



Revenue Generation, Fiscal Federalism and the National Question in Nigeria

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Abstract. Revenue generation is concerned with all financial incomes of government that include the greater part of its proceeds that are related to monies generated in the economy while fiscal federalism are monetary principles and general framework designed for assigning functions to the different levels of government through appropriate fiscal tools for carrying out those functions. In present-day Nigeria, there are political values peculiar to federalism that could assist the political leadership to find solution to some of the sweltering national question. The essence of this treatise is to assess revenue generation, fiscal federalism and the national question in Nigeria. The objective of the study is to ascertain whether the current revenue generation and allocation formula and the fiscal system have impact on the issues raised in relation to the national question. The method used in collecting data was through secondary sources obtainable from reading relevant literature, like academic journals, textbooks and e-resource materials from internet. Data was analyzed and presented through expository and descriptive approach. Finding from the study showed that there is over centralization of the fiscal policies. Nigeria's federalism seems not to have addressed the issues that have emanated from the agitators of the national question. It is recommended that Nigeria's fiscal system be reformed to meet up with challenges brought about by the imbalance in the provision of developmental projects to the different sectors of the economy which has led to the disharmonious agitations from the various regions of the country consequent from dissatisfaction with fiscal federalism.

Keywords: Revenue Generation, Fiscal Federalism, National Development, National Question, Nigeria

1. Introduction

Fiscal federalism is concerned with the distribution of functions where the national resources are best centralized yet placed within the sphere of decentralized levels of government (Oates, 1999). It deals with how expenditure and revenue are allocated across different layers of administration either vertically or horizontally. A significant aspect of fiscal federalism is the system of transfer payments or grants by which a central government shares its revenues with lower levels of government. Hence, it is concerned with the sharing of the nation's resources among the federating units to enable them fulfill their constitutional obligations. It thus relates to the division of governmental functions and financial relationship among the various tiers of government. The federal governments use this power to enforce national rules and standards. It must be noted that the concept of fiscal federalism is relevant for every type of government: unitary, federal and nonfederal, con-federal, parliamentary or presidential and it is not to be associated with fiscal decentralization in officially declared federations only. It is applicable even to non-federal states that have no formal federal constitutional arrangement though they include different levels of government which have de facto decision-making authority. The foundation of federalism in Nigeria was first laid by Sir Arthur Richards in 1946 and later strengthened in 1952 and 1956 by Sir John Macpherson and Oliver Little constitutions respectively. The issue of fiscal federalism in Nigeria was compounded by non-

diversification of the economy and over-reliance on oil revenue along with the nature of fiscal relations established among the different levels of government characterized by lopsided revenue sharing formula which have contributed to the myriads of developmental challenges the country is facing today. It is against this background that this paper examines the concept of revenue generation, fiscal federalism and the national question in Nigeria.

1.1 Statement of the Problem

One of the basic problems which necessitated this study is the problematic nature of revenue allocation or resources control that revolved around and among states in the federation. The question of which formula to adopt to please all and sundry, and how it will translate to national development in the country has continued to linger. The suitability of the method and how it will help to reduce challenges such as vandalism, protest for a new republic, militarism, kidnapping and a lot of others are thorns in the flesh in the Nigerian federalism. Another problematic issue with fiscal federalism in Nigeria is the continued growth of weak, frail and scrawling states which do not in any way contribute to the generation of revenue in the country. They are passive and non-productive in terms of economic growth and development. These states were created to please certain elites and some ethnic groups. Their inactivity has continued to be a serious threat to national development. This problem boiled and rooted down in the centre pedal federalism which the country called true federalism.

Fiscal federalism is the dynamic interaction between different tiers of government. It poses questions as to how the nature of financial relations in any federal system affects the distribution of the nation's wealth. Nigeria is beset with structural imbalance, and true federalism implies that component units should freely pursue their own development. Revenue sharing in Nigeria, has witnessed a plethora of reviews, as evidenced by various committees and commissions instituted in this regard, yet no reliable formula has been evolved in meeting the country's yearnings and aspirations (Teidi, 2003:39). Such experienced deficiencies have triggered off many untoward actions, particularly among the sub-national governments that complain of fiscal imbalance (Okeke, 2004:28). The statutory allocations from the Federation Account, even when they are disbursed, result into zero allocation for some of the federating units to run their affairs (Yusuf, 2008:1). Disharmonious fiscal federalism reflects on low level of political maturity and inability to allow true

federalism to evolve without undue politicization. Nigerian federalism is fraught with the external imposition of arrangement and political will, amongst others. Revenue allocation among various units of government in Nigeria is replete with agitations, controversies and outright rejections due to the nature of politics in vogue. Section 149 (7) of the 1979 Constitution provides for state-local government fiscal relations, while Section 162 (5) of the 1999 Constitution regards local government as an extension of the state tier, this leads to disharmonious fiscal federalism. The 1977 Aboyade Technical Committee on population was illogical as the principle of national interest it recommended defied particular interpretation in the prevailing circumstances in Nigeria. Moreover, the 2005 Political Reform Conference was stalemated because; delegates from South-South Region staged a walk out on the issue of fiscal imbalance. Financial relations of the component units of any federation should bring about federal progress and productivity. In Nigerian federation however, it appears as if fiscal federalism brings disharmony among the federating units, and this reduces the productive capacity of the federation as an entity. Hence, this paper examines the concept of revenue generation, fiscal federalism and the national question in Nigeria.

