

# Effect of Federal-State Relations on Good Governance in the Nigerian State

Chukwuneke Emmanuel Chibuikwe<sup>1</sup> & Kenneth Ogechukwu Nwoye<sup>2</sup>

<sup>1</sup>Department of Political Science, Nnamdi Azikiwe University, Awka

<sup>2</sup>Department of Political Science, Nnamdi Azikiwe University, Awka

emmanuelchibuikwe50@gmail.com

**Abstract:** *The purpose of this study is to identify the nature of relationship among these tiers of government. This study employed ex-post facto research design to examine, ascertain and determine the politics of federal-state relation in Nigeria. It ascertained what factor is responsible for the recurring intergovernmental crisis in states and determined the implications of the politics of intergovernmental relations on good governance in Anambra State. To achieve its objectives, the study adopted secondary method of data collection which utilized textbooks, journals, newspapers, government publications, rules of proceedings and internet materials. This study applied the Systems Theory as propounded by David Easton in 1965 and Structural Functionalism which was propounded and promoted by Herbert Spencer and Robert Merton in 1960 to provide understanding, explanation and as well as make predictions germane to the study. The data used in this study was analyzed and interpreted with major findings using Analytical Inductive Techniques. Finally, this research was able to find out and conclude that there is an existence of imbalanced relationship, concentration of power and distribution of resources among the tiers of government, there is a reoccurrence of intergovernmental relation crisis as a result of Nigeria being a rentier state that depends and lives on externally generated revenue instead of relying on the surplus production of her population and there is also a very good Federal-State relation between the Federal government and Anambra State.. Based on the findings, recommendations were made to the Federal government to decentralize her powers to the state and local government in order to reduce the unbalanced relationship existing among them, the Federal government to encourage the patronage of locally made goods and products in order to reduce the dependence of Nigeria on externally generated revenue and there is still need to improve and strengthen the Federal-State relation between the Federal government and Anambra State government, as this will cover other sectors of Anambra State that has not encountered development.*

**Keywords:** Federal-State Relation, Governance, States

## INTRODUCTION

Nigeria as a country operates a system of government which is made up of three tiers of government namely the federal, state and local governments. These three tiers of government have their constitutional specified functions it is meant to carry out for the system to function well. However, there are always need for interaction and cooperation among the three tiers of government for proper service to the people. This interaction is called intergovernmental relations.

Intergovernmental relation is very important because it does not only project good governance but also have the objectives to promote peace and harmony among the three levels of government, and to accelerate the achievement of self-reliant economy. In line with the foregoing, Ojo (2000) sees intergovernmental relations as “complex pattern of communications, interdependence and co-operations between two or other levels of government. Again, intergovernmental relations can be defined as the interactions that take place among the different levels of government within a state (Adamolekun, 1983; Olopade, 1980). Despite the fact that reasonable emphasis has repeatedly been placed on Federal-State relations in a federal system, a complete examination of such associations shows diverse relations.

It is vital to state that over the years, what has been a reoccurring crisis of governance in Nigeria have been linked to issues surrounding the federal-states relations. In line with this, Wheare (1946) avers that what had perpetually contributed to these dysfunctional relations is captured in the nature and character of Nigerian federalism which is dissimilar to the international intergovernmental relations as “the process of separating powers so that the general and provincial governments are each, within an area, independent and coordinate” is missing.

But more importantly, he proposed that each level of government must be financially independent. This, according to him, will afford different levels of government the opportunity of performing their functions without depending or appealing to the other for financial assistance. Therefore, we can deduce that the threshold of federalism is prevalent in the level of fiscal autonomy of the federation constituent units as is the case of America. There should be a level of fiscal decentralization in order to engender a true level of autonomy and coordinate responsibility as far as the business of intergovernmental relations (IGR) is concerned.

Intergovernmental relations, as practiced in Nigeria, have been a major problem in the country's existence. This is because of some historical events that have created a lopsided nature of federal system in Nigeria. The government at

the centre has been endowed with enormous powers to the detriment of the constituents. Prior to the First Republic, the Richards Constitution of 1946 laid the foundation of intergovernmental relations when it established three region structures in the country, but the regional legislatures had no legislative powers. There were no mechanisms for intergovernmental cooperation, coordination and collaboration. Constitutionally, there were no nation-state relations. (Ayoade, 1980).

The Macpherson Constitution of 1951 provided for a central legislature and three regional legislatures. The constitution granted more autonomy to the three regions as it served as an electoral college into the House of Representatives. This arrangement brought about constitutional basis for relations between the two levels of government. Thus, all central bills in respect of a region should be laid before the regional legislature for consideration as well as advice (Bamgbose, 2008). The regional legislatures had powers to legislate on prescribed subjects such as education, public health, local government and agriculture (Ojo, 1973). Wherever differences arise between the two laws, the one enacted shortly prevail over the one enacted previously. By this, it was possible for a regional law to supersede a central law on the subject matter if the regional law was enacted later. However, the constitution established interlocking intergovernmental relations because; the Lieutenant Governor of a region cannot assent to a bill until the Governor has signified his approval of the bill.

The Lyttleton Constitution of 1954 provided for a true federal system, there was a dichotomized configuration of powers between the federal and regional governments. The exclusive federal list, concurrent list and residual list (Ojo, 1973). The concurrent list included matters such as higher education and industrial development, water, power among others upon which the federal and regional government could legislate. In the case of conflict the federal law prevailed. In the First Republic, the central legislature was empowered to make laws for Nigeria or any part of it with respect to residual subjects for the purposes of implementing any pact involving the federation and any other nation. Also, the power to declare a state of emergency was used to take over regional legislative powers by the federal government in spite of the constitutional division of powers.

