

Operations And Practice Of Fiscal Federalism In Nigeria: A Study Of Reforms And Restructuring Of The Federating Units

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Abstract: *This research work examined the series of controversies and agitations over the revenue generation powers and sharing formula among the three tiers of government in Nigeria. The amalgamation of the northern and southern protectorates to form Nigeria, many people came out with a statement that Nigeria as a country was a false marriage of strange bed fellows (the mistake of 1914). The main objective of this study is to examine the imperatives of fiscal federalism in relation to Nigeria's development and to assess the major challenges of fiscal federalism in the country in line with the reforms and restrictions of the federating units that create the contemporary Nigeria state. The study adopted Ex Post Factor research design. Secondary sources of data were used using structural conflict theory as the theoretical framework. The data collected were analyzed using content analysis. This study found out that fiscal federalism helps to bring development, challenges of fiscal federalism in Nigeria include excessive power of the federal government and the relationship of the three tiers of government is that of superior and subordinates. The study recommended the need to fight corruption and political interference, the need for independence of the federating units and the need to revisit the revenue sharing formula between the three tiers of government in Nigeria.*

Key words: Fiscal Federalism, Restructuring, Federating Units, Reforms, Nigeria.

1. Introduction

Fiscal Restructuring is gaining wider acceptance in political discourse today in Nigeria as it is closely related to federalism. This is because Nigeria is a multinational communities coupled together by the British as part of the colonialist and imperialist struggle in the 19th century, which in process of history, is known as the "scramble for Africa" (Azaiki, 2003). The various societies thus coupled together in Nigeria were at various levels of societal development. Some of the communities entrenched empires such as the Kanem-Borno, Oyo; The Kwararafa (Jukun) Kingdom; Benin Kingdom (that were said to have had good relationship with the Europeans of Portuguese nationalities), etc., they were traditionally administered. The relationship among these various entities was characterized by much struggles and little cooperation, (Yaqub, 2016). Most of the other Nigerian pre-colonial societies, on the other hand, were in historical studies, considered as scattered entities, which were non centralized and lacking in any statecraft knowledge. Among these were the Igbos segmental societies; the Tiv, the Ebira, and other less centrally organized and smaller communities, where kingship relations largely formed the basis of authority.

Federalism has been generally accepted as the system worthy of managing diversities in a country. It therefore, becomes very important for Nigeria as a country with divergent ethnicities to adopt federalism in order to curtail and manage the issues associated with differences in the country. This explains the adage "unity in diversity" Even though in a country there exists diversity; their unity exists in their differences. Federalism in principle implies the construction of a system where consensus is reached between current demands of the union and the territorial diversity within an emerging society by the creation of the single political system within which central and provincial governments are assigned defined authority in a manner of defining both the legal or political limit of equality or subordinate functions (Adagbabiri and Okolie, 2018).

However, the Nigeria system of federalism remains confusing, even mystifying. The federal system of Nigeria is one of concentration of absolute powers at the centre. It is one that is particularly lacking in mutual respect, making it look like a master-servant relationship. The federal government has become a master, gaining more power almost in the same proportion that states are losing; the asymmetric relationship explains why many of our governors are running for federal grants in the face of dwindling internally generated revenues. Nigeria federal system has been buried between the excessive regionalism that marked the first Republic (1960-1966) and the excessive centralization of the military, and relatively the post-military era (Akpotor and Oromaregahake, 2006).

It is in view of this that the study examined the imperatives of fiscal federalism in relation to Nigeria's development and to assess the major challenges of fiscal federalism in the country in line with the reforms and restrictions of the federating units that create the contemporary Nigeria state.

2. Statement of the Problem

Since the amalgamation of the northern and southern protectorates, and the Lagos crown colony in 1914, to form what is known as Nigeria, many people in the country came up with statement that Nigeria as a country was “a’ forced marriage of strange bed fellows” (the mistake of 1914,) and others look at it as mere “geographical area”. The colonialists did not take into consideration religious, traditional, social, cultural and economic affinity of the people that made up the entity called Nigeria. To worsen matters already created by this “strange marriage” various constitutions instituted by the subsequent colonial masters gave rise to suspicion of one region against another (Akpotor and Oromareghake, 2006).

The Nigeria federalism which came into being in 1954 through Lyttleton constitution was characterized by strong regionalism. It therefore makes one region dominant in the federation in the physical and population over the other two segments of the federation. The major problem associated with Nigerian federalism and fiscal federalism is the neglect of various interests of the federating states; these interests may include imbalance in political offices, revenue allocation and the over concentration of powers in the central government making the states or units as just appendage of the federal government. The problem associated with Nigeria federalism and fiscal federalism is the neglect of the various interests of the federating States.