1.2 Objective of the Study

The main objective of the study is to examine the concept of revenue generation, fiscal federalism and the national question in Nigeria. The paper reviewed some extant literature on revenue generation, fiscal federalism and the national question in Nigeria, evolution of fiscal federalism and challenging issues affecting fiscal federalism and national development. The specific objectives are:

- To identify the challenges of fiscal federalism and how it affects national development in Nigeria.
- To assess the impact of the ills of fiscal federalism and how it became a problem to national development in Nigeria
- To recommend ways on how policy makers on revenue generation and fiscal federalism addressed the issues brought about by the national question in Nigeria.

1.3 Methodology of the Study

The study used ex-post facto research design to examine the problems of fiscal federalism in Nigeria and how it affects the rate and pace of development in the country. Qualitative and historical method was also applied in analyzing the data through descriptive

and historical approach. The qualitative and historical method provides us with clear perspective into our research problem by giving us the opportunity to understand the historical details and accurate account of the past and use it to discuss the present. The data of the study were generated from qualitative tools. This comprises of both published and unpublished materials such as textbooks, journals, newspapers, magazine, conference and seminar papers and internet materials.

2. Conceptual Issues

2.1 Revenue Generation

The concept of revenue generation as posited by Ahmed (2010) refers to all the amount of money received by a government from external sources especially those accrued from outside of government net funds, sale of investment, proceeds from insurances, debts repayments, agency or private trust transactions and intergovernmental transfers. Obichinna, (2010) concurred that all financial earnings of government that include the bulk of its revenue that are related to monies mobilized or generated in the economy. Similarly, Siddig (2010) stated that public revenue consists of taxes and revenues from administrative activities such as taxes, fines, fees, levies, grants and gifts which can be generally categorized into two: tax and non-tax, also, it could be oil and non-oil revenue.

The essence of revenue generation is to advance the welfare of citizens of a country with focus on economic growth and development activities. Despite remarkable growth recorded in revenue generation, provision of basic social infrastructural facilities remains unrealistic. The contributions of revenue generated by the government accrued from both oil and non-oil revenue on the economic growth of the country is not encouraging as manifested in the lack of basic health care services, lack of portable drinking water, bad and dilapidate roads, lack of good and qualitative education, epileptic electricity supply, high rate of poverty among the populace and unemployment among the teeming youth, etc.

Fundamentally, the rationale for revenue generation in a market economy like Nigeria stems from government responsibilities which include but not limited to the stabilization of the economy, redistribution of income and provision of goods and services to the public. Worlu (2012) said to meet these responsibilities, government needs to bring together all the sources of revenue available at its disposal both nationally and internationally to be utilized efficiently and effectively to promote

economic growth through the provision of goods and services and basic infrastructural felicities.

Revenue generation as a source of financing development activities has been a very difficult issue in Nigeria primarily because of various forms of resistances such as corrupt practices, tax evasion and payment avoidance coupled with reckless spending on part of our leaders. These activities tend to sabotage the economy and are most often given as the reason for the underdevelopment of the country (Adegbe & Fakile, 2011). The overdependence on oil sector as the main source of revenue by the federal government has inadvertently affected the growth and development of the Nigerian economy due the fall in the prices of oil alongside weak value of the Nigerian currency in the global economic market which makes one to wonder how Nigerian government would be able to generate revenue sufficient enough to guarantee economic growth and development.

2.2 Federalism

Federalism, otherwise known as federal system, is a public sector with both centralized and decentralized levels of decision making in which choices made at each level concerning development and the provision of public services are determined largely by the demands for these services by the residents of the respective sphere of influence. According to Ajibola (2008), in a federal system, governments at different levels provide different services covering different areas of authority. Hague & Harrop (2001) posited that, the unique characteristic of federalism is that legal authority is shared between the federal government and the constituent states; a federal constitution creates layers of government with specific functions allocated to each. The relationships that exist between the federal, state and the local governments are the nitty-gritty of federalism.

Friedrich (1937) opined that federalism is a union of group selves united by a single or more objectives though retaining their individual group peculiarities. It could be asserted that federalism is at the inter group level what association is at the interpersonal level. It can unite devoid of necessarily destroying the selves that are being united and is meant to strengthen their mutual co-existence. Ricardo (1993) submitted that, federalism is a process without required form or practices, a process continually undergoing change through evolutionary process wherein the federalists from the units allow continued transformation towards the greater good for all through compromise in their diversities with infused

capabilities inherent in the various units incorporating them.

Substantiating the above, Onwe (2011) conserved that federalism is the bonds through agreement in law between independent bodies to satisfy the need for self-rule and freedom, on the one hand and for order and security on the other hand. He buttressed that federalism is an anthology that has some characteristics peculiar to it, so long as such are signed for the good of all in pursuit of unity in diversity. He concluded that some scholars have come to conceive federalism from predominantly legalistic postulations. For instance, Grodzius quoted in Gamble & Payne (1996:124) observed that “federalism is a formal legal set of relationships aimed at the distribution of power between central and peripheral units of government.” This means there must be at least two tiers of government. The need for a legal arrangement of the federation units can occur when the security need of the units is for a legal order that protects each unit from threats of over-centralization that are abound to happen within the federating units. This could explain why federations are most often characterized by far-reaching intergovernmental relations in whom federal, state and local governments work together to fashion out policies on which all participants can agree (Okwesili, Nwali & Orga, 2013).

In Nigeria for instance, the federal system is made up of federal, state and local governments while in the United States, the federal structure consists of the federal government, states, counties, townships, cities, districts and special districts. Considering the basic principles of federalism, Okoli (2004) claimed that federalism is a system of mutual power sharing between the various units of government. It is a way of shaping a nation in such a way that two or more levels of government have formal authority over the same area and people, this signifies that federalism rests on shared sovereignty where states and the central authority control some portions of political power independent of other’s power. This suggests that in a federal arrangement, power is shared among the legislature, the executive and the judiciary. In addition, this shared power could be separated apparently so as to prevent over-concentration of the power to one level than the other and its consequential abuse and to further prevent any extortion to individual liberty. Okoli (2004) pointed out that constitutional supremacy clause often validates that national law is always considered superior to any state law when the two laws conflict. Each layer of government is autonomous of the other while exercising its constitutional responsibilities.

