27th July 1968, putting into application the Customs Law. In addition, the administration and accountability of taxes and duties in Rwanda was initially under the Ministry of Finance and Economic Planning. In 1997, Rwanda Revenue Authority was established as an independent body by the law nº 15/97 of 8/11/1997 to administer the various taxes and tax related laws and to assess, collect, administer, and account for Fiscal and Customs revenue collected to the Government through the Ministry of finance in accordance with established procedure. RRA came into the country at a time when public institutions in the nation were either experiencing shortage of qualified staff or bearing the effect of it. Such burden partly linked to the 1994 genocide that caused knowledge and knowledge repatriation.

As a tax administration, RRA entered into an environment and niche that concerned with revenue collection. There was a lot of fraud and smuggling in the country and RRA therefore was seen as an enemy threatening peoples' hot business at time (RRA Communication Strategy, 2009) [15]. Through article 3 (c) of the law nº 15/97 of 08/11/1997, Rwanda Revenue Authority was given powers to institute prosecution of Tax offenders (Law No. 15/97 of 08/11/1997 establishing RRA,

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O.G. nº 22 of November 1997). The RRA was mandated to enforce compliance with the laws that it administers to ensure that taxpayers fully comply with their obligations under the tax laws by heavily guarding against all forms of non-compliance and offences.

The history of taxes in Rwanda indicates that the first tax legislation was inherited from colonial regimes. This tax legislation included the Ordinance of August 1912, which established graduated tax and tax on real property. There was another Ordinance on 15th November 1925 adopting and putting into application the Order issued in Belgian Congo on 1st June 1925, establishing a profits tax. This law was amended from time to time in order to comply with the changing economic environment. Such other legislative instruments include the 1973 law governing property tax, the tax on license to carry out trade and professional activities, the Law nº 29/91 of 28th June 1991 on sales tax /turnover tax (now repealed and replaced by the Law nº 06//2001 of 20/01/2001 on the Code of Value Added Tax (Charles, 2008).[16]

In 2005, the parliament adopted law nº 25/2005 of 04/12/2005 on tax procedures, amending decree-law of December 28, 1973 relating to personal tax, law no 06/2001 of January 20, 2001 on the code of value added tax (VAT) and law nº 9/97 of June 26, 1997 on the code of fiscal procedures. Similarly, law nº 16/2005 of 18/08/2005 2005 on direct taxes on income was adopted replacing law nº 8/97 of 26/6/1997 on code of direct taxes on different profits and professional income, and law nº 14/98 of December 18, 1998 establishing the Rwanda investment promotion agency, especially in its articles 30, 31 and 34 (RRA website, 2018)[17]. The parliament also adopted law nº 21 of 18/04/2006 establishing the customs law, replacing the law of July 17th 1968 concerning the customs law as amended and completed to date. However, on July 1, 2009, Rwanda adopted the EAC customs Management Act 2004, an act of the community to make provisions for the management and administration of customs and for related matters. The tax system of Rwanda is made of two main departments, namely the domestic taxes department (DTD) and customs department. The DTD is on the other hand made of the large taxpayers' office (LTO), the small and medium taxpayers' office (SMTO), the decentralized taxes office and the revenue investigation and enforcement department (RIED).

Cconvenience principle of taxation

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This canon states that every tax ought to be levied at the time or on the manner in which it is most likely to be convenient for the contributor to pay it. A tax imposes burden on the taxpayer. Hence a tax should be imposed at a time and in such a manner that the taxpayer feels minimum of inconvenience. For example, agricultural tax should be collected soon after harvest, since the farmers are in a better position to pay it. Income tax should be deducted monthly from salaried taxpayers; this means that salary cannot be taxed before the taxpayer has got it. The time of payment and manner of payment should be convenient. This can justify administrative efficiency in revenue collection, as it is can be described in the terms of the payment, timing and manner of all tax payments. Practicably implies that there must be a feasible time to pay taxes (when a tax payment is made). The payment must take place at the right moment, when it is most convenient for the taxpayer. Taxpayers should know with certainty when, how much and how they are liable to pay in taxes (Du Preez, 2016).[18]

Taxes should be convenient to administer and to pay. That is to be easy to administer, offers few opportunities for noncompliance, easy to pay, easy to determine, and requires minimal time to comply. All these elements cannot be observed when income tax is paid on quarterly prepayment basis, since its administration and determination are not easy. The noncompliance is high because of the lack of cash flow, and the fact that the prepayment does not consider the current performance. Taxpayers should not have to devote undue time or incur convenience: undue costs in complying with the tax system (Edgar and Sandler, 1996)[19]. Because of the way tax laws are enforced and because of the separation of the burdens of tax from the benefits of government, tax burdens seem much heavy than they really are (Joshua, 2008).