The military incursion into politics in 1966 ushered in a new regime of intergovernmental relations. Throughout the military administrations, federal-state relations were skewed in favour of the federal government. This trend has continued till today in the practice of federalism in Nigeria.

Basically, the provisions of the 1999 Constitution, as amended in Section 44 (3) reads:

Despite the foregoing stipulation of this Section, the complete property in

and management of mineral oils, all minerals and natural gas in, under or upon any land in Nigeria or in, upon or under the Economic Zone of Nigeria and territorial waters shall vest in the Government of the Federation and shall be controlled in such way as may be approved by the National Assembly.

This structure had been adopted in the Constitution of the Federal Republic of Nigeria of 1999, as amended. It thoroughly defines the fiscal relations between the central and constituent units of the Nigerian-State where the latter invariably depends on the former for fiscal appropriation with limited control of resources found within the jurisdiction of the regional government. Due to limited resource control, most states assigned certain primary responsibility for the delivery of basic public services, are not equipped with adequate revenue resources to fulfill their expenditure obligations because the bulk of government revenues is retained by the federal government thereby resulting in inadequate implementation of government policies and programmes at the state level. It is against this backdrop, that the researcher examined the nature of Federal-State relations as it affects institutions and programmes of government in Anambra State.

### **The Concept and Nature of Intergovernmental Relations in Nigeria**

The expression intergovernmental relations is frequently used to refer to relations involving central, regional and local government in addition to movement between any level that encourages the accomplishment of common objectives, through teamwork. Opeskin (2009) defined intergovernmental relation as an interaction network of institution at national provincial and local levels, created and refined to enable the various parts of government to cooperate in a way which is suitable to its institutional planning. In this view, Obi (2004) sees intergovernmental relation as the complex pattern of interactions, cooperation and inter-dependence between two or more levels of governments and further described as a official and unofficial relationship, operation that build up among levels of administration within a nation. From the views of the scholars such as Opeskin (2009) and Obi (2004), it can clearly be observed that they see intergovernmental relations as an interaction and cooperation of institution. Basically, their arguments are quite very strong, as such, there is any weakness observed within their postulations.

In Nigeria for instance, it refers to the interaction that exists among the federal (central or national) state and local government, as well as state and state interaction. The aim of intergovernmental relations therefore is to enable governmental activities through effectiveness and efficiency

in delivering services to sustain democratic benefits across all spheres of government for the common good (Isioma, 2010).

Okoli (2004) in his own view opines that intergovernmental relations is the activity of the different layers of government which cut across each other's domain of specified authorities, and in which they interact cooperatively and confidently to achieve parochial and collective objectives of division and the general government. This however, does not in any way suggest that intergovernmental relations do not take place in a unitary system. In a federal, central or national government and the major sub-national units (province, region or state) are formally spelt out in the constitution and re-arrangement must be through a constitutional amendment involving all the levels of government although the emphasis is the analysis of intergovernmental relation is on federal state relations (Okafor, 2004). From the views shared by Okoli (2004), it is very agreeable that intergovernmental relations do not take place in a unitary system and that is very understandable. This also agrees with the view of (Okafor, 2004).

Having outlined the concept of intergovernmental relation, it is important at this point to explore the divergent works of scholars on the nature of intergovernmental relation (federalism) in Nigeria.

According to Jega (1996), Nigerian federalism is a unique one which is characterized with colonial foundation, three regionally-based dominant ethnic groups; it has a convoluted democratic institution, it has been characterized by prolonged military rule. In his part, Adebayo (2010) avers that intergovernmental relations relies almost exclusively on a single revenue base for national income- petroleum export earnings; most of the federating units are creations within the federal set-up; and it has abundant irresponsible, if not irrational, and grossly unpatriotic ruling classes.

To Johari (2009), the colonial foundation of the Nigerian state as well as the colonial origin of federalism are certainly some of the major factors critical to the understanding of the problems associated with Nigeria's federalism and crisis that has engulfed it. Unfortunately, all sorts of myths have developed around this colonial heritage beclouding a proper understanding of the essence of the problems with Nigerian federalism. Certain colonially induced processes are either underestimated or exaggerated.

Usman (2009) has, for example, shown how a distorted and misconceived focus on the 1914 amalgamation of Northern and Southern protectorates of Nigeria has been used by the ruling classes or their ideologues to reinforce certain misconceptions about the character of Nigerian federalism and to back up their ill-conceived designs. From the arguments of scholars such as Jega (1996), Adebayo (2010) and Johari (2009) all argued about federalism having linkage with colonial period and that the problems of Nigerian

federalism began from the colonial period. The weakness of their argument is that intergovernmental relations have now gone beyond the federal government level. It now spans across to state government and local government.

Miller (2011) also observed that the rentier, post-colonial state provides the ruling class with very lucrative sources of accumulation. The rights of the exploited, minorities and the oppressed are generally suppressed. There is an intense struggle for power to control the state and its resources. This has made the Nigerian federal state to become even more significant as the primary arena for the struggles and competition of the ruling class because of its control of the massive revenues derivable from petroleum resources. In this struggle, the ruling class use primordial loyalties of ethnicity and tribalism to gain support and enhance accumulation process. This is because; whoever controls the federal state has at its disposition tremendous power and material resources, with virtually unlimited scope for private accumulation. He also observed that the intensive nature of the struggle between the ruling classes for the control of power at the federal level is as a result of the winner-takes-all syndrome. Based on this, alliances are easily formed and broken (Maurice, 2015). Miller (2011) made a reasonable argument about the class struggle and how the elites utilized the privilege of power and control to their own advantage. Maurice (2015) also agreed with the argument by stating that the control of power at the federal level is as a result of winner takes it all.