There has been the lingering agitation for true federalism, Resource control and more recently, the agitation from some quarters for “restructuring” since it appears that many blame the imbalance of the administration in Nigeria on the amalgamation as strange bed fellows. It is pertinent to look at whether the amalgamation of Nigeria is seen as the mistake of 1914, and to know how the amalgamation practice is related to the struggle for restructuring in Nigeria.

3. Objectives of the Study

The primary objectives of the study are to examined the imperatives of fiscal federalism in relation to Nigeria’s development and to assess the major challenges of fiscal federalism in the country in line with the reforms and restrictions of the federating units that create the contemporary Nigeria state.

Specific objectives are:

- i. To examine the importance of fiscal federalism in Nigeria
- ii. To assess the major challenges of fiscal federalism in Nigeria
- iii. To evaluate the relationship of the three tiers of government in relation to revenue distribution in Nigeria

4. Research Questions

- i. What is the importance of fiscal federalism in relation to Nigeria’s development?
- ii. What are the major challenges of fiscal federalism in Nigeria?
- iii. How is the relationship of the three tiers of government through revenue distribution in Nigeria?

5. Literature Review

Restructuring Politics

The debate for restructuring of Nigerian federation has been ongoing for quite some time now in Nigeria. This heated debate has pitched the southern Nigeria against the northern Nigeria. One could safely argue that the people from southern Nigeria are the protagonists, who sincerely want the status quo in Nigerian federalism changed. On the other hand, the people of northern Nigeria are the antagonists as they continuously entertain some fears on the intentions of the proponents of restructuring. This segment of this research exposed the viewpoints on both sides of the divide.

The position of the protagonists will suffice here which to Nwosu (2016) appeared on The Guardian of August 28, 2006. He said the structure should be changed. There is too much power at the center. The federal government has too much power and too much responsibility, too much money, much to waste... Continuing, he queried whether it has not occurred to us that the federal government has too much power and too much responsibility? He argued that the structure we have is anti-development. To him, restructuring implies devolution of powers to component units of the Nigerian federalism.

In the same vein Nwankwo cited in Yaqub (2006) in his article, “what is restructuring in the era of change” stated that restructuring means divesting the central government of certain powers and limiting its area of influence to such areas as fiscal policies, military defense, foreign policy, immigration and national elections. He argued that the concept of restructuring does not entail merging of states. Rather, it is a thorough going process that allows each region to control its resources and pay royalties to the centre. He believes strongly that restructuring to a large extent will stem the tide of restiveness in many parts of Nigeria as it is capable of minimizing the problems of citizenship, religion, resource control and fiscal federalism. Atiku Abubakar, the former Vice President of Nigeria believed that the current structure of Nigerian federation has been

a major impediment to the economic and political development of our country. He insisted that our version of federalism should be made less centralized, less suffocating and less dictatorial in the administration of the country (Nwosu, 2016).

Federalism

Federalism is a system of government which scholars have examined from different perspectives. Federalism differs in conception and practice across many countries of the world even though certain principles of federalism are universal. Several scholars across the world have written about federalism, they also differ in opinions, both theoretically and empirically on the application and contextualization of federalism, without necessarily abusing the core values of the system.

Some of these scholars include the father of the classical theory of modern federalism. Wheare (1964) whose literature, the federal government published in 1954 laid the foundation of the discourse on modern Federalism on his theoretical breakthrough; other federal thinkers like Livingston (1956), Riker (1964), Fredrick (1968), Elazar (1987), Oyovbaire (1985), Awa (1976), Watts (1999), among others from different point of views contributed to the study of or expanded the discourse of federalism in their separate studies and theorizations on federalism though interlocking, from the different molds on the practice of federalism. The context from which these scholars have engaged the debate on federalism have been shaped largely by their environments, experiences, perceptions and scholarships drawn from the poll of studies of the nature and practice of federalism in many countries across the world. One of the most profound Nigerian federal scholars, Oyovbaire (1979) has extensively studied and analyzed the dynamics of federalism in several countries across the world. Specifically, his close study of the sentiments of various scholars on the American federalism concluded that the problem with the attempt to study federalism relates to the problem of empiricism. He posited that empiricism in political science is an exercise in observation, analysis and explanations of social phenomena at one time in one place or at one time in several places or at different times in one place. From this assertion, it therefore implies that there is no generalization, whether in theory or practice about federalism.