For example, state could legislate and administer fiscal policies in their respective states without the federal government’s approval. Correspondingly, the federal government may promulgate and make compulsory tax laws that are binding on each state without the states’ consent, this means that each level of government could enforce its own laws directly on the public and each may act independently of the other. This is closely different when it comes to fiscal federalism in the Nigerian context; the states and local governments depend heavily on the federal government for fund to run their various affairs especially developmental programmes and projects as they relate to function together in the same environment (Okwesili, Nwali & Orga, 2013).

2.3 Fiscal Federalism

Fiscal federalism is a set of principles that can be applied to all countries. It is a general normative framework for assignment of functions to the different levels of government and appropriate fiscal tools for carrying out these functions. In 2017, Governor of Rivers State of Nigeria, Ezenwo Nyesom Wike said that he believes true fiscal federalism will "strengthen the economy of this country as all sections will develop based on their comparative advantages. Chanchal Kumar Sharma held that while fiscal federalism constitutes a set of guiding principles, a guiding concept that helps in designing financial relations between the national and sub-national levels of the government, fiscal decentralization on the other hand is a process of applying such principles. Federal and non-federal countries differ in the manner in which such principles are applied. Application differs because unitary and federal governments differ in their political and legislative context and thus provide different opportunities for fiscal decentralization. New generation of scholars of federalism and fiscal relations point out that over time, the theory of fiscal federalism has evolved considerably. The goal of modern fiscal federalism is not just to ensure the efficient allocation of resources, but also to protect liberty and restrain the power of government, to share legislative and fiscal competencies, to foster political participation and preserve markets.

2.3.1 Importance of Fiscal Federalism to National Development

Fiscal federalism is the system of generation, allocation and the redistribution of revenue in a federal system of government. Its importance cannot be over emphasized. In the postulation of Wiesuer (1995), fiscal federalism is an important tool for

economic development, that country like Colombia, through fiscal decentralization most spending on social services are done at the local level; that when a country development plan gives priority to social sector spending and decentralization as an important part of its social strategy. He concluded that with a well-designed policy framework of decentralization leads to improvement in spending on social services and this well controlled system of local government transfer, local spending on social services has helped the population in number of ways. Olaleye & Olowu, (1989) enumerated the importance of fiscal federalism, that fiscal federalism not only produce efficient and equitable services through the assistance of local understanding, but will also lead to greater participation and democracy that would result in popular consent to government and improve political stability, that with these good quality of increased resource mobilization and reduce dependence on the central finance, greater accountability and more responsive and responsible government could be achieved. Shah, (1990) also provides a strong rationale for fiscal federalism in terms of efficiency, accountability, manageability and autonomy principles, he went further that; through local provision the government is able to respond to the needs and aspiration of local residence.

3. Evolution of Fiscal Federalism in Nigeria

The issue of fiscal federalism in Nigeria seems to have derailed national development due to fiscal imbalance, over-dependence on the centre, agitation for resource control, among others. Thus, inequitable revenue sharing practices have not addressed the problem of true federalism. Fiscal Federalism is a political-economic arrangement whereby the public revenue of a federation is shared among the various levels of government. These levels are centre, the federating states or provinces and the applicable regional governments (Uchendu, 2001). Fiscal federalism necessitates revenue sharing arrangement to enable the component units carry out their various functions (Danjuma, 1994). Federalism recognizes two or three levels of government (central, state and local), each level has different expenditure responsibilities and taxation powers for national development (Buettner & Wildasin, 2007). The issue of revenue sharing formula generated intense debate that led to the demand for sovereign national conference in Nigeria, but the revenue resources have not tallied with constitutional responsibilities (Onuoha, 2007). Put differently, financial subordination makes mockery of federalism no matter how carefully the legal forms may be preserved. The states must not permanently remain

dependent on the federal government for allocations. The degree of fiscal decentralization in a federal state contributes to national development, employment generations and poverty alleviation (Owolabi, 2011).

Federalism as practiced in Nigeria today is a far cry from what true federalism represents. As the nation awakens to the realities of its ethnic, religious, political diversities and corporate existence, the structure of her federalist claims has to be revisited and refocused. True federalism in the real sense of the word promotes accelerated economic development, it unifies and binds people together, and this triggers intellectual dialogue and provokes a healthy rivalry in revenue generation. These laudable goals are only achieved where the federating units are given free access in decision making and inputs into governance. Federalism, as practiced in Nigeria today is linked to a lion chasing an antelope and squeezing out life from it (the lion represents the federal government while the antelope represents the states government). The federal structure of Nigeria today is a gross anomaly, this present structure has positioned itself as an octopus firmly gripping the federating units with its poisonous clutch and constantly dictating its destiny (Denial, 2002).

The evolution of Nigeria's fiscal federalism emanated from historical, economic, political, constitutional, social and cultural factors. In view of this, fiscal federalism has been a central feature of intergovernmental relations in Nigeria. The construction of stable and acceptable revenue formula has been the subject of many commissions and committees since 1914 (Ekpo, 2003). Fiscal federalism in Nigeria has its legal basis laid in the constitution. The 1999 constitution contains copious citations in the second and fourth schedule on the tax powers of the federal, state and local government and also on the system of revenue allocation and management of public funds in Nigeria. The details of these are contained in section 162-168, item 59 (part 1), items A 1a, b and 2(part II) D7-10 in the second schedule, item 32a-c in the 3rd schedule and item, 1b, section 7 of the 4th schedule.