According to Asobie, (1998) the Nigerian federation has since 1960 been characterized with general tendency towards centralization. Federalism as a principle, nonetheless does not only describe the configuration of a state, it also designates its political culture and political processes. The process of federalizing has two sides. One part is the procedure by which a number of separate political units join to resolve common problems. It is the process of integration. The converse process is that of differentiation. It is the process "through which a hitherto unitary political community as it becomes differentiated into a number of separate and distinct political sub-communities, achieves a new order. In line with the foregoing, Simon (2014) avers "in the new order, the differentiated communities become capable of working out separately and on their own decisions and policies on problems they no longer have in common". This is to say that "a developing national order may be working in the bearing of both differentiation and integration". Nonetheless, an important characteristic which distinguishes federal systems from non-federal systems is contractual non-centralization of power, which is, guaranteed non-concentration of power.

Simon (2014) further pointed out the three major factors that cause centralization of power at the centre, the first relates to changes in global and Nigerian national economy which boosted federal sources of revenue. The second is the emergence and ascendancy of fractions of local international

bourgeoisie which advocated central planning as a strategy for economic development in underdeveloped areas and whose interests were, therefore, served by the concentration of national power at the centre rather than its dispersal to the periphery. The third is increased state intervention in the economy, which is the accelerated attempt to transform the national economy quietly by using the apparatuses of the state. He emphasized that these factors are by no means peculiar to Nigeria. That the variables peculiar to Nigeria are: the advent of military rule and the exigencies of prosecuting the civil war. Hence, Asobie (1998) concluded that all the above mentioned factors gave rise to the concentration of power in Nigerian federalism which has facilitated the private accumulation of capital in Nigeria. He also posits that the centralizing trend in Nigerian federalism continue to persist because of the benefit the ruling classes get from it, not minding national development. According to Suberu (2008), the nature of Nigeria's politics in general and the character of the federal system, in particular, have been shaped by two critical features of the country's political economy, namely economic statism and ethnic pluralism.

As Marenin (2001) succinctly puts it,

Nigerian environment is characterized by an overwhelming statism which inextricably intertwines economic and political power. The line dividing economics and politics has been removed as state power equates wealth and wealth is the passageway to power. The economic centrality of the Nigerian state derives significantly from the underdevelopment of the country's economy, the limited elaboration of capitalist agricultural and industrial accumulation, the attendant popularity and attractiveness of the ideology and practice of centralized, state-led development planning and, especially since the seventies, the expansion of public finances by petroleum export revenues.

As a result of giving the Nigerian nation a paramount responsibility in the dispensation of patronage and utilization of resources, these factors also promote distributive considerations, rather than programmatic contestation into the primary impulse for political competition (Suberu, 1998). Scholars such as Suberu (2008) and Marenin (2001) argued that Nigerian politics and character of federal system basically have something in common which is political and economic power. The weakness of their argument is that

today's federalism has gone beyond economic and political power.

To Aguwa (2004), he stressed that Nigeria with her profound heterogeneity, and the relative underdevelopment of socio-economic processes and identities, makes it inevitable for the public competition of resources of the state to take place predominantly among ethnically-defined constituencies. In other words, ethnicity and the associated 'primordial' paradigms of communalism, religion and regionalism have emerged as the primary organizing principles for conceptualizing, articulating, protecting or promoting collective distributive interests in Nigeria.

In his own part, Adamolekun (2008) further observed that the Nigerian federal system plays a preeminent role in this distributive process. Succinctly, owing to its explicit legitimation and accommodation of sectional-territorial constituencies, the federal system provides the structural and institutional framework for organization and mediation of ethnic competition for public resources in Nigeria. Thus, Peter (2007) refers to the 'central role of federalism as the formula for governing Nigeria's fractious political economy. Indeed, according Tom Forrest, the strength of distributive pressures that have made up much of the substance of political debate and controversy and affected the allocation of resources (in Nigeria) is not explicable without reference to the evolution of federal system and the structure of political competition. In essence, the development of a 'distributive approach' to federalism in Nigeria represents the political corollary and institutional response to the country's economic statism and ethnic pluralism. Scholars such as Aguwa (2004), Adamolekun (2008) and Peter (2007) all agreed that Nigerian Federal System plays a prominent role in the distribution of the resources to different kinds of government. The good side of this argument is that even till today, the Nigerian Federal System is still playing the same role.

Nigeria as a federation only exists in name; in practice the intergovernmental relations absolutely negate the principle of true federalism with overwhelming concentration of political powers at the centre (Afolabi, 2006). This has resulted to pathology of overdependence and underdevelopment among other constituent units (states and local government councils) of Nigeria. According to Osaghae (1992), he emphasized that the intrusion by the military in Nigeria politics has remained the major factor responsible for the contradictions that characterize the federal compositions of the nation, riddled with fundamental crisis of legitimacy. The peculiar attribute of unified command and centralized authority of the military is antithetical to federal principle, as state governments under the military were only acting as 'errand boys' to the supreme military command that was controlling the centre, which was contingent to lack or inadequate competence of the military to political governance (Osaghae 1992).