Tax quarterly prepayment obligation

Taxpayers are liable to pay income tax on their respective earned income. To do this, they have to submit a tax declaration to the tax administration using forms established by the revenue agency (See article 43, law 16/2005 on DTI). However, an estimated tax declaration must be submitted although there is no income to be taxed in the current fiscal year. This is called quarterly prepayment tax (See article 31, law 16/2005 on DTI).

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Quarterly prepayment in Rwanda is regulated by article 31 of the above stated law n° 16/2005, where it stated that "During the current tax period, the taxpayer pays to the account of the Tax Administration before and not later than June 30th, September 30th and December 31st of the year of taxable activities, each twenty five (25%) per cent of the tax liability as calculated in the tax declaration of the previous tax period". Every taxpayer without any exception (based whether to the category of the taxpayer or to the income earned during the fiscal year) is obliged to make the quarterly prepayment tax, by submitting the tax declaration to the tax administration in order to avoid different penalties to be applied.

During the current tax period, the taxpayer pays to the account of the tax administration before and not later than June 30th, September 30th and December 31st of the year of taxable activities, each twenty five (25%) per cent of the tax liability as calculated in the tax declaration of the previous tax period" (See article 31, law 16/2005 on DTI).

Analyzing the provisions of article 31 of the above stated law n° 16/2005, every taxpayer is liable to make quarterly prepayment, and its calculation is made basing on previous tax liability. Eg. If the tax liability of the previous fiscal year (2016) was 10,000,000, the quarterly prepayment for each quarter of the fiscal year 2017 will be 2,500,000 (10,000,000*25%), as it is illustrated in the table below:

PERIOD	TAX TYPE	TAX AMOUNT
2016	CIT	10,000,000
2017	IQP	2,500,000

However, if the taxpayer's tax liability for the previous fiscal period equal zero, or if the taxpayer had a loss from the previous fiscal year, there will be no quarterly prepayment, since there will be no previous tax liability as calculated in the tax declaration of the previous tax period, because it is the only base for quarterly prepayment calculation (Article 31, law 16/2005 on DTI).

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Quarters are paid in installment as per the table below:

Payment	Payment due date	Rates
First payment	June 30	25%
Second payment	September 30	25%
Third payment	December 31	25%
Final payment	March 31	Balance

Source: Article 31 of the stated law nº 16/2005 on DTI.

Effect of the quarterly prepayment

Quarterly prepayment has affected either positively or negatively the taxpayers' behaviour, their cash flow and their economy as well. However, it is not only the taxpayer who is affected, but also the tax administration.

- **Cash flow**

Every payment made affects the wealth of the payer, since earning is better that spending. It is terrible when the payment is repetitively made in the same period to pay the future liability. According to the prepayment obligation, taxpayers are paying 25% of the tax liability as calculated in the tax declaration of the previous tax period. Assume in 2016 fiscal year, a taxpayer paid a CIT worth 1,000,000,000, the total quarterly prepayment in the year 2017 will be 750,000,000 (see the illustration in the table below).

PERIOD	CIT PAID	IQP TO PAY FOR 2017	TOTAL IQP TO PAY FOR 207
2016	1 000 000 000	250 000 000	750 000 000 (250 000 000*3)

This should be a good wealth for the taxpayer to reinvest in the business so to enlarge its activities. Statistics show that a number of taxpayers are not complying with the IQP obligation (RRA, 2015-2016) not because they do not want or they are not aware of it, but just because they cannot pay and continue to run their business. It is then when penalties are applied.

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- **Penalties**

It is an obligation for taxpayers to make IQP, and failure of it; penalties are applied to them in top of paying the amount of tax not declared and paid. According to articles 60, 61 and 62 of the law nº 25/2005 of 12/04/2005 on tax procedures;

- A taxpayer or any person is subject to an administrative penalty of 100,000, 300,000 or 500,000 according to his/her category, if he/she fails to file a tax declaration (IQP) on time (See article 60);

- If the IQP return is not filed on time, automatically its payment will be late too. In this case the taxpayer will be subject to a fine of ten percent (10%) of the tax payable (See article 61); and

- When the taxpayer declared due taxes (IQP) in the required time limits provided by the law but did not pay those taxes in that time limits, shall pay the principal tax and an administrative penalty of 50% of due taxes (See article 62).