3.1 Pre-independence Period

The process of federal structure was not smooth on the amalgamation of Northern and Southern protectorates in 1914. The Nigeria sub-national governments and colony of Lagos enjoyed complete fiscal independence. The unified fiscal system was in place while a centralized budgeting system was introduced in 1926 before the amalgamation. However, the regionalism of 1946 evolved a

decentralized fiscal structure. The Phillipson Commission of 1946 came as the first revenue commission, and quasi-federal structure of 1951 followed by self-government from various regions in 1954. In the colonial era, four revenue commissions of Hicks-Phillipson commission (1951) and Chicks commission (1954) were established. Hicks-Phillipson recommends principles of derivation, even development and continuity of government services among the regions, need and national interest as revenue sharing principles (Ike, 1981).

3.2 Post-Independence/Military Period

The emergence of mid-western region brought the nation into four regions. In 1967, twelve states were created from the existing regions. In 1976, Nigeria has 19 states; in 1987 additional two states were created thus bring the total to twenty-one states, in 1991 the number rose to thirty states and Abuja. Since October 1996 till date, we have 36 states with 774 local councils. The Binns (1964), Aboyade (1977) and Okigbo (1979) commissions failed to give acceptable formula to Nigeria (Ozon-Eson, 2005).

3.3 Post-Democratic Era

The inception of democracy in 1999 brought civil authority to power. The central government was accused by oil producing states of not adhering to derivation principles as enshrined in the 1999 constitution of Nigeria. The onshore-offshore dichotomy states that oil found in the sea cannot be ascribed to the adjoining state. Invariably this was done to reduce huge revenue allocation to oil producing states by the Obasanjo government. The controversy surrounding the onshore-offshore dichotomy is a clarion call for oil states to agitate for “resource control” from oil proceeds. These culminated in some states suing the federal government. The Revenue Mobilization and Fiscal Commission (RMAFC) inaugurated in 1999 was effective because Mr. President with Federal Ministry of Finance were barred from interfering in revenue sharing. In 2004, the Federal Ministry of Finance in a letter to the Commission requested 54.68 percent for central government and they ignored their request for non-compliance with the provisions of section 164(1), 1999 constitution. The call for sub-national units and the central government to have more decentralized fiscal arrangement fell on deaf ears, fiscal commissions appointed by central government and national assembly formulate revenue principles centered on fiscal centralism, even when federal government attempted not to respect those formulas. The long incursion of the military into politics

contributed to centrist fiscal federalism in Nigeria and this has distorted true federalism (Ifeanyi & Innocent, 2013).

Federalism is an institutional arrangement aimed at addressing governmental problems that bother on maintaining unity while at the same time preserving diversity. This implies that each tier of government is coordinate in its sphere of authority and should have appropriate taxing powers to exploit its independent sources of revenue (Vincent, 2001:42). If state authorities find that the services allotted them are too expensive for them to perform, and if they call on federal authorities for grants and subsidies to assist them, they are no longer coordinate with the federal government but subordinate to it. Financial subordination makes an end of federalism in fact, no matter how carefully the legal forms may be preserved. It follows that both state and federal authorities in a federation must be given the powers in the constitution to have access to control its own financial resources. Each must have power to tax and borrow for the financing of its own services by itself. Sagay (2008) states that federalism is an arrangement whereby powers within a country are shared between central and component units in such a way that each unit operates directly within their jurisdiction. The cardinal principle of federalism is that no level of government is subordinate to another, though there must be central government for this exercise. Tekun (2000:13) states that fiscal federalism is the form of government where the component units of a political organization participate in sharing powers and functions in a cooperative manner through the combined forces of ethnic pluralism and cultural diversity. Musgrave (1959) and Oates (1972) state that fiscal federalism concern the division of public sector functions and finances in a logical way among multiple layers of government.

Musgrave (1959) and Oates (1972) opined that the finances and functions of government should be shared in a manner that is acceptable by all involved. Fiscal federalism is the allocation of tax powers and expenditure responsibilities between various levels of government. Tella (2000) posits that Nigerian fiscal federalism structure involves the allocation of expenditure and tax raising power among federal, state and local governments. Nyong (1999) states that fiscal federalism is the relations among various levels of government in respect to allocation of national revenue and tax powers to the constituent units in a federation. He asserts that the principle of fiscal federalism is anchored on revenue sharing (vertical) and distribution of revenue (horizontal) among various tiers of government. Ekpo (2003) states that

fiscal federalism refers to the allocation of resources among tiers of government to discharge the responsibilities assigned within their jurisdiction. Mobolaji (2002) supports the views of Akindele & Tella (1996), when he opined that in a federal state, each unit should have its own sphere of responsibilities, and each should be blamed or commended on how it functions within its own sphere. The former governor of Akwa-Ibom state Chief Victor Attah acknowledged the view of Mobolaji when he states that the 1999 Constitution constitutes a fundamental aberration and a violation of our association as Nigerians. He states that the founding fathers of Nigeria agreed on the basis of the foundation in Nigeria as a true federal state, including fiscal federalism but this has been purportedly marred by the Obasanjo administration. Fiscal Federalism refers to the fiscal arrangement among the different tiers of government in a federal structure (Ekpo, 2003). Uche (2004) states that fiscal federalism is the criterion for government to share revenue among various tiers of government. Ofuebe (2005) indicates that these revenues have fixed principles and this heightened its inclusion in section 162(2) of the 1999 Constitution of Nigeria (Ifeanyi & Innocent, 2013).