Also, pointing out that the baptism of the centre with unequal political powers by the military regime of Yakubu Gowon, which enacted the politics of domination in intergovernmental relations in Nigeria with the view to promote national cohesion and unity, which have truly remained elusive till date. The reality is that the military does not have the culture of teamwork in governance that requires sufficient skills of political diplomacy and collective bargaining that are evidently lost in the structure of military power. Thus, this has been a major cause of poor federalist credentials of the Nigerians state (Onwudiwe & Suberu, 2005). Scholars like Afolabi (2006), Osaghae (1992) and Onwudiwe & Suberu (2005) all argued that the intrusion of the military into power and this has messed up the existence of democracy. As such, they see it that the practice of democracy is not in practice, but in paper. The weakness of this argument is that democracy is that they fail to acknowledge that democracy is being practiced in today's Nigeria.

Also pointing out the issues in intergovernmental relation in Nigeria, Erunke and Mbumega (2014) posits that certain constitutional and political events have configured and reconfigured the relationships among levels of government. The Nigerian federal state over the years has gone through constitutional phases that have produced the constitutions of 1922, 1946, 1951, 1954, 1960, 1963, 1979, 1989, 1995, and 1999. As such, this process of constitutional mutation has in its wake a confusing picture as to the structure of governance, nature and character of intergovernmental relations. It has impacted on the place of control to enact, amend essential laws, on responsibilities and roles between different tiers of government and on control and power over resources (Obi and Nwankwo, 2014).

Also, Dalhatu (2014) discussed the nature of intergovernmental relations in Nigeria as portrayed in the pattern of federal-state relations in the Second Republic and tripartite intergovernmental relations in the Fourth Republic. In the Second Republic, the nature of federal-state relations was shaped by constitutional provisions, party system and its operations and revenue allocation and its influence on welfare services. The 1979 constitution had only two legislative lists: the exclusive and the concurrent, the former was exercised by the federal government while the later was for both the federal and state. However, in any matter of inconsistency in the exercise of power in the concurrent list, the power of the federal prevails. This according to him was a sore area of conflict between the federal and state government in the Second Republic.

The party system and its operation was another major area of concern in the Second Republic. The National Party of Nigeria (NPN) controlled federal government was hostile in its dealing with the states controlled by other parties, this was evident in the delaying and withholding of monies due

to the non-NPN states. However, the issue of revenue allocation and its influence on welfare services was basically affected by the above two factors. Hence, all these factors were also influential in shaping the tripartite intergovernmental relation in the Fourth Republic. The intergovernmental relations in Nigeria is submerged in crises, this has been its nature since the advent of colonialism and was given a new dimension with the emergence of military rule. Most of all, the crisis of intergovernmental relations in Nigeria in this dispensation are as a result of the inconsistencies found in the provisions of the constitution (Dalhatu 2014).

In this context, Iwuoha (2014) opined that federalism is the best political syrup for solving problems inherent in pluralist societies. This perception is also in agreement with that of Jinadu (1979:15) who argues that "Federalism is typically viewed as a form of institutional and governmental structure, intentionally designed by political "architects", to cope with the twin but complex task of maintaining unity and at the same time preserve diversity". However, this has not been the case in the Nigerian federalism because it is always a struggle for supremacy between the federal and state government. Looking at the argument of Iwuoha (2014), his views about federalism is quite in order because in today's Nigeria, the leaders basically struggle for supremacy.

Furthermore, Iwuoha (2014) pointed out the dominant factors that shape federal-state relations in Nigeria. He classified the factors into two external and internal. The external factors are the Liberal/Neoliberal dictation, the impact of oil resources while the internal factors are Personality traits, incompatibility of the Nigerian version of democracy with federalism, state creation, the problematic of Nigerian constitutions, power and party politics and sociological factors. All these factors have in one way or the other convulsed the course of federal-state relations in Nigeria leading to the fearful hopes of disunity in diversity.

### **Federal-State Relation and Revenue Allocation in Nigeria**

A large body of literature exists on Nigeria's fiscal federalism, particularly with reference to revenue allocation. Based on this, we would at this point explore some related literatures that have existed overtime.

Pertinently, finance has emerged as the most critical policy issue in intergovernmental relations in every federal administrative system since the Second World War. A dominant theme in intergovernmental relations studies is the different attempts made to administer federal finance to the satisfaction of each level of government (Ademolekun, 1983). In this manner, Danjuma (1994) opined that the existence of a federal system with its accompanying political units necessitates a revenue sharing arrangement to enable its units to carry out its constitutional responsibilities.

In agreement with this opinion, Onuoha (2007) pointed out that in a federation, the reason underlining the allotment of tax powers does not always agree with the judgment underlining the duty of constitutional responsibilities and that there is always a gap between the revenue obligation and revenue resources to the levels of government. Revenue allocation as a result has been evolved as machinery for dealing with this gap between revenue sources and expenditure obligation. Scholars such as Ademolekun (1983), Danjuma (1994) and others here argued that intergovernmental relations involve sharing financial responsibilities to different tiers of government. The weakness of there is that an intergovernmental relation is beyond financial responsibilities.