According to Akpotor and Oromareghake (2006), it is like in other political concepts such as politics, power, democracy, and others means many things to many people. According to them, federalism is approached from the traditional school of thoughts represented by scholars like Wheare, and Macmalon, and Watts. According to Dicey as quoted in Akpotor and Oromareghake, (2006) federalism is a political invention which is intended to reconcile national unity and power with the maintenance of the rights of the separate "member state". In his words, "whatever" concerns us as a whole should be placed under the control of the national government and all matters, which are not primarily of common interest should remain in the hands of the several states "such subjects of foreign affairs, defense, and the control of armed forces, foreign trade, maritime shipping and currency are clearly of common interest and are everywhere federal. While, municipal institutions such as hospitals, local public works, property and civil rights and the administration of justice within the state are clearly of local nature and are usually allotted to the units.

6.Theoretical Framework

This study adopted the Structural Conflict theory propounded by John Galtung (1990) for its theoretical framework. The structural conflict theory postulates that, conflict is built into the particular ways societies are structured and organized. It also goes to explain that tensions and conflicts arise when resources, status and power are not evenly distributed. The theory looks at social problems like political and economic exclusion, injustice, poverty, disease, exploitation, inequality and other vices in the society as sources of conflict. This theory has two main sub-orientations. The first is the radical structural theory represented by Marxist dialectical school with exponents like Marx and Engels, V.I Lenin. The second is the liberal structuralism represented by Ross (1993) Scarborough (1998), and the famous work of John Galtung (1990) on structural violence as cited by Best. It is also sometimes similar to transformative theory, which addresses the reactions of individuals, groups, culture, institutions and societies to change. It further seems incompatible interests based on competition for resources, which in most cases are assumed to be scarce, as being responsible for social conflicts. Theories like Marxism in its thesis on historical materialism present conflicts as mostly tied to economic structures and social institutions.

Structuralisms maintain that conflicts occur because of the exploitative and unjust nature of human society's domination of class by another and so on. This case is made by radicals like Frederic Engels, Karl Marx, Joseph Lenin, and Mao Tse Tung who blame capitalism for being an exploitative system based on its relations of production and the division of society into the proletariat and the bourgeoisies. The exploitation of the proletariat and lower classes under capitalism creates conflict. Thus, capitalist societies are accused of being exploitative and such exploitations is a cause of conflict. Capitalist conflict, to Marxist will be resolved through a revolution where the bourgeoisie will be over thrown in a socialist revolution led by workers bringing about the establishment of a socialist order led by the working people.

Similarly, Nigeria's intractable problems call for revolution. This is because leaders in the country have turned deaf ears to the yearnings of the led. The gap between the rich and the poor becomes wider and wider leading to what is akin to the relationship

between the bourgeoisie and proletariat. A section of the country which produces the wealth of the nation (petroleum products) is completely neglected. This is traceable to the fact that the section is occupied and inhabited by minority tribes (Ijaw Itsekiri, Andoni, and others). Since they are not from one of the three major tribes of Hausa/Fulani, Ibo or Yoruba, the leaders refused to address the problem. Prior to independence and up to 1966, the derivation formula of the country was 50% to the areas producing the wealth of the nation. The northern region which was producing groundnuts and benniseed, the west cocoa and the eastern region, palm oil. These three regions were allowed the 50% derivation formula (Ewetan, 2012).

However, the military coup which took over the administration of this country changed the formula allocating the oil-producing areas a paltry 13%, derivation. When this imbalance is not addressed, it calls for revolution. Furthermore, according to the Marxist, as cited by Shedrack Gaya, there will be a “capitalist internationalist” situation where workers all over the world unite and will not be limited by state boundaries, since the state itself is an artificial creation of the bourgeoisies to dominate others (Gaya, 2012). The Marxist tradition has been extended by mostly of the underdevelopment dependency school most of them from the developing countries. Some of the best-known theorists are Andre Gunder Frank, Walter Rodney, Samir Amin as well as Emmanuel Wallerstein who expounded the “world system theory” what these under development scholars have propounded is similar to the case of the Nigerian states where some group of people believed they are created by God to rule over others.