4. Federalism, Revenue Generation, Fiscal Federalism and the National Question

Federalism like any other social science concepts means so many things to different people therefore varieties of meanings and definitions postulated by philosophers and political theorists exist. In recent times, there have been heated debate on true federalism, resource control, local government autonomy, restructuring et cetera in relation to power sharing formula which suggests that the concept of federalism is experiencing intellectual cross examination in Nigeria due to the problems arising from its applicability and it presupposes the existence of diverse people with different socio-cultural background in the country.

In a federation, the federal government and the component federating units enjoy separate realm of influence which is clearly explained in the constitution. The constitutional division of power form a harmonious recipe through which collective interests are referred to the national while the local interests are handled by the state or the local governments respectively (Mohammed & Sulaiman, 2018). From the classical perspectives as championed by Dicey (1939) and Wheare (1943), federalism is defined in terms of regional authorities each governing directly and independently within its own sphere of influence and neither being able to modify

the division of power unilaterally. Decision making under the federal framework is inflexibly divided and safeguarded by constitutional devices between the central authority and the component units whose autonomy operates through a number of required activities (Danjuma, 1994).

However, from the contemporary perspective, federalism is defined in the context of changes obtainable in its socio-economic environment; notably, federalism is conceived as a machinery used to identify the social and economic factors that tend to contribute to integration in a variety of ways, hence there emerged two classical contending interpretations of the concept of federalism. Especially, Dicey conceived federalism as a political apparatus to consolidate national unity and power and to safeguard state rights for the distribution of the factors of production of the state resources among a number of coordinate bodies, each originating from and controlled by constitution. He maintained that the federal idea is circumscribed with goals of finding a level playing balance between the centripetal and the centrifugal forces agglutinated on the desire for unity not division. In the same vein, Wheare postulated that federalism is a method of sharing power so that the central or regional governments operate each within the coordinate and independent spheres (Mohammed & Sulaiman 2018).

In contemporary Nigeria as opined by Odofin (2003), there are political values peculiar to federalism which may enhance development that could assist the political leadership to find solution to some of the burning national question; for example, ethnic and religious nationalism threatening the foundation of our national existence. It is expedient to note that the heterogeneous nature of the Nigerian nation state and the allegiance of the citizens to the component units more than the central authority calls for several agitations overshadowed by the National Question of which the items on the list by the agitators may include but not limited to the following: system of governance, type of legislature, federal structure, power sharing, rotation and devolution, revenue allocation formula, land tenure system, local government autonomy, state police, resource control, land derivation principle, state creation, place of traditional institutions in the scheme of governance and the issue of restructuring and true federalism to mention few among others.

It is expedient to note that while the Nigerian constitution acknowledges the existence of Nigerians in its citizenship provisions, the loyalty of the people is in practice much more oriented towards their

primordial constituencies, ethnic cleavages and regionalisms/state, religion and more recently, geographical zone, catchment areas, national character, indigene-ship. One of the major dynamics to be blamed for the malaise cause by the National Question is the fiscal distribution formulae practiced by successive governments leading to the agitations and struggles of the various ethnic nationalities, including the minority sub-groups (Ayokhai, 2016).

Depending on the politics, geographical and ethnic cleavage, stakeholders of the Nigerian project have contending opinions about fiscal federalism in Nigeria. There are those who prefer 'absolute control' of the natural resources located in their state and as 'host' to the resources they are therefore entitled to claim the revenues accruing from it. For example, recently, Edwin Clark accused former President Obasanjo of discontent about the struggle for resource control by the people of Niger Delta but it is interesting to note that any resources found in any part of Nigeria constitutionally belong to Nigerian nation state and not to any particular state or region because the territory of Nigeria is indivisible including the resources found therein and that no territory in Nigeria including the minerals found therein belong to the area of location and this remains so until the territory is dissolved (Obasanjo, 2021).

There are those who want a just fiscal federalism in Nigeria most especially the political elites. They clamour for political autonomy within the Nigerian federation but contend that they should be given a fair share of the revenue derived from the resources in their states. However, what constitutes adequate share is immeasurable and therefore became contentious; that they use the agitation for resource control as a bargaining chip (Ayokhai & Wilfred 2016). They asserted that the major beneficiary of the status quo gobbling over fiscal federalism is the Federal Government. It vehemently opposed the agitations for resource control by any state or region. Then the fourth group in the fiscal federalism farce is those who sees the agitations for resource control as deceitful arguing that natural resources are endowed by God; therefore should belong to the whole country but advocated for modifications in the revenue allocation formula to improve living conditions for the society at large, yet there were some hardliners who insist that the agitation for resource control by any particular group would not be actualized within the framework of the Nigerian federation with respect to the position of those opposed to fiscal federalism (Ayokhai & Wilfred, 2016).

The impact of the continuous bickering over fiscal federalism on nation-building is the increased polarization of the country along ethnic and regional divides and the institutionalization of the culture of hatred promoted by radical elements that resort to violence options to resolve the national question characterized by the emergence of militia groups of diverse sectarian persuasions across all the regions of the country which include the cattle rustler, the Fulani/ herdsman farmer conflict, Nnamdi Kanu's IPOB secessionist agitations, the call for restructuring mostly by people from the south west, the Ohaneze Ndigbo, the Ijaw Youth Movement and the Boko Haram in the North East.

The activities of these informal groups pose greatest threat to nation-building efforts in which the resolution of the national question is central in Nigeria's corporate existence. It has continued to affect the socio-political and economic progress and complicated the national question and posed a daunting challenge to nation-building efforts. The frequency and the quantum of sectarian violent conflicts in Nigeria makes one to wonder if there could be any hope of significantly resolving the national question and building a nation out of Nigeria now or in the near future.