Nwanegbo (2007) posits that intergovernmental fiscal relations can be conceptualized as the system by which revenue is collected and shared by units of government, including administrative agencies. Daily Independent (2005) has asserted that fiscal federalism concerns the division of public sector functions and finances among different tiers of government including transfers or grants, most often from the centre to any of the component units. In reality though, there is a little degree of decentralization which is what is discernable in a federal states therefore (Ekpo, 2004) opined that amongst the diverse levels of government, fiscal pact must be worked out to ensure fiscal balance in the context of macro-economic stability, and this fiscal arrangement is referred to in a federal structure as fiscal federalism or intergovernmental fiscal relations. Sometimes both are used interchangeably. Fiscal federalism, according to Uche and Uche (2004) is essentially about the allocation of government responsibilities, as well as the sharing of revenue resources among tiers of government. Scholars like Nwanegbo (2007),

Ekpo (2004) and Uche (2004) argued that intergovernmental relation spans across sharing responsibility among different tiers of government. This responsibility includes aspects such as finance, power, and provision of social amenities.

In determining how these resources are to be shared among the tiers of government, Ofubebe (2005) is of the opinion that these revenues are to be divided according to fixed principles. These principles' importance has been heightened by its inclusion in Section 162 (2) of the Constitution of the Federal Republic of Nigeria as a major deciding factor. This is because Nigerian fiscal federalism has been problematic. He observed that revenue allocation has generated controversy in recent years and the issue has been the allocation between various tiers of government (vertical allocation) and between resource-rich and resource-poor regions (horizontal allocation).

Elaigwu (2007) on his own part noted that the fiscal federalism preceded its gradual evolution into a colonial federal state in 1954. Issues of distribution of scarce but allocatable resources had often beclouded the desires of

Nigerians to generate these resources that were expected to be shared. Through its history, it has been evident the Nigerians have always been sensitive to the fiscal dimensions of its federation.

In reference to him, within the past one year, Nigeria's media have been stuffed with the dispute over the nature of resource distribution, generation and challenges of equalization in the federation (Elaigwu, 2007). The dilemma of fiscal federalism has occupied different committees and commissions since the colonial days. Yet even today, the issue has continued to be in the front burner of national discourse. The request for resource management clearly shows that this is still an unsettled issue. Yet it is an issue we must find a way to resolve if Nigeria is to continue as a federation (Ozo-Eson 2005).

Scholars here made an argument that that resources are shared based on fixed principles and there has been demand for the control of resources. The weakness of this argument is that the scholars failed to acknowledge that in today's Nigeria, only the Federal government has the sole power to share resources.

According to Uche & Uche (2004) the controversy inherent in Nigeria's fiscal federalism dates back to the origin of Nigeria hence one of the main reasons for the amalgamation of Northern and Southern Nigeria in 1914 by the colonial government was to enable the colonial government reduce its subsidy on the colony of Northern Nigeria by using up the surpluses starting from Southern Nigeria, notwithstanding the fact that prior to the 1914 amalgamation of Nigeria, the law of derivation was in trend. Each of the regions collects revenues of internal resources mainly from agricultural, cash or export crops, taxation on import, export and excise duties (Nwokedi, 2005).

Chijioke, et al (2012) observed that from 1948 till date, nine commissions, six military decrees, one act of legislature and two supreme court judgments have been resorted to, in defining and modifying fiscal interrelationships among the component parts of the federation (Egwaikhide & Isumonah, 2001). Given that the government at the federal level has always taken the biggest part of the vertical share to itself and allocate more constitutional responsibility to the states is not an over overstatement because statistically, the 1981 Act which was signed into law and subsequently used in allocating revenues in 1982 and the remainder of the Second Republic gave 55% to the federal government and leaving the state and local governments with 35% and 10% respectively.

Egwaikhide & Isumonah (2001) pointed out that in 1999, the President Obasanjo amended the formulae to give the federal government 56% and the state and the local government sharing 44%. Political observers believe that the lion's share of the national revenue given to the federal government runs against the grains of current global trend in federalism.

Under this arrangements, state governments cannot be regarded as coordinate with the central government, against this background, there is a widespread clamor for the return to 'true federalism' thwarted in 1967 with the creation of 12 states. In addition, this high percentage of Federal Government's share of the revenue is not only the main source of injustice but also the principle cause of corruption, marginalization, instability and uncontrolled protest for restructuring in the nation.

In line with other views, Abonyi (2005) observed that the revenue allocation has been a problem in the Nigerian federation. Revenue allocation or the statutory distribution of revenue from the Federation Account among different levels of government has been one of the most contentious and controversial issues in the nation's political life. So contentious has the matter been that none of the formulae evolved at various times by a commission or decree under different regimes since 1964 has gained general acceptance among the component units of the country. In reality, the problem like a recurring phenomenon has clearly remained the first problem that virtually every incoming government has to struggle with since independence. Given this exposition, thirteen different attempts have been made in creating a suitable revenue sharing formula, each of which is remembered for the problems it created than issues settled. (Report of the Political Bureau 1987:169).

The monetary part of the affairs of the different levels of government could be said to be the string that clutch them together. This is the reason why Okoli and Onah (2002:43) stated that financial transaction are significant aspect where the different levels of government must arrive to agreement of development to be enhanced. Revenue allocation as aspect of finance, dominated inter-governmental relations in Nigeria since 1954 and there about.

Ugwu (1998) acknowledging these facts believe that the argument over the fiscal policy in Nigeria has been hinged on the thorny issues of revenue allocations and the criteria upon which distribution of revenue should be based. There have been conflicts and disagreements over the most acceptable formulae or principle which should determine allocation and the relative weight to be attached to each criterion. The disagreement of the ensuing revenue sharing formulae delayed inter-governmental relations in Nigeria. For example, the first commission set for this assignment (known as) the Philipson Commission recommended derivation and even development in 1946 as the most feasible platform for the distribution of national funds, but the state did not find it convenient as Western and Eastern regions expected bigger allotment since more derivations emanated from those two sides while the North, from where less derivation was made did not find the formula acceptable either (Abonyi, 2005).