- A taxpayer, who has not declared taxes in the required time limits provided by law, shall pay the due taxes and an administrative penalty of 60% of due taxes (See article 62).

Statistics show that a big number of taxpayer did not manage to file and pay the IQP on the due period, and penalties were charged to them (RRA, 2015-2016). Table 2 shows statistics of expected IQP declarations, declarations not made and declarations made whether on time, or late declaration, as well as their percentages.

The ability to pay theory

Governments impose taxes to pay for their operations and state services. But how do governments decide how to use a system of taxation to charge taxpayers for those services? One of the most

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common theories of how people should pay taxes is the ability-to-pay theory of taxation.The meaning of ability-to-pay can be controversial at the margins. For example, commentators often refine the ability-to-pay fairness concept by subdividing it into a horizontal equity component; where taxpayers with equal incomes should pay equal amounts of tax and a vertical equity component; where taxpayers with unequal incomes should pay amounts of tax which are sufficiently unequal to fairly reflect the differences in their incomes. The ability to pay is one of the main theories of taxation, and according to the theory, taxes should be based upon the amount of money people earn. For example, those who earn more money are expected to pay a higher rate of taxes; which means a higher portion of their income than people who earn less money. It is a taxation principle that maintain taxes to be levied according to a taxpayer's ability to pay.[20]

Economics and different researchers are on the point of view that the income is only the measurement of ability to pay and if a person is having an income compared to another, and then the person is supposed to pay more. That is the way in developed countries income is defined as the only way of determining the ability to pay (Clifton *et al*., 2001) [21].

3.0 RESEARCH METHODOLOGY

This section indicates various methods and techniques used by the researcher during the course of gathering relevant information from the field. It also describes methods and techniques used i.e. Research design, target population, sample design, data collection procedures and data analysis method

Research design

Descriptive/diagnostic study design was adopted in this study. Descriptive study was used to describe the characteristics of the respondents whereas diagnostic study design was used to identify the determinant of the convenience principle of taxation and the quarterly prepayment obligation in Rwanda as well as to trace their relationship.

Data collection

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The quantitative and qualitative research approaches were adopted in this study. Quantitative research approach involves collection and production of quantitative data so that they can be quantitatively analyzed with the help of statistical calculations from which conclusions can be made [22]. Qualitative method was used to generate non-numerical data (through interviews) in order to get in-depth information about the variables. These approaches helped the researcher to identify determinant of the convenience principle of taxation and the quarterly prepayment obligation in Rwanda.

Quantitative data was collected using questionnaire. The questionnaire was comprised of closed ended questions. These types of questions were adopted since they are easy and clearly displayed allowing the respondents to answer questions in an easiest manner.

Population of the study

The population of the study consisted of 41,234 company taxpayers registered on income tax in the city of Kigali reported by the RRA system (BI) to be the total number of registered company taxpayers. This population consisted of registered company taxpayers involved in day-to-day tax declaration and payment, and these include; 344 large taxpayers, 743 medium and 40,243 small taxpayers, operating in the Kigali city.

Sampling design

The choice of that sample size from the sample population of the CIT registered company taxpayers in the city of Kigali of 67 was computed using the table of Alain BOUCHARD. Using this table from the sample population size, the sample size was determined as follows: Given that our population size (N) lies between 10,000 and 50,000 company taxpayers, it corresponds to the sample of 67 companies with marginal errors of 10% with a precision of 90%. The respondents within the selected sample were randomly selected.

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Data processing and analysis

Data collected were presented in different tables for statistical analysis. Descriptive analysis is the process in which data collected are converted into statistical information which is used in an empirical study [23]. Collected data were displayed and represented in the frequency and percentage tables according to the scale of measurement used which are nominal and ordinal scales. After the checking, data have been coded and analyzed using Statistical Package for Social Sciences (SPSS) in order to verify hypothesis. The Ordinary Least Squares (OLS) was used to determine the statistical inference between the convenience principle of taxation and the quarterly prepayment obligation within a tax system.

4.0 RESULTS AND DISCUSSIONS

This section presents findings collected from the survey. The findings below were obtained from both the primary and secondary data sources. They were presented and analyzed using frequency tables and percentages in order to provide meaningful information.