5. Issues and Challenges Related to Revenue Generation and Fiscal Federalism in Nigeria

A number of constraints and challenges both within and outside the fiscal system are part of the problems that need be resolved in order to achieve an effective fiscal system. The three-tier system of government had a fiscal structure that mandates the collection of the national revenues by the Federal Government and a culture of revenue sharing (allocation) among the different tiers of the Nigerian government. States and local governments are thus mainly dependent on statutory revenue transfers from the 'Federation Account' controlled over by the Federal Government, which also has the largest share.

The Federal Government itself is mainly dependent on government revenue thus tilting the intergovernmental balance between the Federal Government and the states in the sharing of the proceeds from the national resources in favour of the Federal Government. These sources of dissatisfaction with Nigeria's fiscal federalism combined to alienate the peoples and states and thus complicated the resolution of the national question in the country (Ajibola, 2008). Thus, Fiscal federalism in Nigeria is characterized with constant struggle and agitation for

change and resource control. This is due to the centrifugal disaggregating federalism and the challenges of equity of the expenditure assigned among the three levels of government; these lingering problems are discussed below:

5.1 Problem of Acceptable Sharing Formula

According to Nasir (2011), there is a problem with the existing sharing formula. The federal government has not justified its lion share of nation's revenue with small responsibilities to carry out, that this has resulted to wastage and high level of corruption. He went further that there is a conflict between the three levels of government in Nigeria over acceptable formula especially the principle recommended by different Revenue Allocation Commissions to be used as a basis for revenue allocation and even when accepted, conflict could still arise over the principle that takes precedence on the others that this has being the situation in Nigeria since the period of colonial administration and the introduction of the Richard's constitution in 1946. Odoko & Nanna (2009) also noted that, in terms of revenue assignment, the fiscal system in Nigeria gave little or no room for fiscal autonomy to the regional governments, that the local level does not put effort to generate revenue internally and they depend on federal allocation. They went further, that there is a difference between the expenditure and revenue responsibilities which is evident in the manner they shared and transfers the nation's revenue, which is considered outdated. There is still conflict over the principle of derivation as the acceptable sharing formula.

5.2 State and Local Government Joint Account

Sagay, (2008) observed that there is an unbridle diversion of local government funds by the state governments, to the extent of rendering them idle in development services. The local government is known as a clearing and forwarding house through which the councils get their share from the federation account. The position of state in the Constitution was to add a compulsory 10% of internally generated revenue to local government, but the state operators have earmarked the fund for takeover on allocated resources from the federal government. Despite all the reforms to solve the thorny issue, the problem has remained unabated and this has facilitated loyalty of local government chairmen who have no other option but to dance to the tune of the music of the state chief executive. On a serious note, the diversion of local government fund is a serious issue and has affected their performance at the local level hence they would

have to lobby for what is rightfully theirs (Odigwe & Aibieyi, 2015).

6. Revenue Allocation Principles

In Nigeria as a country, revenue allocation has remained a burning issue in the country's fiscal federalism and this is as a result of the 36 states in the federation currently depending on statutory allocations from the federation account to enable them to embark on development plans and projects. This problem associated with revenue allocation posed difficulty to efficient and effective public administration since 1946. Through increasing number of fiscal units. Nigeria as earlier mentioned, started as two protectorates, and was increase to three regions, to four regions with the creation of Midwest, moved to twelve states to nineteen, and to twenty-one and presently 36 states and 774 local government. Added to this problem is that the fact that the economy is not diversified, thereby, relying solely on one product and this is the genesis of the ethnicity syndrome which the nation is yet to get a cure.

6.1 Principle of Derivation

According to Ola & Offiong (1999), revenue allocation formula includes the principle of derivation. This principle is the most controversial of all principles. Different regions of the nation read meaning to it from their various perspective to facilitate goal achievement. This principle is based on the grounds of equity, the proponents asserted that, the states that have the capacity to generate tax and naturally endowed should receive a huge allocation compared to states that are not naturally endowed and that allocation should be based on derivation i.e., certain percent should be set aside on this purpose. Understudy this principle, the proponents are majorly from Niger-Delta. Their arguments are that, their communities ought to be adequately compensated for the damages done to the environment and communities on the account of oil exploration and exploitation. On the other hand, some Nigerians (especially from non-oil producing areas) frowned at it on the ground that, natural resources belong to the federal government, the ideal of allocating a portion of the federal revenue to states on basis of oil exploration and exploitations on the environment of oil producing communities, that the ownership is that of Nigeria as a whole and not to the states where those natural resources are discovered. So as a result, the government has turned a deaf ear to the dissatisfaction of this people, and this attitude of the government has made this principle a far cry.

6.2 Fiscal Relations

Fiscal relations are a major area hence there are issues over resource control. Every federal system has a system by which resources are distributed and allocated. There are financial transactions that take place, and the pattern of allocation. Fiscal relations are the financial transactions that take place among the different levels of government.

7. Theoretical Framework

There are various theories that could be used to explain the concept of revenue generation, fiscal federalism and the issue of national question in Nigeria such as the Abraham Maslow's hierarchy of needs, Adam Smith's theory in his book, "The Wealth of Nations". Resource allocation and management as well as fiscal federalism have remained contentious in a Federal state like Nigeria (Akpan & Englama 2008). A number of factors have inhibited the practice of true fiscal federalism in Nigeria which include over dominance of the federal government in revenue generation and sharing from the federation account, the centralist system of fiscal relations among the various tiers of government, the issue of overdependence on oil revenue, conflict over sharing principle and the disharmonious federal, state local government relations, just to mention few among others.