In 1951, the Hick Philipson Commission in lieu of the Philipson recommendation recommended independent revenue derivation and need. But it became difficult to determine what constituted need and even at that, all the formula could not stand the best of time. It therefore, had to be changed (Abonyi 2005:64). Consequent upon the unworkability of the formulae, the Hicks Commission was set in 1953 and it recommended derivation and fiscal autonomy. Again, the meaning of fiscal autonomy remained an illusion in relation to the fundamental of Colonial Economic Policy of Monopoly, Marginalization and Exploitation (Okoli & Onah, 2002).

Within 1958, the Riesman's Commission projected continuity of obtainable levels of service, population, balanced development and derivation and basic function of each regional government. Thus, upon independence political affairs that engaged almost all the accessible time of the constituent parts of the government, much demonstration was not made but at worst, some of those requirements were found unsuitable as there were obvious gaps among them as they existed in the different regions. Such were existing services, responsibility of each regional government, population and the unpredictable issues of balanced development (Okoli & Onah 2002:165).

The independence politics later gave way to the attainment of political independence in 1960 which ushered in a new national constitution, popularly known as independence constitution of 1960. With its constitution came a new formula for revenue allocation based on derivation, equality of states and needs. As such, a formula was accused of posing a posture of colonial legacy in negation to the challenges of the political order (Okoli 2002).

At the creation of an additional region in 1964, Mr. K L Binns was appointed to review the allocation of the Distributable Pool Account to accommodate the newly created region-mid west. The commission recommended that the Distribute Pool Account be raised to 30%, West - 20% and Mid-West 1% (Ugwu, 1998:47). A proposal which its execution stood at a halt, as it was not executed until 1966 when the military usurped power.

A Revenue Committee and Revenue Allotment were established in 1968. The Revenue Committee was recognized as Dina Committee and it made its report available in 1965, but the report was turned down for lack of focus and for going beyond its mandate and disregarding its stipulations of reference (Ugwu, 1998:48). Further revenue sharing formulae according to Gboyega (1988:66) contain the one by Aboyade in 1978 and other by Okigbo in 1980 which recognized areas of contention between the different tiers of government over resources. The Aboyade Commission projected the ratio of 60:30:10 percent as a basis for distributing revenue amongst the Federal, State and

Local Government tiers. This was rejected for its high technicality and insufficiency.

The Okigbo Commission in trying to remedy the situation came with the following formula: Federal Government - 53 percent, State Government – 30 percent, Local Government – 10 percent and Special Fund – 7 percent. Through this recommendation created a considerable conflict in the National Assembly, it was accepted with a little modification thus: Revenue allocation formula of 1979

Federal Government	-	50
percent		
State Government	-	30
percent		
Local Government	-	13
percent		
Special Fund	-	7percent

Source: (Obi and Nwankwo 2014: 94).

All these while, the issue relating to derivation has been fading out. Hence, Gboyega (1998:69) contend that: the issues of derivation were only emphasized in the period of agricultural export boom, by 1978 when oil exports had all but disappeared, the derivation principle was accorded insufficient importance. The creation of the Distribute Pool Account, (DPA) in 1959 marked an early turning point. The derivation law was gradually phased out by growing emphasis on the needs principle.

Although the population criterion was also introduced later, the difficulties surrounding the reliability of census figures made its use as a basis for revenue allocation difficult. In the political affairs of revenue distribution, different state in anticipation of potential gain from presenting a lofty population figures, exaggerated their inhabitants sizes. (Gboyega, 1988:58). As time went on, precisely in 1982, the allocation of the government revenue changed from thus: Revenue allocation formula of 1982

Federal Government	-	55
percent		
State Government	-	35
percent		
Local Government	-	10
percent		

The formular has to be changed, once again in 1985 by the regime of General Ibrahim Babangida to that of Revenue allocation formula of 1985

Federal Government	-	55
percent		
State Government	-	30
percent		
Local Government	-	10
percent		

Source: (Obi and Nwankwo 2014:94).

Even as the remaining little percentage was left for the mineral producing areas, for the amelioration of ecological problems and the development of mineral producing state. Abacha’s regime later had to change the formula in favor of the State and Local Governments and at the expenses of the Federal Government. Hence, the formula was then pruned to: Revenue allocation formula of 1995

45 percent for the Federal Government
35 percent for the State Government
20 percent for the Local Government

Source: (Obi and Nwankwo 2014:94).

In line with the foregoing, it has been evident that what keeps the government together is based on the distribution of the common fund. Nevertheless, it is understandable, just as we have pointed out previously that the Inter-Governmental Relations in Nigeria, is nearly, not all aspects, has assumed an unbalanced posture. The Federal Government has been seen to be taking the lion’s share of the revenue allocation among the other levels of government which speaks of dominance. All the same, the amount to be paid to each level synchronizes with the functions estimated to be performed by each. Consequently, it follows that the responsibilities of the Federal Government will go beyond them on revenue distribution. The vital point should be that to ensure a smooth inter-governmental relations, a amiable rapport and not control (as observed between local and state governments) should be enthroned (Abonyi, 2005).

The issue of revenue allocation has been a major point of concern in the federal- state relations especially the conflict between the oil-producing states and the federal government on the basis of revenue allocated to them.