The Hausa/Fulani, Yoruba, Ibo believe that other tribes must play the second fiddle because the colonial masters built the three regions mainly for them. According to the structuralism theories, the solution to this type of conflicts is that the contradictions will end in a revolution, civil war or some forms of violence leading to the overthrow of the exploitative system. Liberal structuralism calls for elimination of structural defects with policy reforms. The emphasis of structural theory is thus on how the competing interest of groups tie conflict directly into social, economic, and political organization of society as well as the nature and strength of social networks within and between community groups (Gaya, 2012).

Ross Marc (1993) in her book “The management of conflict: interpretation and interests in comparative perspective” as cited by Gaya (2012), noted for instance that, in situations where economic and political discriminations and weak kinship ties are the defining characteristics of a society, the chances that negative forms of conflict will result are higher than in situations where the conditions are the exact opposite. In other words, when social, political, economic and cultural processes are monopolized by a group. It creates the condition that makes people to adopt adversarial approaches to conflict.

According to Khotari, a former director of a university programme on peace and global transformation, as cited by Gaya (2012), resource is a major cause of conflicts between individuals and political systems and between nations. As he puts it, the control and use of natural resources lie at the heart of the deepening crisis in the world today. He describes this as separating the world into axes of material comfort and of deficiency with a concentration of poverty and scarcity and unemployment and deprivation in one large sector of mankind and of overabundance and production in a smaller section of the people. According to Scarborough (1998) in his book, preventive measures; Building risk assessments and crisis, early warning systems, posits that in situations where existing structures are tilted in favor of one group while putting the others at a disadvantage as amply illustrated in where cultures are seen as exclusive; or where holders of certain powers or privileges are unwilling to acknowledge the rights of others to be different; or where people find it difficult to identify the political and economic ideas of a political regime, the chances are that conflict will emerge and escalate if nothing is done to correct such anomalies.

Making the type of corrections that will lead to positive relationship requires a change of tactics, but change is often resisted not because people do not see its positive values, but because they are not so keen to admit their blunders which in fact may be induced from within or by factors outside the immediate control of the political leaders. Nigerian leaders therefore, need to be careful in handling the mirage of problems created by these discriminations otherwise it will lead to revolution akin to the French revolution of 1776 and the Russian Revolution of 1917.

7.Methodology

The study adopted Ex Post Factor research design since the events have already taken place. Ex Post Factor research design is a systematic empirical study in which the researcher does not in any way control or manipulate independent variables because the situation for study already exists. secondary data were used for coherent understanding of the subject matter. The secondary data was obtained through documentary sources in the library which include; textbooks, government publications, journals, newspapers, magazines, research and conference papers, e-books, among others on similar studies by other scholars. These data are useful to the study because they assist the researcher in bringing out useful information already done by other researchers to guide the study. Since the research is qualitative in nature, the researcher adopted content analysis in the analysis of the data.

8.Importance of Fiscal Federalism in Relation to Nigeria’s Development.

Fiscal federalism contributes positively to Nigeria's economic development by improving resource allocation across different levels of government. Revenue decentralization significantly enhanced infrastructure development because state governments were better able to identify and finance projects that reflected local priorities. Expenditure decentralization improved education, healthcare, rural roads, and agricultural support services, thereby stimulating economic productivity. Similarly, states with relatively higher internally generated revenue (IGR) and greater fiscal autonomy recorded faster improvements in economic performance than states relying almost entirely on statutory federal allocations. Fiscal federalism also increased government accountability because citizens could directly monitor state and local government expenditures. Nevertheless, corruption, poor institutional quality, and political interference reduced the full developmental benefits of fiscal decentralization (Nkoro and Otto, 2023).

Similarly, Ezeudu (2023) reported that, fiscal federalism promotes development by allowing governments closest to the people to provide essential public goods efficiently. Also, states possessing greater financial flexibility were able to improve healthcare delivery, educational facilities, rural infrastructure, and agricultural extension programmes. Ezeudu further revealed that, fiscal federalism strengthens democratic governance by encouraging citizen participation, transparency, and accountability in budget implementation. However, excessive concentration of financial resources at the federal level weakens these developmental benefits. The heavy dependence of state governments on monthly federal allocations discourages innovation in internally generated revenue and limits investment in productive sectors.