However, for the purpose of understanding the topic under review in this paper, the theory of fiscal federalism is adopted. The basic foundation for the theory of fiscal federalism were laid by Kenneth Arrow, Richard Musgrave and Paul Samuelson; especially, Samuelson's write-ups in 1954, 1955 on the theory of Public Goods, Arrow's 1970 discourse on the role of the public and the private sector and Musgrave's book in 1959 on Public Finance respectively, provided the framework for what later was accepted as the proper role of the state in the economy (Eweto, 2012). The theory was later known as the Centralization Theorem (Ozo, 2005). The theory identified three roles of the government sector in the provision of goods and services to the public; thus, correcting the extent of market failures, maintaining macroeconomic stability and rectify income inequality, hence the central government is solely responsible for correcting the anomalies arising from the market failures and maintenance of macroeconomic stability while the sub-national governments and the central government are jointly responsible for redressing the issue of income inequality (Eson 2005).

Each tier of government seeks to maximize the social welfare of the citizens within its control. This multi-layered approach became very expedient where public goods exist whose consumption does not have a national outlook but localized. In such circumstances, local outputs targeted at local demands by respective local providers guarantee high social welfare than the central provision. This principle according to Oate (1972) crystallized into the Decentralization Theorem that makes up the establishment of what may be referred to the First-Generation Theory of Fiscal Decentralization (Oates 2006, Bird 2009). The theory focused on situations where different levels of government provide efficient and effective levels of output of public goods whose special pattern of benefits are taken in by the geographical scope of their provisions. The final basic element of this theory is the need for fiscal equalization in the form of lump-sum transfer from the central authority to the decentralized units and there is the need for total reliance on their own source of revenue to finance their own budget.

The theory is therefore hereby adopted for the explanation of the topic under discourse in this paper because fiscal decentralization has become fashionable regardless of the level of development and civilization of societies. Countries are embracing devolution of powers and governments are taking responsibilities to improve the performance of the public sector of which fiscal federalism is essentially about the allocation of resources and spending to the various levels of governments. In general sense, the increase in the call for greater decentralization is informed by a combination of people's desire to get more involved in government and the inability of the central government to deliver quality services to the public (Aigbohan, 1999, Oates, 1972, Tanzi 1998 and Chette, 1998).

8. Empirical Review

Fiscal federalism can be defined as the principles that guide the assignment of tax powers and expenditure responsibilities to the various tiers of government in a federation to promote healthy intergovernmental relations and synergy (Ewetan, 2011; Oates, 1972; Taiwo, 1999; Tanzi, 1995). The application of these principles in designing intergovernmental fiscal relations and the extent to which fiscal responsibilities are actually decentralized in the public sector is referred to as fiscal decentralization. Tella (1999) states that fiscal federalism refers to the financial relationships between and among existing tiers of government. It includes the system of transfers or grants by which the federal government

shares its revenues with the states and local governments. Nigeria before and in the first half of the decade after independence practised fiscal federalism under a regional structure (Mohammed, et al., 2017) and this promoted an agro-economy and laid the foundation for economic progress. Agriculture was the mainstay of the economy, accounting for 65 percent of the Gross Domestic Product in 1962–1963, and 63 percent in 1966–1967, and approximately, 62 percent, 65 percent and 55 percent of the country's export earnings in 1966, 1967 and 1969, respectively (Akindele, 1986). Unfortunately, the situation changed in 1970 and by the second half of the 1970s, crude oil production and export had become the main engine of growth of the Nigerian economy while the contribution of agriculture to export earnings declined progressively.

The reversal of the economic progress in agriculture achieved by the various regions in the first decade of independence in Nigeria has also been linked to the incursion of the military into governance in 1966 with its unitary command structure which led to the abandonment of fiscal federalism (Ewetan, 2012; Ewetan, et al., 2020). In subsequent decades and till date, oil exploration and production became the main driver of the Nigerian economy. Almost six decades after independence in 1960, Nigeria's Gross Domestic Product per capita was 2396.30 US dollars in 2018 equivalent to 19 percent of the world's average (Trading Economics, 2020). This showed economic performance for Nigeria that placed her among middle-income countries. For Nigeria to record rapid economic transformation, sustainable development emphasizes the need for fiscal decentralization of responsibilities to engender efficiency in public service delivery particularly in the provision of robust infrastructure (Amoo, 2018). Based on the economic progress recorded in terms of the significant contribution of agriculture to Gross Domestic Product and export earnings in the first decade of independence (Akindele, 1986) this study posits that fiscal federalism could provide a solution to the challenges of economic development in Nigeria (Arif & Ahmad, 2018; Babajide, et al., 2020; Ewetan, et al., 2015; Ma & Mao, 2018; Mykola, et al., 2019). There have been various reports and studies that have canvassed for the adoption of fiscal federalism with little empirical work evidence-based theory on Nigeria in recent times (Aigbokhan, 1999) to justify this recommendation. Against this background, this study, therefore, seeks to examine empirically the relationship between fiscal federalism and economic development in Nigeria.

Findings from the empirical literature made up of cross-country and single country studies are mixed. Some empirical studies established a positive relationship between measures of decentralization, and economic growth/development (Ahmad, et al., 2016; Akai & Sakata, 2002; Davoodi & Zou, 1998; Ekpo, 2009; Ewetan, 2011; Ewetan, et al., 2016; Iimi, 2005; Ismail & Hamzah, 2006; Lin & Liu, 2000; Philip & Isah, 2012; Slavinskaite, 2017; Stansel, 2005; Yilmaz, 1999). Neringa, et al. (2020) in a panel study of thirteen states of the European Union find a statistically significant positive effect of fiscal decentralization on economic development. Similarly, Setiawan & Aritenang (2019) in a study on the impact of fiscal decentralization on economic performance in Indonesia find a significant effect of fiscal decentralization on economic performance at a lag value of three years. Also, Chygryn, et al. (2018) employed panel data to investigate the influence of fiscal decentralization in selected European Countries. Empirical evidence confirms a positive impact of fiscal decentralization on GDP, GDP growth rate, foreign direct investment, and social contribution.