Table 1: Taxpayers perception on determinants of the quarterly prepayment obligation in Rwanda

What are the determinants of quarterly prepayment obligation in Rwanda	No respondents	percentage
Government need of cash flow	22	33%
Easy payment of taxes	40	60%
RRA target	5	7%
TOTAL	**67**	**100%**

Source: Primary data, 2018

The question above has been asked to respondents during the period of research and the majority of respondents revealed out that they agree that easy payment of taxes is mainly considered to be a determinant of quarterly prepayment obligation in Rwanda. Findings show again that a good number of respondents mentioned that they agree that the quarterly prepayment obligation is determined by Government need of cash flow.

Only the minority from respondents revealed that they agree that the quarterly prepayment obligation is determined by the RRA target set by the MINECOFIN. This indicates that a good number

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of taxpayers believe that it is easy to sprit payment in different quarters than paying much at the end of the year. However, the determination of the amount to pay should be based on the current financial statements. Even if it is not the view of the majority, respondents view of government need of cash flow may find evidence in the statement of Clarice (2013) [24], who stated that taxes are known to be the lifeblood of the Government. Without it, the Government is paralyzed, and it would be nothing but a rotten tomato; useless and put to waste.

Table 2: Taxpayers' choice whether to pay CIT monthly, quarterly or annually

If you have to choose whether to pay CIT monthly, quarterly or annually what would you choose?	**No respondents**	**percentage**
Monthly	3	4%
Quarterly	13	19%
Annually	51	76%
TOTAL	**67**	**100%**

Source: Primary data, 2018

When respondents have been questioned to analyze taxpayers' perception of the quarterly prepayment obligation, by asking what are their choices whether to pay by month, quarter or by year, findings reveal that majority of respondents have chosen to declare and pay CIT year by year, while a good number of them responded that they chose to pay quarterly and only the minority of the respondents have chosen to pay CIT on a monthly basis. This indicates that the respondent majority wish they could pay income tax on an annual basis, with the annualization method of the USA [25]. On another hand, those who responded to choose the payment by month or quarter, they went for the current period method; where the amount of tax to be paid is determined by the current income received in the period [26].

Table 3: Taxpayers' perception on how convenient is the quarterly prepayment obligation

How do you find the quarterly prepayment obligation? (Use rank)	**Strongly agree**	**Agree**	**Strongly disagree**	**Disagree**
It is convenient	1%	3%	85%	10%
It is fair	1%	16%	75%	8%
It is easy to pay	13%	26%	40%	22%
It is certain	20%	15%	44%	22%

Source: Primary data, 2018

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The payment of a tax must take place at the right moment, when it is most convenient for the taxpayer. Taxpayers should know with certainty when, how much and how they are liable to pay in taxes. Findings in table 3 show that the majority of respondents strongly agreed that the quarterly prepayment obligation is convenient for taxpayers, while the minority strongly agreed the payment of CIT on a quarterly basis is convenient to him. The more difficult a tax is to pay, the more likely that payment will not happen (AICPA, 2017[27]).

Table 4: Taxpayers' perception on the good side of paying CIT quarterly

What is the good side of paying CIT on a quarterly basis?				
Statements	**Strongly agree**	**Agree**	**Strongly disagree**	**Disagree**
Not to pay much at the end	21%	22%	34%	22%
Easy calculation	69%	22%	6%	3%
Easy recording	58%	22%	4%	15%

Source: Primary data, January 2018

Quarterly payments are much smaller and easier to handle [28]. This is what respondents' majority indicated in their responses in table 4. They strongly argued that the prepayment calculation is easy, while a good number of respondents indicated that it is easy to record the prepayment rather than recording the amount to pay when the taxable base is calculated considering other components like expense. Moreover, even though taxpayers have found advantages in paying income tax by quarter, they also identified some negative side.