9. Major Challenges of Fiscal Federalism in Nigeria.

Fiscal Federalism is still facing many challenges in Nigeria in this 21st century. In this regard a lot of scholars have identified some of the challenges for example, Umar (2024) reported that, excessive fiscal centralization is the greatest challenge confronting fiscal federalism in Nigeria. Although Nigeria operates a federal political structure, the federal government controls most nationally generated revenues, particularly petroleum revenues. Consequently, states and local governments remain financially dependent on monthly allocations from the Federation Account. Some of the major challenges includes the constitutional ambiguities surrounding Section 162 of the 1999 Constitution which mandated all revenues collected to be paid into the federation account before sharing it, political manipulation of revenue allocation formulas, weak local government autonomy, corruption, poor fiscal discipline, and regional disagreements over derivation principles. Similarly, many local governments lack financial independence because state governments often control funds allocated through the State Joint Local Government Account. There is need for constitutional reforms, improved fiscal transparency, and greater subnational fiscal autonomy to strengthen Nigeria's fiscal federal system.

In the same vein, Tough and Marcel (2024) posited that, political contestation over revenue sharing remains one of the most persistent problems facing Nigeria's federal system. Oil-producing states continue to demand greater resource control, while many non-oil-producing states favour maintaining the existing allocation formula. Also, excessive dependence on federally collected oil revenue discourages states from expanding internally generated revenue sources. Similarly, absence of true fiscal autonomy encourages inefficiency, weakens accountability, and limits developmental competition among states. There is need for restructuring Nigeria's fiscal system to provide greater fiscal independence for federating units while maintaining national unity.

10. Relationship of Federal, State and Local Government through Revenue Distribution in Nigeria.

The relationship between the three tiers of government in Nigeria through revenue generation is that of a big brother and junior brothers or superior and subordinates. Various scholars gave their own opinions. Baba and Kama (2024) opined that, Nigeria's revenue allocation system establishes financial relationships among the federal, state, and local governments through constitutionally prescribed sharing formulas. Although each tier has constitutionally assigned responsibilities, the federal government receives the largest proportion of nationally generated revenue because of its wider constitutional obligations. State governments depend substantially on allocations from the Federation Account, while local governments remain even more dependent because their allocations pass through State Joint Local Government Accounts. The existing arrangement has generated persistent political disputes over derivation, equality of states, population criteria, and resource control. It is belief that, revising the revenue allocation formula and improving fiscal transparency would strengthen cooperative federalism and promote equitable development across Nigeria.

Also in another development, Raji (2024) reported that, revenue distribution is the principal mechanism through which fiscal relationships among the federal, state, and local governments are maintained. However, disagreements over allocation criteria have frequently generated political tensions among the federating units. Financial dependence of states on the federal government weakens genuine federalism because subnational governments exercise limited fiscal discretion. It is belief that greater fiscal autonomy, improved transparency in revenue sharing, and constitutional restructuring would reduce intergovernmental conflicts, improve accountability, and promote sustainable national development.

11. Conclusion.

From the above findings, the research concluded that, fiscal federalism is very important to the development of Nigeria as a country in diverse ways. The revenues shared from the federation account helps to enhance developments in the areas of education at all levels especially the establishment of tertiary education trust fund which provides infrastructures as well as funding researches and sponsorship for tertiary education. Another area is the healthcare at primary, secondary and tertiary levels. Similarly, internally generated revenue helps states and local government to improve economic development. Fiscal federalism equally increases public accountability, strengthened democracy by encouraging citizen participation in governance, transparency, and budget implementation. It is equally concluded that, corruption, poor institutional quality and political interference reduce full development in Nigeria.

Equally, some of the major challenges of fiscal federalism in Nigeria includes excessive fiscal centralization where states and local governments depend on federal government to decide the sharing formula. Also, section 162 of 1999 constitution that mandated all government revenues to be deposited in the federation account is another challenge to the federalism. State and local government joint account is another challenge that affects smooth running of local government administration in Nigeria. Other challenges are disagreement over the derivation formula and absence of fiscal autonomy of the federating units.

Finally, it is concluded that, Federal government is regarded as superior to the states and local government councils hence the relationship is that of the big brother and younger ones. Also states largely depend on the federal government and the relationship of state and local government areas through state/local governments joint account is an unhealthy relationship because it is not symbiotic relationship rather it's a parasitic relationship that means the relationship between the three tiers of government in Nigeria is not a favourable relationship.

12.Recomendations.

From the conclusion above, it is recommended as follows:

1. There is need to fight against corruption and political interference in implementing the fiscal federalism. Also states and local government councils need to improve its internally generated revenues in addition to the federal allocation to achieve meaningful developments.
2. There is need for restructuring Nigeria's fiscal system to provide fiscal independence for federating units.
3. There is need to revisit the revenue sharing formula to promote equitable development in Nigeria. Also, there is need to improve accountability in the generation and sharing of the revenue between the three tiers of government.

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