The most recent development in the struggle for control of oil resources in Nigeria was the Supreme Court action instituted by the federal government against the oil-producing states with respect to the off-shore/onshore oil dichotomy. The decision of the Supreme Court in April 2002 to eliminate the revenue generated from offshore drilling in the computation of the revenue attributable to the Oil-producing States hinged on the derivation law, has proved abortive to resolve the storm. This emanated from a disagreement between the federal government, on one hand and the eight littoral states of Akwa Ibom, Bayelsa, Cross River, Delta, Lagos, Ogun and River states.

The federal government asserted that the Southern boundary of each of the aforementioned states is the low water-mark of the land surface of such state as the state so requires. The federal government therefore, maintained that natural resources located within the continental shelf of Nigeria are federal government’s contentions. Each of these states argued that its territory expanded further than the low water-mark into the territorial water and still into the continental shelf and the exclusive economic zone. They maintained that natural resources derived from their respective territories and in respect therefore each is entitled to the “not less than 13 percent” allocation as provided in the stipulation to subsection (2) of Section 162 of the



Constitution (Verdict by the Supreme Court of Nigeria, 5 April 2002).

The Supreme Court Judgment truncated the derivation principle as argued by Ajayi (2004), the derivation principle started when agricultural resources had the largest contributions to the national revenue. During this period, derivation as one of the principles of revenue sharing in Nigeria was 50 percent. Therefore, the existing regions at the time had enough revenue and control to address their individual problems. But today as Ajayi contends, the issue of revenue allocation in Nigeria has reversed the old derivation principle. He noted that with the de-emphasis of derivation, oil-producing areas now suffer marginalization and neglect.

He suggested that those areas need a fair share of the revenue derived from the oil that is produced from their God-given land. The de-emphasis on the use of derivation principle has brought a lot of untold harm on the country's economy. The huge revenues from the oil sector have made it unattractive for non-oil producing areas to exploit their other non-oil revenue earning potentials. Accordingly, all the local and states governments have now kept their concentration on the income from the federation account (Ajayi, 2004).

Fajana (1995) on his part noted that the allocation of functions to different tiers of government in federal system has fiscal implications. This is due to fact that the discharge of the assigned functions involves expenditure and revenues. Consequently, in addition to specifying the division of powers and functions as between tiers of government, a federal system has to deal with the counterparts issues of intergovernmental fiscal relations. There is the need to ensure fiscal balance so that each tier of government in the federation will have adequate resources to discharge its assigned functions. The stability and smooth running of a federal setup depend to a large extent on how well it is able to deal with a problem of the financial relation between the component units.

He also observed that the major issues in Nigeria's fiscal federalism over the last three and half decades have centered on the division of fiscal powers and revenues among the different levels of government and among the government within each level. Attempts to deal with issues on rational bases have found expression in the periodic establishment of Revenue Allocation Commission/Committees. The establishment of the review bodies has tended to coincide with the important political developments such as change of government or introduction of a new constitution.

Fajana (1995) further noted in conclusion that although Nigeria has had several decades of experience with fiscal federalism, intergovernmental financial relations in the country are still characterized by shortcomings. The most serious of these, is the significant lack of correspondence between revenue availability and expenditure responsibilities of different levels of government. There is excessive concentration of fiscal powers

and revenues in the federal government leading to unhealthy fiscal dependence of the lower-tiers of government on the federal government. The sharp increase in the number of subordinate governments has increased the relative strength of the federal government. There are many states and local governments that are not financially viable.

### **State and Local Government Relations in Nigeria**

The local government is known as the third tier of government in Nigeria. This simply means that it is created for definite purpose, though it was not well recognized in Nigeria as a tier of government before the 1976 reforms. The place of local governments in Nigeria which got its first boost in 1976 through the 1976 local Government Reforms was a great drive towards rural development and local autonomy (Ademolekun, 2002). However, it was the 1979 constitution that made it a reality by recognizing the existence of local governments through its provisions which other constitutions followed suit such as the 1989 and 1999 constitutions respectively.

According to Iheanacho and Nwachukwu (2014) the local government in Nigeria is just a mere expression in the provisions of the constitution because in reality does not function as a level of government. The local government is noticed to be just an appendage of the state. The state government tends to control every aspect of local government affairs; this makes the local government a constant puppet to the state government. Iheanacho and Nwachukwu (2014) also, observed that before 1976, local government was historically a function and creation of the governments as enunciated by the "Dillon's Principle". This tended to define state and local relations as that of master-servant relations rather than ideal co-equality. There is an uncontrolled interference of states in the affairs of local governments, thereby showing an utter disregard of the essence of local government.

Onwusi (2011) pointed out the bases for the kind of relationship that exist between the state and local government in Nigeria. He outlined establishment as the first. The provision of section 7(1) guaranteed a system of democratically elected local government; the state government is saddled with the power to make laws that will provide for their establishment, structure, composition functions and finance. The implication of this is that local governments are creatures of the state government, notwithstanding their being listed in the constitution including their functions. In this direction, Nwabueze (2007) contended that "if state government has the constitutional power to establish local government and to define its structure and finance. It clearly and necessarily implies that local government is a mere agency or a creation of the state government. The effect of this provision is that it detracts from the autonomy and the status of local government as a third tier of government. Onwusi (2011) also online other

bases for state local government relation as the fiscal aspect, economic planning administration, legal service, training and orientation and conduct of election into the local government by the state government in line with the provisions of the 1999 Constitution of the Federal Republic of Nigeria.