Arif & Ahmad (2018) employed a panel data set of 53 developed and developing countries over the period 1996–2014 to examine the direct and indirect impact of fiscal decentralization on macroeconomic performance, governance and growth. The result shows that the indirect impact of fiscal decentralization on per capita gross domestic product (GDP) growth rate is positive and more significant when it is complemented by sound institutional structure in terms of rule of law, low corruption in government institutions, high-bureaucratic quality and democratic accountability. Similarly, Ma & Mao (2018) employed a county-level panel data set for the period 2001–2011 to examine the impact of fiscal reform on local economic growth in China. The result shows that the reform increased significantly the GDP growth rate. Other empirical studies established a negative relationship between measures of fiscal decentralization and economic growth/development in advanced, emerging and developing countries (Aigbokhan, 1999; Davoodi & Zou, 1998; Mykola, et al., 2019; Xie, et al., 1999; Zhang & Zou, 1998).

In the empirical literature, there is evidence that governments in developing countries are far more centralized than in the industrialized countries (Innocents, 2011; Matthew, et al., 2020; Oates, 1993). Oates (1985) using a sample of 43 countries, results reveal an average share of central-government spending in total public expenditure of 65 percent in the sub-sample of 18 industrialized countries as contrasted to 89 percent in the sub-sample of 25

developing nations. In terms of public revenues, the average share of central governments in the developing countries was in excess of 90 percent confirming that central government in the developing countries assumes the lion's share of fiscal responsibility. Currently, there is resurgence of interest in the nature of the link between fiscal decentralization and economic development. There is the argument that decentralization results from the achievement of a higher level of economic development (Oates, 1993). Thus, it is economic development that drives fiscal decentralization and the theoretical implication of this is that there is an inverse relationship between fiscal centralization and the level of economic development.

In the Nigerian case, a comparative study by Ekanade (2011) on fiscal federalism and development in Nigeria, Canada and drawing from the Canadian experience posits that for Nigeria to successfully overcome the challenge of development, it must give prominence to principles such as autonomy of sub-national units, predominance of civic culture, scientific equalization and dependence of intergovernmental relations on mutual convenience rather than on statutes. In a study on fiscal federalism and economic development in Nigeria, Babalola (2015) finds that fiscal federalism did not promote economic development because of the weak intergovernmental fiscal system and non-adherence to fiscal federalism principles. In the same vein, other studies on Nigeria find that fiscal centralization, mismatch between revenue sources and expenditure responsibilities, predatory and politically motivated parameters of revenue allocation have contributed significantly to economic and social backwardness (Alabi, 2010; Ewetan, 2012; Nwede, et al., 2013). Using descriptive survey method, Okolie & Ochei (2014) find that total dependence on the revenue from the federation account by all tiers of government is largely responsible for the slow economic development in Nigeria. In a much earlier study, Ubogu (1982) examined the major economic factors that influenced the variations of fiscal decentralization of twelve selected states through regression analysis based on cross-section data. He found that federal grants and the degree of urbanization were the most important factors that explained the variation in fiscal decentralization among the selected states, while per capita investment was insignificant. He concluded that the level of fiscal decentralization does not depend on the level of economic development of the state.

For fiscal federalism to promote economic development in Nigeria, attention must be given to a number of issues. These issues include: fiscal laws

that will ensure legal framework for beneficial and dynamic intergovernmental fiscal relations, significant decentralization of fiscal responsibilities to sub-national government guided by the principles of fiscal federalism, and the nurturing of strong, transparent, efficient and independent fiscal institutions that will ensure accountability, and that can address proactively emerging fiscal challenges of the 2000 s in the public sector (Ewetan, Matthew, Babajide, Osabohien, Ese, & Amoo, 2020).

9. Conclusion

The topic of revenue generation, fiscal federalism and the national question has been assessed and analyzed and it is found that the essence of government at all levels is to bring about rapid economic development through adequate provision of social and economic infrastructure for the citizenry. Yet, the fiscal arrangement within the Nigerian federation has not adequately cater for the federating units to enable them discharge their constitutional responsibilities. Therefore, the struggle for control and equitable distribution of resources by the component units that made up the federation is driven by the need for balanced development, fiscal justice and fair play. Fiscal federalism has become integral part of sustainable economic development, good governance and agenda for reform in which fiscal decentralization and the desire for local discretion and devolution of power is often seen as the mechanism to promote good governance and development in Nigeria. Hence, the underlying basis for the renewed interest in fiscal federalism as an aspect of transformation plan that must address all issues related to the national question.

Hence, regional and local political leaders are demanding more autonomy for taxation, and other revenue generation capacities that would go along with their expenditures but there has been dismal performance in the Nigeria public sector that has brought about the issue of fiscal federalism which remained dominant and most contentious issue in the Nigerian polity. Therefore, the paradox of Nigeria's fiscal system is that, it focuses more attention on sharing than generating revenue. In other words, revenue generation has attracted less attention than sharing and has remain propelling wind for the issues discussed relating to the national question. In view of the above, this paper makes the following recommendations

10. Recommendations

- There must be efficient and effective formula for revenue allocation and sharing

among the various levels of government to reflect the peculiar needs of each sub-national authority to ensure equity and justice.

- There must be fiscal discipline through the promotion of transparency and accountability at all levels of government through proper checks and balances.
- The current fiscal system must be reformed to accommodate all burning issues emanating from agitations arising from the national question discussed in the body of this discourse.
- The over-dominance by the central government should be devolved to the sub-national governments to address individual state and local goals and aspirations.
- There must be concerted effort among the federal, state and the local governments to ensure harmonious developmental plans that will meet the yearnings and aspirations of the citizenry.

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