Table 5: Taxpayers' perception on the bad side of paying CIT quarterly

What is the bad side of paying CIT on a quarterly basis?	**Strongly agree**	**Agree**	**Strongly disagree**	**Disagree**
It leads to lack of cash flow	85%	15%	0%	0%
It block business growth	85%	10%	0%	5%
It hinder reinvestment	85%	10%	1%	4%
It brings penalties	90%	8%	0%	2%

Source: Primary data, 2018

The question was asked to see whether there is a negative side for taxpayers when fulfilling their obligation to pay quarters. Findings indicated that a number of respondents strongly agreed that

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the payment of quarters leads to lack of cash flow, block the business growth and hinders reinvestment, while the majority of them strongly argued that the said payment brings penalties (See art. 60, 61 & 62 of the law 25/2005). It is the minority of respondents that strongly indicated that disagreed that quarterly prepayment hinders reinvestment, since no one of them strongly disagreed the other components of this question. Statistics show that a number of taxpayers are not complying with the IQP obligation (RRA, 2015-2016) not because they do not want or they are not aware of it, but just because they cannot pay and continue to run their businesses. It is then when penalties are applied.

Table 7: related reasons of missing or delaying to pay quarters

What was the reason of missing or delaying to pay quarters?	**No respondents**	**percentage**
The lack of cash flow	43	64%
Lack of knowledge of the law	19	28%
Other reason	5	7%
TOTAL	**67**	**100%**

Source: Primary data, 2018

Majority of respondents to this question indicated that they failed to pay quarters on due date or they did not pay it at all, due to the lack of cash flow, while a good number of them stated that their failure was due to the lack of knowledge of the law. When a tax is difficult to pay, there are few chances that the said tax will be paid.

Table 8: related to the convenient manner to pay quarters

Is the method of paying quarter convenient to you?	**No respondents**	**percentage**
Yes	13	19%
No	54	81%
TOTAL	**67**	**100%**

Source: Primary data, 2018

The convenient canon of taxation states that every tax ought to be levied at the time or on the manner in which it is most likely to be convenient for the contributor to pay it (Jane, [29]). This question was asked to find out if the manner to pay the IQP is convenient to taxpayers as stipulated by the canon of convenience, and findings shows that the majority of respondents indicated that

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the way of paying IQPs is not convenient to them, while minority of them responded to pay IQP in a way that is convenient to them.

Table 9: related to indicators of convenience principle of taxation towards a tax system

These are indicators of convenience principle of taxation towards a tax system.	**Strongly agree**	**Agree**	**Strongly disagree**	**Disagree**
Convenient timing to the taxpayer to pay taxes	87%	21%	10%	28%
Convenient manner to the taxpayer to pay taxes	88%	31%	4%	22%

Source: Primary data, 2018

According to Jane [30] every tax ought to be levied at the time or on the manner in which it is most likely to be convenient for the contributor to pay it. Findings of this question indicated that the majority of taxpayers questioned responded that they strongly agree that the convenient timing and way to pay taxes are indicators of convenience principle of taxation in every tax system, and it is the minority of respondents that responded that they strongly disagree.

Table 10 related to taxpayers perception on their profitability towards IQPs payment

What is the level of Profitability of the taxpayer when paying CIT on a quarterly basis?	**Strongly agree**	**Agree**	**Strongly dis-agree**	**disagree**
Very high	5	9	32	21
High	2	7	39	19
Moderate	17	25	12	13
Lower	36	21	7	3

Source: Primary data, 2018

Findings of this question are seen as a hindrance for taxpayers, as every taxation should be fair, certain and convenient [31]. This is so that it cannot hamper taxpayers to grow their businesses; and this is in line with the mission of RRA (RRA mission statement). This question was asked to test taxpayers' perception on their profitability when paying IQPs and findings revealed that their perception is that they do not have as much profit as it is for the government, since it is the minority of respondents that stated that they strongly agreed that their profitability is on a very high and high level respectively, while the majority of respondents strongly indicated that the profitability is on a moderate and lower level respectively.

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5.1 Conclusion

This is the recent situation of taxation system of Rwanda. Attaining an optimal tax system is a difficult and unenviable task, but nevertheless critical for revenue generation required for accelerating growth and to improve the quality of life of the citizens. Economist Adam Smith introduces convenience among core principles of taxation which are effective for any country to develop its economic growth. The rests are also playing an important role to cover common expenditure of a country and essential for economic development. If we abide by this canon of taxation perfectly we do not need the help of foreign aids. These are the weapon to take Rwanda ahead in globalization war. However, Government should take some step so that taxpayers and tax authorities are bound to abide by these canons. This study reveals the present situation of inconvenience when declaring, calculating and paying income tax on a quarterly basis among different income groups, in case of personal and corporation income taxes in Rwanda tax system. From the above conclusion, the Rwanda tax system and taxation will keep being considered as optimal when canons of taxation which includes the convenience principle of taxation will be fully considered.

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