Usman and Erunke (2011) also observed in line with the status of local government in Nigeria that the place of local councils as enshrined in the 1999 constitution (as amended) is basically privileged in the breach than in stringent observance. Hence, local councils in Nigeria have been highly politicized by the powers that be, and the true position of the constitution on the status of the councils is greatly in doubt. However, they emphasized that it is the legal framework, the constitution which encapsulated the volition on the federal state and this created the federal system. In the absence of this constitution, the federal state could degenerate into any other form of societal organization other than a federal one.

Also in line with the three-fold models of authority as formulated by Deil D. Wright, the inclusive Authority Model of IGRS conveys the essential hierarchical nature of authority. States and localities are minions of agents of the Federal government, which to all intents and purposes, is supreme. Hence, Akinsanya (2005) remarked that: "Federal – State – Local relations in Nigeria between 1966-1979, 1993-1999 were characterized not only by the increasing dependence of states and local governments on the Federal Government in areas considered an exclusive preserve of states and local governments such as primary and post – primary education.

The 1979 Constitution delineated a three tiered federal structure in which each tier, particularly the Federal and state Governments, enjoys a considerable measure of independence jurisdictionally, financially, and functionally even if several forces appear to tilt the balance of power in favor of the centre, and rarely in favour of states. Governments and Local government councils, and even if constitutional provisions see LGCs as subordinates in every material particular to the States' Governments (Akinsanya, 2005).

## **MATERIALS AND METHODS**

### **Research Design**

This research is a qualitative research. Qualitative research represents a more traditional, normative and value-laden orientation to political inquiry. According to McQueen and Knussen (2002) the most important feature of qualitative orientation in research is that it "relies on the skill and abilities of the researcher in a manner that is not usually anticipated in quantitative research". The source of data collection for this study was secondary. Also, in analyzing the data, the descriptive method was adopted. This is due to

the nature of this study which can be best explained by a descriptive method of data analysis. This study adopted ex-post facto research design. Ex-post facto or after-the-fact research design is based on the examinations of the events that have indeed taken place already. The ex-post facto design is, in a strict sense, no experimental design because there is no experiment involved.

### **Method of Data Collection**

This step usually deals with how to generate the necessary evidence or proof to test the hypotheses and answer the questions posed in the research questions. Hence, in this study, data was gathered from secondary sources. We collected secondary data from text books, government gazette, bulletins, magazines, articles, journals, seminar papers and newspapers as well as internet extracts on the subject area.

### **Method of Data Analysis:**

In order to analyze the large quantity of data generated in the course of this study, we utilized Analytical Inductive Techniques. This is because it is essentially a process that is geared towards the development of a theory or explanatory model of why the issues of imbalance federal system and rentier economy that have been a recurring decimal for years. Walker (1985) maintained that the methods are concern about definition and explanation of the phenomena being formulated, in relations to hypotheses, number of cases and continuity in the universal relationship of the explained phenomena. The implication is that the researcher reads meaning into the information or phenomena to gathered and drawing inference from the available evidence on issues as relate to lopsided federal system in Nigeria and the impacts of rentier economy in the politics in Anambra State in order to test hypotheses and reach a conclusion.

### **Results and Discussion**

In this study, it was found out that there is an imbalanced relationship, concentration of power and distribution of resources between the federal government and the state government. This is because power is concentrated in the hands of the federal government and this leads to the struggle of power among the tiers of government. In the case of Anambra State, it was not visible in terms the administrative management of the various administrations under study.

It was discovered that there is a reoccurrence of intergovernmental relation crisis as a result of Nigeria being a rentier state that depends and lives on externally generated revenue instead of relying on the surplus production of her population. It was also visible that Anambra State also relies heavily on Federal allocation for its development instead of her internally generated revenue.

There exists a cordial Federal-State relation between the Federal government and Anambra State because the statutory allocations were always disbursed accordingly for the usage of Anambra State development. This relationship spans across the Health, Employment, Agricultural, Housing, Rural Development sectors and so and so forth.

### **Discussion**

There is an imbalanced relationship, concentration of power and distribution of resources between the federal government and the state government. This is because power is concentrated in the hands of the federal government and this leads to the struggle of power among the tiers of government. In the case of Anambra State, it was not visible in terms the administrative management of the various administrations under study.

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There exists a cordial Federal-State relation between the Federal government and Anambra State because the statutory allocations were always disbursed accordingly for the usage of Anambra State development. This relationship spans across the Health, Employment, Agricultural, Housing, Rural Development sectors and so and so forth.

### **Conclusion**

Based on the findings of this study, it was concluded that there is an existence of imbalanced relationship, concentration of power and distribution of resources among the tiers of government.

Furthermore, there is a reoccurrence of intergovernmental relation crisis as a result of Nigeria being a rentier state that depends and lives on externally generated revenue instead of relying on the surplus production of her population and there is a cordial Federal-State relation between the Federal government and Anambra State which created an atmosphere for development.

### **Recommendation**

The Federal government should decentralize her powers to the state and local government in order to reduce the unbalanced relationship existing among them through a constitutional review. This will also help in eliminating the power struggle.

The Federal government should encourage the patronage of locally made goods and products in order to reduce the dependence of Nigeria on externally generated revenue. This will go a long way to reduce the crisis of intergovernmental relation in Nigeria.

There is still need to improve and strengthen the Federal-State relation between the Federal government and Anambra State government, as this will cover other sectors of Anambra State that has not encountered development.

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